



Andrew Mihelich
Assistant District Attorney
Tulsa County District Attorney's Office
218 W. 6th St., Ste. 936
Tulsa, OK 74119
(918) 596-4845 | amihelich@tulsacounty.org

TO: Tulsa County Board of Commissioners
Kelly Dunkerley, Chair
Karen Keith
Stan Sallee

DATE: November 29, 2023

RE: *Correspondence to Oasis Fresh Foundation*

Respectfully submitted for your approval is the attached correspondence to Oasis Fresh Foundation, regarding its use of ARPA¹ funds, to be submitted on behalf of the BOCC. The correspondence issues a formal demand for the return of certain funds distributed to Oasis Fresh Foundation.

Thank you,

Andrew Mihelich
Assistant District Attorney

¹ American Rescue Plan Act, Pub. L. 117-2.



Andrew Mihelich
Assistant District Attorney
Tulsa County District Attorney's Office
218 W. 6th St., Ste. 936
Tulsa, OK 74119
(918) 596-4845 | amihelich@tulsacounty.org

December 4, 2023

Aaron Johnson
Oasis Fresh Foundation
1725 N. Peoria Ave.
Tulsa, OK 74103
Via email: [REDACTED]

RE: Final demand to remedy material breaches regarding ARPA Project – The Oasis Projects

Dear Mr. Johnson:

This office writes on behalf of the Board of County Commissioners of the County of Tulsa (“County”),¹ concerning the January 9, 2023, Subrecipient Agreement (“Agreement”), governing the disbursement and use of American Rescue Plan Act² (“ARPA”) funds. The purpose of this correspondence is to demand repayment of disallowed expenditures and to provide thirty (30) days to cure the other program deficiencies at Oasis. The Agreement is attached as Exhibit A.

The Agreement allocates \$1,000,000 in ARPA funds to Oasis Fresh Foundation (“Oasis”),³ specifically conditioned on Oasis’s promises to use the funds as provided by law, and to *provide all necessary accounting* as to the proper use of the funds. Half of these funds have already been disbursed (\$500,000). The stated scope of the funding mission in your application was to “reduce food insecurity, provide healthy nutrition education, ... improve access to social programs, improve quality of life, [etc.]”

In the Agreement, you accepted responsibility for administering the Project *in a manner satisfactory to the Grantee, and consistent with any standards required as condition* to the funds. See Agreement, Section II. These conditions are not just a matter of the County’s own obligation to be faithful stewards of public monies, but also derive from ARPA’s legal requirements upon its Grantees, as the County has been entrusted with rather significant sums of federal taxpayer money, and has every intention of seeing them used effectively and judiciously to combat the very serious ills brought on by the COVID-19 pandemic.

Over the past year, you have failed to comply with the following sections of the Agreement:

¹ Referred to in Agreement documents quoted below as “Grantee.”

² Pub. L. 117-2, 135 Stat. 4.

³ Referred to in Agreement documents as “Subrecipient.”

Section III: “Subrecipient is required to report deviations from its project scope of objective, and request prior approvals from Grantee in writing for program plan revisions, in accordance with 2 CFR 200.308.” Exhibit A, p. 3.

Section IV – “In addition, Grantee may require a *detailed* budget breakdown, and the Subrecipient shall provide such supplementary budget information in a timely fashion in the *form and content prescribed by the Grantee.*” Exhibit A, p. 4.

Section IX(D): In the absence of a negotiated indirect cost rate, the Subrecipient is restricted to a de minimis 10% indirect cost rate. “To charge indirect costs above the 10% de minimis rate to this award, Subrecipient shall develop an indirect cost allocation plan for determining the appropriate Subrecipient’s share of administrative costs and *shall submit such plan to the Grantee for approval*, in a form specified by the Grantee and in accordance with 2 CFR [§] 200.414 and Appendix IV to 2 CFR Part 200. Indirect cost allocation plans shall be submitted with the required certifications contained in 2 CFR [§] 200.415.” Exhibit A, p. 10.

The following are all material breaches of these provisions:

On or about July 21, 2023, you provided receipts for payments to consultant Marc Jones, dated November of 2022. These “consulting” expenses included a trip to New Orleans, LA, a hotel room, and several costly meals. This is not an acceptable use of funds under the Agreement or application. This trip was removed from the general ledger only after the issue was raised by the County’s monitoring agent, Project Management Group (PMG). Further, the monthly fee identified in invoices from Marc Jones is a flat \$10,000 per month, without any breakdown of the hours spent each month, any documentation justifying such a fee, or evidencing its appropriateness to the funding mission. In total, you have spent approximately \$145,000 of ARPA funds on Marc Jones. These expenses are not eligible for ARPA funding. The associated lack of documentation allowing taxpayers to see how their money is spent, and the lack of prior approval, are wholly unacceptable. See Agreement, Section III. An additional \$5,400 was spent on “Sturm Retail Consulting.” This expense is deficient without additional documentation. See Agreement, Section IV.

Accounting records indicate you have given away \$30,000 in gift cards to Oasis, with no backup documentation⁴ submitted. The County thus cannot determine their eligibility whether these funds were used for an eligible ARPA expense or even if the cards exist. Even if the expenditures are in fact eligible, they are currently deficient without proper documentation. See Agreement, Sections III, IV.

The 10% indirect-cost limit has been brought to your attention several times by PMG, in correspondence dated September 12, 2023, and again on November 3, 2023.⁵ See Exhibits B, C. The County is in receipt of your November 23, 2023, response to PMG. Though you have now acknowledged that rent for commercial real estate paid to “The Root Coworking LLC” (approx. \$40,000) is an indirect cost per 2 CFR § 200.414(b), many other items are still improperly categorized as direct costs. Because records indicate the contract was not just security for outreach events, but for regular, daily business security at Oasis, the payments of over \$20,000 to DNA security are also indirect costs, absent identification of specific amounts which may be direct costs,

⁴ Particularly, Point-of-Sale records indicating the cards were rung up at Oasis Fresh Market.

⁵ These letters have also raised numerous documentation issues, most of which have persisted since the September 12, 2023, letter.

and adequate backup documentation which allows the County to verify and itemize the exact amount which may be direct costs (*e.g.*, for outreach events).

As it stands, this combination of security fees and rent single-handedly exceeds the 10% limit for the entire first tranch of funds. Further, you have also recategorized payments to Aplos, previously identified as indirect, as direct costs, without explanation. Other indirect costs, whether Oasis acknowledges them or not, push Oasis even further over the indirect cost limit, and violate the terms of the Agreement. See Agreement, Sections IV, IX(D).

Records indicate payments of \$5,830.18, for installation of subwoofers, window tinting, smoked tail lights, and other amenities for a van purchased for the funding mission. These modifications are plainly unrelated to the funding mission, and an ineligible use of funds under the Agreement. See Agreement, Section III.

Records indicate you have distributed \$6,038.42 in “Benevolence” payments to the “Families in Crisis” program. This was not part of Oasis’s funding mission and is not an eligible use of ARPA funds. See Agreement, Section III.

Section III in particular has been breached numerous times. From the records provided by Oasis, very little of the funds appear to have been spent in a manner remotely related to the funding mission. Not only is your description of the work performed by the identified consultants wholly inadequate, nowhere in your original proposal was the hiring of a consultant even discussed, let alone that a single consultant would consume approximately one-seventh (1/7) of the entire fund. This also violates Section III(iv) of the Agreement, requiring prior approval for “the sub awarding, transferring or contracting out of any work under an award...”

The violations listed above are by no means an exhaustive list, but merely the largest and most concerning. As noted above, the County is in receipt of your November 22, 2023, response to PMG’s November 3, 2023, correspondence. Very few of PMG’s requests for backup documentation were actually met, and many deficiencies remain. The County is continuing to review your response and reserves the right to demand cure of any specific deficiency or other violation. See Agreement, Section IV.

Section VIII-G(1) of the Agreement allows the County to suspend and/or terminate the agreement upon Oasis’s failure to materially comply with *any* of the terms and conditions of the Agreement. Failures sufficient to suspend and/or terminate the agreement include, but are not limited to:

- a. Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and Act guidelines, polic[ies] or directives as may become applicable at any time;
- b. Failure, for any reason, of the Subrecipient to fulfill in a timely and proper manner its obligations under this Agreement;
- c. Ineffective or improper use of funds provided under this Agreement;
- d. Submission of reports that are incorrect or incomplete in any material respect by the Subrecipient to the Grantee. See Exhibit A, p. 6.

All four (4) of these conditions for suspension and termination have been met. Accordingly, the County is hereby making final demand for remedy of these breaches.

To avoid suspension and/or termination of the Agreement, Oasis must do the following within thirty (30) days of this letter:

1. The following expenditures have been disallowed under Section IX(F), as they are not part of the Agreement's funding mission, not appropriately documented as required by Section IV, and were in violation of Section III's requirement to report and request approval for deviations from the Agreement:

All payments to Marc Jones (\$145,043.25); the vehicle renovations (\$5,830.18); and the "benevolence" cash payments (\$6,038.42), for a total of \$156,911.85.

Per Section IX(F), you have 30 days from the date of this letter to repay these disallowed costs, or begin and continue an installment plan acceptable to the County.

2. Additionally, gift cards issued (\$30,000) are also deficient and are disallowed as of the date of this letter unless appropriate documentation is received by the deadline below. **If the documentation is not available, you have 30 days to repay the disallowed \$30,000, in addition to the other amounts detailed above.**
3. Provide all outstanding backup documentation discussed in the November 3, 2023, letter from PMG. See Exhibit C. If any item whose categorization as a direct cost is not sufficiently explained to the satisfaction of PMG and County, such item shall be deemed an indirect cost, and all indirect costs in excess of \$50,000 must be repaid to County. In addition to the costs described above, regardless of direct or indirect cost status, items that have not been adequately documented by the requested backup documentation will also be disallowed and subject to the same repayment provision discussed in items (1) and (3) above.

If the above conditions are not satisfied within thirty (30) calendar days of the date of this letter, the County may **suspend and/or terminate** the Agreement.

In the event of termination, Section VIII-G(4) of the Agreement requires Oasis to return all program assets including the return of unused Federal funds under the Agreement, unused material, equipment, program balances, and accounts receivable to the Grantee (County). Any attempts to convey assets, without receiving reasonably equivalent value, before Oasis's termination obligations have been satisfied, are reversible under the Oklahoma Fraudulent Transfer Act, 24 O.S. §§ 116-119.

Please direct all future correspondence to this office. It is the County's hope to resolve the matter without resorting to litigation. However, the County reserves the right to exercise any and all remedies available to it at law or in equity.

Sincerely,

Andrew Mihelich

Cc: PMG, Jaylee Klempa
PMG, Tanita White

Encl;

**SUBRECIPIENT AGREEMENT BETWEEN
THE BOARD OF COUNTY COMMISSIONERS OF TULSA COUNTY (“GRANTEE”)
AND
OASIS FRESH FOUNDATION dba THE OASIS PROJECT (“SUBRECIPIENT”)**

Subrecipient Name:	OASIS FRESH FOUNDATION dba THE OASIS PROJECT
Project Name:	PJ1095 – ARP 29 – CMF 20212529
Project Description:	Funding to provide food distribution resources, transportation, and workforce training to citizens residing in a qualified census tract.
Effective Period of Performance:	11-22-2021 through 12-31-2024
Total Amount of Federal Funds Obligated and Committed to the Beneficiary:	\$1,000,000.00
Amount of Federal Funds Obligated by this Action:	\$1,000,000.00
Project Number:	N/A
CFDA Number and Name:	CFDA 21.027 Coronavirus State and Local Fiscal Recovery Fund as established under the American Rescue Plan Act.
Awarding Agency:	Board of County Commissioners of Tulsa County

CMF# 20230044

THIS AGREEMENT (“Agreement”) entered into on the date of the GRANTEE’s signature above and effective **11-22-2021 through 12-31-2024** by and between **THE BOARD OF COUNTY COMMISSIONERS OF TULSA COUNTY, OKLAHOMA**, (hereinafter called the “Grantee”) and **OASIS FRESH FOUNDATION dba THE OASIS PROJECT** (hereinafter called the “Subrecipient”).

WHEREAS, the health, economic, and social harm caused by the COVID-19 pandemic has disproportionately impacted Tulsa’s most vulnerable residents, particularly low-income households, our communities of color, children, and the elderly; and

WHEREAS, pursuant to the U.S. Department of the Treasury (“Treasury”) Local Fiscal Recovery Fund of the American Rescue Plan Act, 2021 (“Act”), the Grantee has received \$126,556,338.00 from the federal government to respond to the COVID–19 public health emergency and its economic impacts through four categories of eligible uses, 1. To respond to the COVID-19 public health emergency or its negative economic impacts; 2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work; 3. For the provision of government services, to the extent of the reduction in revenue of such recipients due to the COVID–19 public health emergencies, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and 4. To make necessary investments in water, sewer, or broadband infrastructure.; and

WHEREAS, the Grantee engaged local organizations and nonprofits in an application process to address the primary and secondary effects of the Coronavirus pandemic; and

WHEREAS, Subrecipient’s project proposal was selected based upon its impact, the organization’s fiscal and performance accountability, and the organization’s qualifications and experience; and

WHEREAS, the Grantee wishes to engage Subrecipient to assist Grantee in utilizing such funds as set forth herein, to advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities as outlined in Executive Order 13985.

NOW, THEREFORE, it is agreed between the Parties hereto that;

I. CERTAIN DEFINITIONS

Capitalized terms used in this Agreement shall have the meanings specified in the Act and regulations promulgated under the Act, as applicable, unless otherwise defined herein (such meanings to be equally applicable to the singular and plural forms thereof).

II. ADMINISTRATION OF THE PROJECT

General

In accordance with the terms and conditions of this Agreement, Subrecipient shall be responsible for administering the Project in a manner satisfactory to the Grantee and consistent with any standards required as a condition of providing these funds. Such Project shall include activities eligible under the grant regulations.

Reporting Program Performance and Monitoring.

Subrecipient shall provide to Grantee a performance report quarterly during the term of the project. Substandard performance as determined by the Grantee shall constitute noncompliance with this Agreement. If action to correct such substandard performance is not taken by the Subrecipient within a reasonable period of time after being notified by the Grantee, Grantee may initiate Agreement suspension or termination procedures.

Subrecipient and its contractors, subcontractors, agents, successors and assigns shall maintain all records which are pertinent to the activities to be funded under this Agreement for a period of five years after all funds have been expended. Such records shall include but not be limited to:

- a. Records providing a full description of each activity undertaken;
- b. Records required for determining the eligibility of activities; and
- c. Financial records detailing the expenditure of Project funds.

III. REVISION OF PROGRAM PLANS

Subrecipient is required to report deviations from its project scope or objective, and request prior approvals from Grantee in writing for program plan revisions, in accordance with 2 CFR 200.308. The approved plan, as set forth in this Agreement, summarizes the financial aspects of the project or program as approved in the award process.

In addition, Subrecipient must request prior approvals from Grantee for program related revisions for one or more of the following reasons:

- i. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval), due to updated Treasury guidelines.
- ii. Change in a key person specified in the application or the award.
- iii. The inclusion of costs that require prior approval—Cost Principles of 2 CFR Part 200.
- iv. Unless described in the application and funded in this agreement, the sub awarding, transferring or contracting out of any work under an award, including fixed amount subawards as described in 2 CFR 200.332. This provision does not apply to the acquisition of supplies, material, equipment or general support services.
- v. Changes in the approved cost-sharing or matching amounts provided by Subrecipient.

IV. EFFECTIVE PERIOD OF PERFORMANCE

The Effective Period of Performance shall start on the 11-22-2021 and end no later than 12-31-2024 (“Effective Period of Performance”). The term of this Agreement shall include this stated Effective Period of Performance and any additional time period during which the Subrecipient remains in control of program funds or other program assets, including program income, and any additional time period during which the Subrecipient is required to meet or continue to meet

reporting requirements as set forth herein (“Term of Agreement”).

IV. BUDGET

In addition, the Grantee may require a detailed budget breakdown, and the Subrecipient shall provide such supplementary budget information in a timely fashion in the form and content prescribed by the Grantee.

V. PAYMENT

It is expressly agreed and understood that the total amount to be paid by the Grantee under this Agreement shall not exceed \$1,000,000.00 to be paid on an installment basis. Following payment of the initial installment, Subrecipient shall submit required expense documentation before receiving subsequent installments.

Subrecipient’s financial management system must comply with the standards specified in 2 CFR 200.302. In the event Grantee no longer receives funds from the party authorizing the applicable grant program (U.S. Government, Treasury or any other governmental subdivision), the Grantee is relieved of all obligations to make payment to the Subrecipient under this Agreement and Grantee may initiate Agreement suspension or termination procedures.

VI. NOTICES

Notices required by this Agreement shall be submitted in writing via mail (postage prepaid), commercial courier, personal delivery, by facsimile, by email or other electronic means. Any notice delivered or sent as aforesaid shall be effective on the date of delivery or sending. All notices and other written communications under this Agreement shall be addressed to the individuals in the capacities indicated below, unless modified by subsequent written notice.

Communication and details concerning this Agreement shall be directed to the following contract representatives:

<u>Grantee</u>	<u>Subrecipient</u>
Board of County Commissioners of Tulsa County	Oasis Fresh Foundation dba “The Oasis Projects”
Contact Name: Aaron Wiedman Jennifer Pottorf	Contact Name: AJ Johnson
Address: 218 W. 6 th St. Tulsa, OK 74119	Address: 1725 N. Peoria Ave., Tulsa, OK 74103
Telephone: (918) 576-5500	Telephone [REDACTED]
E-mail Address: aaron.wiedman@tulsacounty.org jpottorf@tulacounty.org	E-mail Address: [REDACTED]

VII. SPECIAL CONDITIONS

This section left blank intentionally.

VIII. GENERAL CONDITIONS

A. General Compliance

The Subrecipient agrees to comply with the requirements of the Act, Treasury regulations implementing the Act, and guidance issued by Treasury regarding the foregoing.

The Subrecipient also agrees to comply with all other applicable Federal, state, and local laws, regulations, and executive orders governing the funds provided under this Agreement. The Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. Independent Contractor

Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Subrecipient shall at all times remain an “independent contractor” with respect to the services to be performed under this Agreement. The Grantee shall be exempt from payment of all unemployment compensation, FICA, retirement, life and/or medical insurance and workers’ compensation insurance, as the Subrecipient is an independent contractor.

C. Hold Harmless

The Subrecipient shall hold harmless, defend, and indemnify the Grantee from any and all claims, damages, costs, attorney’s fees and expenses, actions, suits, charges, and judgments whatsoever that arise out of the Subrecipient’s performance or nonperformance of the services or subject matter called for in this Agreement. This hold harmless and indemnification provision shall survive termination of this Agreement.

D. Workers’ Compensation

The Subrecipient shall provide workers’ compensation insurance coverage for all of its employees involved in the performance of this Agreement.

E. Insurance & Bonding

The Subrecipient shall carry sufficient insurance coverage to protect contract assets from loss due to theft, fraud and/or undue physical damage, and as a minimum shall purchase a blanket fidelity bond covering all employees in an amount equal to cash advances from the Grantee.

F. Amendments

The Grantee or Subrecipient may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of the organization, and approved by the Grantee's governing body. Such amendments shall not invalidate this Agreement, nor relieve or release the Grantee or Subrecipient from its obligations under this Agreement.

The Grantee may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both Grantee and Subrecipient.

G. Suspension or Termination

The Grantee may suspend or terminate this Agreement in whole or in part as follows:

1. If the Subrecipient materially fails to comply with any terms and conditions of this Agreement, which include (but are not limited to), the following:
 - a. Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and Act guidelines, polices or directives as may become applicable at any time;
 - b. Failure, for any reason, of the Subrecipient to fulfill in a timely and proper manner its obligations under this Agreement;
 - c. Ineffective or improper use of funds provided under this Agreement;
or;
 - d. Submission of reports that are incorrect or incomplete in any material respect by the Subrecipient to the Grantee.
2. This Agreement may also be terminated for convenience by either the Grantee or the Subrecipient, in whole or in part, by written notification setting forth the reason for termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if in the case of a partial termination, the Grantee determines that the remaining portion of the award will not accomplish the purpose for which the award was made, the Grantee may terminate the award in its entirety.
3. In the event this Agreement is terminated or partially terminated, both the Grantee and Subrecipient remain responsible for compliance with the requirements outlined herein.

4. In the event Grantee suspends or terminates the Agreement as set forth above, upon Grantee's request, Subrecipient shall return all program assets including the return of all unused Federal funds under this agreement, unused material, equipment, program income balances, and accounts receivable to the Grantee.

5. If this Agreement is terminated for Subrecipient's material failure to comply with the Federal statutes, regulations, or terms and conditions of the Federal award, Grantee will provide notice of termination.

IX. ADMINISTRATIVE REQUIREMENTS

A. Financial Management

1. Accounting Standards

The Subrecipient agrees to comply with requirements applicable to non-Federal entities under 2 CFR 200.302(b) and agrees to adhere to the accounting principles and procedures required therein and maintain necessary source documentation for all costs incurred.

2. Internal Controls

The Subrecipient agrees to comply with requirements applicable to non-Federal entities under 2 CFR 200.303 to establish and maintain effective internal control over the Federal award.

3. Cost Principles

The Subrecipient shall administer its program in conformance with 2 CFR Part 200, Subpart E, "Cost Principles for Federal Awards". These principles shall be applied for all direct costs incurred.

B. Reporting

1. Subrecipient agrees to comply with any reporting obligations established by Treasury, including the Treasury Office of Inspector General, as relates to this award, including but not limited to: (i) reporting of information to be used by Treasury to comply with its public reporting obligations and (ii) any reporting to Subrecipient acknowledges that any such information required to be reported pursuant to this section may be publicly disclosed.

2. Subrecipient agrees to establish data privacy and security requirements as required by the U.S. Department of the Treasury.

C. Maintenance of and Access to Records

1. Subrecipient shall maintain records and financial documents sufficient to support compliance with the U.S. Department of the Treasury regarding the

eligible uses of funds.

2. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Subrecipient in order to conduct audits or other investigations.

3. Records shall be maintained by Subrecipient for a period of five (5) years or longer as prescribed by law after all funds have been expended or returned to Treasury. Subrecipient shall, whenever practicable, collect, transmit, and store Federal award-related information in open and machine-readable formats rather than in closed formats or on paper in accordance with the May 2013 Executive Order on Making Open and Machine Readable the New Default for Government Information.

A. Records to be Maintained

- i. The Subrecipient shall maintain all records (may be secure digital storage) specified in 2 CFR 200 that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:
- ii. Records providing a full description of each activity undertaken;
- iii. Records required for determining the eligibility of certain activities per 2 CFR.200;
- iv. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with program assistance, as applicable;
- v. Records documenting compliance with Fair Housing Act, Title VIII-IX of the Civil Rights Act;
- vi. Financial records as required by 2 CFR Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury;
- vii. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.

B. Client Data

The Subrecipient shall maintain client data demonstrating client eligibility for services provided including, but not limited to, client name, address, income level or other basis for such determining eligibility, and description of service provided. Such information

shall be made available to Grantee monitors or their designees for review upon request.

4. Disclosure

The Subrecipient understands that client information collected under this Agreement is private and the use or disclosure of such information, when not directly connected with the administration of the Grantee's or Subrecipient's responsibilities with respect to services provided under this Agreement, is prohibited by applicable State or Federal law unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.

5. Close-out

The Grantee will close-out the Federal award when it determines that all applicable administrative actions and all required work of the Subrecipient have been completed. Subrecipient shall take the following actions to complete this process:

- a. Submission of complete documentation of expenses paid in the performance of the approved program.
- b. Submission of all financial, performance, and other reports as required.
- c. Submission of final requests for installment payment.
- d. Liquidation of all obligations incurred under the Federal award (including the return of all unused materials, equipment, program income balances, and accounts receivable to the Grantee).
- e. All other actions required by the nature of the activity.

Subrecipients shall remit at the end of the Term of Agreement to Grantee all assets on hand with a value in the aggregate greater than \$5,000 purchased with Treasury funds or program income, any program income on hand, real property acquired with Treasury funds unless, expressly, and in writing, Grantee allows the Subrecipient to retain such assets.

6. Audits & Inspections

All Subrecipient records with respect to any matters covered by this Agreement shall be made available to the Grantee, grantor agency, and the Comptroller General of the United States or any of their authorized representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data.

Effective July 1, 2015, any Subrecipient that expends \$750,000 or more in Federal awards during the Subrecipient's fiscal year hereby agrees to have a single or program-specific audit for that year in accordance with the provisions of 2 CFR 200.501.

Subrecipient shall submit one copy of the Reporting Package as outlined in 2 CFR 200.512(c) or one copy of the organization's annual audit in its entirety to the BOCC representatives ("Grantee") the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. Submissions may be in the form of either a hard copy or an electronic copy. If any findings are reported in the organization's audit, the Subrecipient shall submit a copy of the summary schedule and corrective action plan as outlined in 2 CFR 200.511 to the Grantee at the same time the response is transmitted to the auditors. All required corrective actions must be taken within six months of receipt of the audit report. Failure of the Subrecipient to comply with the above audit requirements will constitute a violation of this Agreement and may result in the withholding of future payments.

C. Program Income

The Subrecipient shall report quarterly all program income (as defined in 2 CFR 200.80) generated by activities carried out with program funds made available under this Agreement. The use of program income by the Subrecipient shall comply with the requirements set forth at 2 CFR 200.307. By way of further limitations, the Subrecipient may use such income during the Period of Performance for activities permitted under this Agreement and shall reduce requests for additional funds by the amount of any such program income balance on hand. All unexpended program income shall be returned to the Grantee at the end of the Period of Performance unless the Grantee provides written authorization for the Subrecipient to retain such income.

D. Indirect Costs

Subrecipient may use an approved federally-recognized indirect cost rate negotiated between the Subrecipient and the Federal government after submitting documentation of Federal approval to Grantee. If no such rate exists, Subrecipient may elect to negotiate a rate with the Grantee or the Treasury, as applicable. Alternatively, the Subrecipient may elect to use a de minimis indirect cost rate of 10% of its modified total direct costs upon Grantee approval. To charge indirect costs above the 10% de minimis rate to this award, Subrecipient shall develop an indirect cost allocation plan for determining the appropriate Subrecipient's share of administrative costs and shall submit such plan to the Grantee for approval, in a form specified by the Grantee and in accordance with 2 CFR 200.414 and Appendix IV to 2 CFR Part 200. Indirect cost allocation plans shall be submitted with the required certifications contained in 2 CFR 200.415.

E. Payment Procedures

a Subrecipient shall follow Grantee disbursement procedures. Subrecipient shall submit a request, in writing, for disbursement of funds. Requests for disbursement will be reviewed and approved for payment if backup documentation is determined to be complete and eligible; the purpose for the request is reasonable, necessary and allocable; and Subrecipient is making reasonable progress in completing performance expectations. Subrecipient shall instruct personnel assisting with the

activities in this Agreement to maintain timesheets for all work performed under this Agreement.

b. The Grantee shall pay to the Subrecipient funds available under this Agreement, based upon information submitted by the Subrecipient and consistent with any approved budget and Grantee policy concerning payments. If applicable, payments will be adjusted by the Grantee due to program income balances available in Subrecipient accounts. The Grantee reserves the right to adjust disbursement amounts to exclude ineligible expenses.

F. Questioned Costs

If Subrecipient requests disbursement and receives payment from the grant that are subsequently questioned and disallowed by a finding during the monitoring process, Grantee shall require the Subrecipient to repay the disallowed cost or submit an installment plan for approval within thirty (30) days of receipt of the notice of disallowance. If the Subrecipient does not agree to repay the disallowed costs in a lump sum payment by the date specified or begin and continue repayment under an installment plan approved by Grantee, appropriate action, such as suspension of any current or future contract payments, termination of Agreement(s), referral to the Tulsa County District Attorney's office for further actions, or any other appropriate actions necessary, will be taken to recover the disallowed costs. For purposes herein, the term "finding" refers to a deficiency in program performance based on a statutory, regulatory or Agreement requirement for which sanctions or other corrective actions are authorized.

G. Procurement

1. The Subrecipient shall conform to applicable State and local laws and regulations, as well as applicable Federal law and the standards identified in 2 CFR Part 200, "Procurement Standards".

2. The Subrecipient shall comply with current Grantee policy concerning the purchase of equipment with grant funds, including but not limited to, obtaining Grantee approval prior to purchase and maintaining inventory records of all non-expendable personal property. All program assets (unexpended program income, property, equipment, etc.) shall revert to the Grantee upon expiration of the Term of Agreement unless otherwise authorized in writing by Grantee.

H. Assignment and Subcontracts

1. Assignability

The Subrecipient shall not assign or transfer any interest in this Agreement without the prior written consent of the Grantee; provided, however, that claims for money due or to become due to the Subrecipient from the Grantee under this Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Grantee.

2. Subcontracts

a. Approvals

The Subrecipient shall not enter into any subcontracts with any agency or individual in the performance of this Agreement without informing the Grantee in writing prior to the execution of such agreement.

b. Monitoring

The Subrecipient shall monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

c. Selection Process

The Subrecipient shall undertake to ensure that all subcontracts let in the performance of this Agreement shall be awarded on a fair and open competition basis in accordance with applicable procurement requirements as stated herein. Executed copies of all subcontracts shall be forwarded to the Grantee along with documentation concerning the selection process.

Subrecipient must not let any subcontracts in the performance of this agreement to parties listed on the government-wide Excluded Parties List System in the System for Award Management (SAM) in accordance with Treasury's implementing regulation at 31 C.F.R. Part 19 and the OMB guidelines at 2 CFR Part 180 that implement Executive Orders 12549 and 12689, "Debarment and Suspension."

I. Hatch Act

The Subrecipient agrees that no funds provided, nor personnel employed under the Agreement, shall be in any way or to any extent engaged in the conduct of political activities in violation of Chapter 15 of Title 5 of the United States Code.

J. Conflict of Interest

The Subrecipient agrees to abide by the provisions of 2 CFR 200.112, which include (but are not limited to) the following:

1. The Subrecipient shall maintain a written code or standards of conduct that shall govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds.

a. No employee, officer or agent of the Subrecipient shall participate in the selection, or in the award, or administration of, a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.

b. No covered persons who exercise or have exercised any functions or responsibilities with respect to Treasury-assisted activities, or who are in

a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the Treasury-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for a period of one (1) year thereafter. For purposes of this paragraph, a “covered person” includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the Grantee, the Subrecipient, or any designated public agency.

K. Religious Activities

The Subrecipient agrees that funds provided under this Agreement will not be utilized for inherently religious activities, such as worship, religious instruction, or proselytization.

X. **LAND AND ASSETS**

By the provisions of 2 CFR § 200.311 Real property Subrecipient understands and agrees that if any real property or structure is acquired or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Subrecipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is acquired, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

A. Title

Subject to the requirements and conditions set forth in this section, title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity.

B. Use

Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.

C. Disposition

When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives:

1. Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may

be used as an offset to the cost of the replacement property.

2. Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

3. Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

XI. CROSS-CUTTING FEDERAL REQUIREMENTS

Subrecipient shall comply and cause each of its own subrecipients or subcontractors to comply with all of the cross-cutting federal requirements listed herein. Subrecipient shall cause all of the provisions in this Article to be included in and made a part of any subcontract or purchase order, specifically or by reference, so that such provisions will also be binding upon each of its own subrecipients or subcontractors.

A. Civil Rights

1. Compliance

Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 CFR Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;

2. Section 504

The Subrecipient agrees to comply with all Federal regulations issued pursuant to compliance with Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination against the individuals with disabilities or handicaps in any Federally assisted program. The Grantee shall provide the Subrecipient with any guidelines necessary for compliance with that portion of the regulations in force during the performance of this Agreement.

3. Fair Housing

The Fair Housing Act, Title VII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;

4. Improving Access to Services for Persons with Limited English Proficiency

Subrecipient acknowledges that Executive Order 13166, “Improving Access to Services for Persons with Limited English Proficiency,” seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Subrecipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury’s implementing regulations. Accordingly, Subrecipient shall initiate reasonable steps, or comply with the Department of the Treasury’s directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Subrecipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Subrecipient’s programs, services, and activities.

Subrecipient agrees to consider the need for language services for LEP persons when Subrecipient develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.

Subrecipient acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon Subrecipient and Subrecipient successors, transferees, and assignees for the period in which such assistance is provided.

B. Affirmative Action

1. Affirmative Action Program

The Subrecipient agrees that it shall be committed to carry out an Affirmative Action Program in keeping with the principles of and as required by President’s Executive Order 11246 of September 24, 1965. The Grantee shall provide Affirmative Action guidelines to the Subrecipient to assist in the formulation of such program if necessary. Where applicable, the Subrecipient shall submit a written plan for an Affirmative Action Program prior to the reimbursement of funds.

2. Women-and Minority-Owned Business (W/MBE)

The Subrecipient must take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used whenever possible as required by 2 CFR 200.321.

3. Notification

The Subrecipient shall send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or worker's representative of the Subrecipient's commitments under Section 202 of Executive Order No. 11246 and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

4. Equal Employment Opportunity

The Subrecipient shall include the equal opportunity clause found at 41 CFR § 60-1.4(b) in all of its contracts or subcontracts for construction work funded in whole or in part with federal grant funds.

5. Age Discrimination

The Age Discrimination Act of 1975, as amended (42 USC §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 CFR Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and, Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

C. Employment Restrictions

1. Prohibited Activity

The Subrecipient is prohibited from using its personnel or funds provided herein for political activities; inherently religious activities; lobbying (2 CFR 200.450) and New Restrictions on Lobbying (31 CFR Part 21; political patronage; or nepotism activities.

2. Drug-Free Workplace

Subrecipient shall provide a drug-free workplace in accordance with the Drug-Free Workplace Act of 1988. (31 CFR Part 20)

D. Lobbying

The Subrecipient hereby certifies that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will

be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and

3. For any award of \$100,000 or more, Subrecipient shall require that the language of paragraph (4) of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall also certify and disclose accordingly;

4. Lobbying Certification

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

E. Access to Records

The Subrecipient shall furnish and cause each of its own subrecipients or subcontractors to furnish all information and reports required hereunder and will permit access to its books, records and accounts by the Grantee or its agents, or other authorized Federal officials for purposes of investigation to ascertain compliance with the rules, regulations and provisions stated herein as required by 2 CFR 200.336-200.337.

F. Increasing Seat Belt Use in the United States

Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (April 8, 1997), Subrecipient should and should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

G. Reducing Text Messaging While Driving

Pursuant to Executive Order 13513, Subrecipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

H. Shelter and Housing Standards

Lead-based Paint

All shelters assisted under the program and all housing occupied by program participants must adhere to the requirements of the Lead-Based Paint Poisoning

Prevention Act (42 U.S.C. 4821-4846), the Residential Lead-Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851-4856), and implementing regulations in 24 CFR Part 35, subparts A, B, H, J, K, M, and R. Such regulations pertain to all assisted housing and require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions that should be taken when dealing with lead-based paint poisoning and the advisability and availability of blood lead-level screening for children under seven. The notice should also point out that if lead-based paint is found on the property, abatement measures may be undertaken. The regulations further require that, depending on the amount of Federal funds applied to a property, paint testing, risk assessment, treatment and/or abatement may be conducted.

XII. PHYSICAL PROJECT REQUIREMENTS

Physical project requirements are not applicable under this agreement.

XIII. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby, and all other parts of this Agreement shall nevertheless be in full force and effect.

XIV. SECTION HEADING AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

XV. WAIVER

The Grantee's failure to act with respect to a breach by the Subrecipient does not waive its right to act with respect to subsequent or similar breaches. The failure of the Grantee to exercise or enforce any right or provision shall not constitute a waiver of such right or provision.

XVI. MERGER

This Agreement constitutes the entire agreement between the Grantee and the Subrecipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the Grantee and the Subrecipient with respect to the Agreement.

SIGNATURES – EXECUTION OF AGREEMENT

Executed By SUBRECIPIENT:	Countersigned By Authorized Board Officer:
<p><u>AJ Johnson</u> <small>Digitally signed by AJ Johnson Date: 2023.01.04 13:48:04 -06'00'</small></p> <p>Signature</p>	<p><u>Charlotte Love</u></p> <p>Signature</p>
<p><u>Aaron Johnson</u></p> <p>By (print name)</p>	<p><u>Charlotte Love</u></p> <p>By (print name)</p>
<p><u>Executive Director</u></p> <p>Title</p>	<p><u>Director of Programs</u></p> <p>Title</p>
<p><u>01/04/2023</u></p> <p>Date</p>	<p><u>01/04/2023</u></p> <p>Date</p>

Executed By GRANTEE:	
<p>BOARD OF COUNTY COMMISSIONERS OF TULSA COUNTY</p>	<p>Attest:</p>
<p>_____</p> <p>Chair, Board of County Commissioners</p>	<p>_____</p> <p>County Clerk</p>
<p>_____</p> <p>Date</p>	<p>Approved As To Form:</p> <p><u>[Signature]</u></p> <p>Assistant District Attorney</p>



September 12, 2023

Oasis Foundation
1725 N. Peoria Ave.
Tulsa, OK 74103
Attn: A.J. Johnson

RE: ARP Project The Oasis Projects

Mr. Johnson,

Upon review of the documentation submitted as backup for the report for the first requested funding of \$500,000, there are some areas identified that do not appear to align with the State and Local Fiscal Recovery Funds Compliance and Guidance publication. In general, there are invoices that were submitted that are not listed on the ledger, and there are expenditures listed on the ledger that have no documentation. There are also expenditures listed that have only an invoice or a check submitted. For an expenditure to be properly applied to ARPA Funding, all information regarding that expenditure needs to be submitted including an executed PO or a contract, an invoice for each expenditure, and payment verification such as a bank statement or a cancelled check for each expenditure. Additional items needed are identified below. I will be using the submitted General Ledger as the organization of the information.

1. Federal Guidance states that only 10% of the total ARP-funded amount can be spent on indirect costs. From this review it appears many costs submitted are indirect costs.
 - a. **Identify which items are direct costs and which are indirect costs.**
2. **Contract Services** – submission includes items listed for KKT Architects, Inc., Marc Jones and Sturm Consulting, Inc. Each of these transactions require more documentation to qualify for ARPA expenditures. The total of all backup items submitted is \$149,820.07, creating a deficit of \$9,557.23 compared to the General Ledger total of \$159,377.30 (including all the travel expenses of \$4587.69 for Marc Jones) for Contract Services. Provide the following as detailed.
 - a. **KKT Architects, Inc.** – submission includes three invoices and one check submitted.
 - i. **Provide a copy of the executed contract that includes an explanation of services provided.**
 - ii. **Provide invoice and payment verification in the form of credit card statement, cancelled check, or bank statement for each expenditure.**
 - iii. **Provide the invoice for check no. 1031 and verification it was paid.**
 - iv. **Identify how these expenditures further the contracted funding description of: "Funding to provide food distribution and workforce training".**
 - b. **Marc Jones** – submission includes several expenditures in the same amounts that do not coincide with the invoices and checks. Some checks were not submitted.
 - i. **Provide a copy of the executed contract that includes an explanation of services provided.**
 - ii. **Provide invoice and payment verification via credit card statement, cancelled check, or bank statement for each expenditure.**
 - iii. **Provide invoices for submitted checks and verification they were paid. Identify the invoice paid by each check.**
 - iv. **Provide explanation of New Orleans business trip.**

- v. **Provide receipts for expenses for Invoice 0105 and information on business in Kansas City.**
- vi. **Provide receipts for expenses for Invoice 0103 and information on business in Kansas City.**
- vii. **Identify how these expenditures further the contracted funding description of: "Funding to provide food distribution and workforce training".**
- c. **Strum Consulting, LLC** – submission includes invoices from Michelle Strum for items not listed on the ledger and items on the ledger with no backup submitted.
 - i. **Provide a copy of the executed contract that includes an explanation of services provided.**
 - ii. **Provide invoice and payment verification in the form of credit card statement, cancelled check, or bank statement for each expenditure.**
 - iii. **Identify how these expenditures further the contracted funding description of: "Funding to provide food distribution and workforce training".**

3. **Office Supplies and Software** – submission includes invoices paid by credit card for Amazon and Lowe's. There are several Amazon expenditures that appear to be for events, not office supplies, and there are three different addresses for Amazon item delivery (1725 N. Peoria Ave, Tulsa OK 74106; 110 S Hartford Ave Ste. 100 P-1026, Tulsa OK 74120; V. Moiseeva, 9414 E. 140th St. S., Bixby OK 74008). Sales taxes were included with the Amazon expenditures, which does not appear appropriate for a not-for-profit entity to incur. The total for backup items submitted equals the General Ledger total for Office Supplies.

- a. **Provide explanation for the three different addresses where Amazon items were shipped.**
- b. **Provide verification that Vladislava Moiseeva was an employee at the time of purchase and delivery for Amazon items, and what the items were used for.**
- c. **Provide correction in General Ledger for the Oasis Foundation to pay sales taxes charged on Amazon receipts or documentation confirming the foundation is not sales tax-exempt.**

4. **Operations** – submission includes Accounting Fees, Computer Equipment, Rent, Security, Tech Expenses, Telecommunications, and Vehicles. Backup items submitted total an amount of \$46,579.71 greater than the General Ledger total of \$122,270.97 for Operations. The details are listed below for each section under Operations.

- a. **Accounting Fees** – submission includes Intuit Quickbooks invoices paid by credit card and Aplos proposal/annual order and renewal paid with payment method on file. Backup items submitted total an amount of \$2,833.00 greater than the General Ledger total of \$4,664.80 for accounting fees.
 - i. **Provide correction in the General Ledger to include Quickbooks invoice 100001237210641 if your intent is to claim it. If not, state it should be removed from the backup submitted.**
 - ii. **Provide correction in the General Ledger to include the Aplos renewal in the amount of \$2748.00 if it is your intent to include it. If not, state it should be removed from the backup submitted.**
- b. **Computer Equipment** – submission includes invoices noted as paid and one check for 501Tech. Missing is a submission of an item that may be check # 3314 in the amount of \$1,463.89. The total of all backup items submitted is \$6,971.13, creating a deficit of \$1,463.89 compared to the General Ledger total of \$8,435.02 for Computer Equipment.

- i. **Provide a copy of a PO or order for each expenditure.**
 - ii. **Provide an explanation of how the equipment is being used in the organization, as it may impact direct or indirect costs.**
 - iii. **Provide invoice and payment verification in the form of credit card statement, cancelled check, or bank statement for each expenditure.**
 - iv. **Provide an invoice for check #3314 and verification that the check was cancelled.**
 - v. **Provide an explanation why invoice 2022-2560 was not paid in total.**
- c. **Rent** – submission includes one receipt from Public Storage for several payments, and receipts and paid invoices from The Root Coworking. The Root Coworking invoice INV-2834 is listed twice in the General Ledger. INV-3214 has a different amount in the General Ledger compared to the submitted INV-3214. INV-3231 was not submitted. The Root Coworking INV-1780 was submitted but is not listed in the General Ledger as an expenditure. The total of all backup items submitted is \$41,294.14, creating a deficit of \$2,980.00 compared to the General Ledger total of \$44,274.14 for Rent.
 - i. **Provide contracts for each rental location.**
 - ii. **Provide invoices and payment verification in the form of a credit card statement, cancelled check, or bank statement for Public Storage receipt items.**
 - iii. **Provide invoices and payment verification in the form of a credit card statement, cancelled check, or bank statement for each The Root Coworking expenditure.**
 - iv. **Provide correction in the General Ledger for INV-3214.**
 - v. **Provide correction in the General Ledger removing duplicate INV-2834.**
 - vi. **Provide INV-3231 if you intend to include it as an expenditure or remove it from the General Ledger.**
 - vii. **Provide correction to the General Ledger to include INV-1780 if it is intended to be included as an expenditure.**
- d. **Security** – submission includes four invoices; the general ledger indicates invoice #357 was paid by check #1152 and all other invoices were paid by check # 2107. The total for items submitted equals the General Ledger total for Security.
 - i. **Provide a contract, PO, or order for services.**
 - ii. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- e. **Tech Expenses** - submission includes receipt(s), invoices, some noted as paid, for 501Tech. Missing is a submission of an item that may be check # 3314 in the amount of \$62.35. The total of all items submitted is \$3,703.60, creating a deficit of \$62.35 compared to the General Ledger total of \$3,765.95 for Tech Expenses.
 - i. **Provide a copy the expenditure authorization including description of services (a contract, PO or order) for each expenditure.**
 - ii. **Provide an explanation of how the equipment is being used in the organization, as it may impact direct or indirect costs.**
 - iii. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - iv. **Provide an invoice for check #3314 and verification that check was cancelled.**
- f. **Telecommunications** – submission includes receipts and invoices from AT&T and Cox. There are several AT&T invoices/receipts for a phone for Amber Johnson and several invoices/receipts submitted that are not included in the General Ledger. There are several Cox invoices listed in the General Ledger that do not show any proof of

payment. Backup items submitted total an amount of \$693.51 greater than the General Ledger total of \$5589.10 for Telecommunications.

- i. **Identify Amber Johnson's position in the organization so that the invoices can be appropriately applied if that is the intent.**
 - ii. **Provide all AT&T invoices and payment verification in the form of credit card statement, cancelled check, or bank statement for each expenditure.**
 - iii. **Provide all Cox invoices and payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- g. **Vehicles** – submission includes a purchase agreement for one van that is not executed for \$80,000.00, the General Ledger shows a payment of \$35,000.00 for the vehicle. Backup items submitted total an amount of \$45,000.00 greater than the General Ledger total of \$35,000.00 for Vehicles.
- i. **Provide an executed purchase agreement for the van.**
 - ii. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - iii. **Provide a copy of the titles for all vehicles purchased with ARPA Funds.**

5. **Programs & Community Resource Initiatives** – submission includes Benevolence payments and Community Support Events. The total of all backup items submitted is \$56,225.70, creating a deficit of \$6,348.24 compared to the General Ledger total of \$62,573.94 for Programs & Community Resource Initiatives. The details are listed below for each section under Programs & Community Resource Initiatives.

- a. **Benevolence** – submission included five checks to different people, one is not included in the General Ledger. There are two entries in the General Ledger to NorthStar Church that have no backup documentation. There is no documentation showing how the recipients were chosen for payments. The total of all backup items submitted is \$5,478.42, creating a deficit of \$1,460.00 compared to the General Ledger total of \$6,938.42 for Benevolence.
 - i. **Provide documentation on choice of recipient and dollar amount.**
 - ii. **Provide correction in the General Ledger to add Anthony Haley's payment if that is the intent of the submission.**
 - iii. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - iv. **Identify how these expenditures further the contracted funding description of: "Funding to provide food distribution and workforce training".**
- b. **Community Support Events** – submission includes checks, receipts, invoices, and General Ledger entries from several different entities. There are many issues with this section, see details for each entity below. The total of all backup items submitted is \$50,747.28, creating a deficit of \$4,888.24 compared to the General Ledger total of \$55,635.52 for Community Support Events.
 - i. **Identify how these expenditures further the contracted funding description of: "Funding to provide food distribution and workforce training" for the below expenditures.**
 - ii. **Bethany Barns** – two items listed in the General Ledger with no backup documents.
 1. **Provide payment verification in the form of credit card statement, cancelled check, or bank statement for each expenditure.**

- iii. **WWDE, Inc.** – submission includes one receipt and three invoices. Invoice 2022-107 says “cancelled” on the document. General Ledger has several expenditures that have no backup submitted.
 - 1. **Provide a contract, PO, or order for services.**
 - 2. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - 3. **Provide correction to General Ledger or an explanation of the document submitted with “cancelled” on it.**
- iv. **Lenzie Aragona** – submission includes several checks, some stating for hours worked. Lenzie also has payroll data provided.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - 2. **Provide an explanation of what each expenditure is for and methodology utilized for payment.**
- v. **Bradley Barns** – submission includes several invoices, one not included in General Ledger and only one showing payment. There are some General Ledger expenditures that do not have backup documentation submitted.
 - 1. **Provide a contract, PO, or order for services.**
 - 2. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- vi. **Sam’s Club** – submission includes four Sam’s Club receipts; one item is not included in the General Ledger. All show to be paid for with a credit card.
 - 1. **Provide correction to the General Ledger to include receipt amount from 10/26/2022 if it is intended to be included as an expenditure.**
- vii. **AimRight** – submission includes two invoices, only one states it is “paid”.
 - 1. **Provide a contract, PO, or order for services.**
 - 2. **Provide payment verification in the form of a credit card statement, cancelled check or bank statement for each expenditure.**
- viii. **Office Depot/Office Max** – submission includes two receipts shown as being paid by credit card, both expenditures are included in the General Ledger. Two additional expenditures are in the General Ledger with no backup documentation submitted.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- ix. **Paradise Donuts/Java Daves Coffee** – submission includes two receipts paid with credit card, both expenditures in the General Ledger – no issues.
- x. **The Home Depot** – submission includes one receipt paid by credit card and one invoice that does not show payment.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- xi. **Lowe’s** – submission includes one invoice and one receipt both showing paid by credit card that are not in the General Ledger and one General Ledger expenditure that has no backup documentation submitted.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- xii. **Bouncers Kingdom** – submission includes one receipt paid by credit card and is in the General Ledger. No issues for this expenditure.

- xiii. **Mazzio's Italian Eatery** – submission includes three receipts paid by credit card and are all posted in the General Ledger. No issues for these expenditures.
- xiv. **Scoops** – submission includes one invoice shown in General Ledger as paid by check 1051. General Ledger has one more expenditure with no backup documents submitted.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
- xv. **Eaton Media Service/KBOB** - submission includes one receipt paid by credit card and is in the General Ledger. No issues for this expenditure.
- xvi. **PPFMKT** – submission includes two large check payments both included in the General Ledger. Check #2020 is listing “Event Gift Cards” in the check memo and check #2011 lists “Thanksgiving Event” in the check memo.
 - 1. **Provide a copy the expenditure authorization including description of services (a contract, PO or order) for each expenditure.**
 - 2. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - 3. **Provide information on the nature of business of this entity and identify how these expenditures further the contracted funding description of: “Funding to provide food distribution and workforce training” for each expenditure.**
 - 4. **Provide an itemized listing of each gift card including the amounts for each gift card paid by check #2020.**
 - 5. **Provide an explanation of what the gift cards are distributed for and how the recipients chosen to receive the gift cards.**
 - 6. **Provide the number of gift cards that may remain or unawarded.**
 - 7. **Provide an explanation and an itemized listing of the two payables for the “Thanksgiving Event” check #2011.**
- xvii. **Kharacterize Your Party** - submission includes one receipt paid and is in the General Ledger.
 - 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for this expenditure.**
- xviii. **Amazon** - submission includes invoices paid by credit card for Amazon, all are listed expenditures in the General Ledger. Sales taxes were included with the Amazon expenditures.
 - 1. **Provide correction in General Ledger for the Oasis Foundation to pay sales taxes charged on Amazon receipts or documentation confirming the foundation is not sales tax-exempt.**
- xix. **U-Haul** – submission includes one receipt paid by credit card and is an expenditure in the General Ledger. The receipt is for Jayden Coleman at a Bixby address.
 - 1. **Identify Jayden Coleman’s position in the organization so that the invoices can be appropriately applied if that is the intent.**
 - 2. **Provide explanation of address listed on the receipt to the organization.**
- xx. **Courtney Allen Story Book Princess** – submission includes one receipt paid by PayPal. Expenditure is in the General Ledger. No issues for this item.
- xxi. **Jennifer Burks** – submission includes two check payments with no explanation of what they are for. These expenditures are listed in the General Ledger.
 - 1. **Provide a contract, PO, or order for services.**

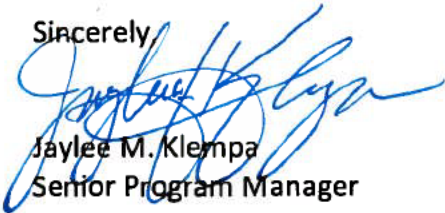
2. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**
 - xxii. **Innovative Signs and Engraving** – submission includes one invoice showing paid. This expenditure is listed in the General Ledger.
 1. **Provide a contract, PO, or order for services.**
 2. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for this expenditure.**
 - xxiii. **Show it Off** – submission includes one invoice that is paid with by credit card. This expenditure is included in the General Ledger. No issues with this item.
 - xxiv. **Pak-All** – submission includes one invoice that lists it has been paid. This expenditure is included in the General Ledger.
 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for this expenditure.**
 - xxv. **Oasis Fresh Market** – submission includes four receipts and one invoice. The receipts show payment by credit card, the invoice has no backup document for payment. Depending on what the expenses are for, the entity may not be able to show expenditures to itself.
 1. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for the invoice without backup information.**
 2. **Provide explanation of expenditures uses.**
 - xxvi. **Dollar General, Dollar Tree and Walmart** – submission includes one receipt paid by credit card for each entity. No issues with these items.
 - xxvii. **Beheard Movement** – submission includes one invoice shown as an expenditure in the General Ledger. There is no backup documentation verifying payment.
 1. **Provide payment verification in the form of credit card, cancelled check, or bank statement for the invoice without backup documentation.**
6. **Public Relations** – submission includes one Advertising invoice from Innovative Signs & Engraving showing paid. This expenditure is listed in the General Ledger. The total for items submitted equals the General Ledger total for Advertising.
- a. **Provide a contract, PO, or order for services.**
 - b. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for this expenditure.**
 - c. **Provide documentation of the sign purchased.**
7. **Payroll** – submission includes payroll schedules for three employees, L. Aragona, V. Moiseeva, and T. Lock. Payroll totals are listed as expenditures in the General Ledger, and then payroll taxes and/or benefits are listed again as separate expenditures in the General Ledger.
- a. **Provide corrections to the General Ledger removing the duplicated taxes/benefits for each employee.**
 - b.
8. **Travel and Meetings** – submission includes travel expenses for Marc Jones as part of the expenditures for that entity. PMg was unable to determine if all items submitted are accounted for as they are separate from all other entity expenditures.
- a. **Provide corrections to General Ledger incorporating these expenditures into the section for Marc Jones expenditures.**

9. **Vehicle Maintenance** – submission includes two checks to Kenny's Auto; both are expenditures in the General Ledger. The total for items submitted equals the General Ledger total for Vehicle Maintenance.
- a. **Provide an invoice or work order for services.**
 - b. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure.**

Because of the volume of expenditures and separate items submitted and no organization of invoices, receipts, check images, and payroll registers, it took many hours to review all items as submitted. There may be some items that were omitted or incorrectly interpreted because the account association was unclear. Please find a sample of a well-organized submission including a ledger and backup documents for the listed expenditures to use as a guide for your next submission.

Thank you for your submissions and your attention to the above items. Please provide all the information requested by September 30, 2023, for all expenditures.

Sincerely,



Jaylee M. Klempa
Senior Program Manager
Program Management Group, LLC

CC: Tulsa County, Aaron Wiedman
Tulsa County, Jennifer Pottorf
PMg, Tanita White



November 3, 2023

Oasis Foundation
1725 N. Peoria Ave.
Tulsa, OK 74103
Attn: A.J. Johnson

RE: ARP Project The Oasis Projects

Mr. Johnson,

Thank you for your response letter dated September 29, 2023, along with a revised General Ledger and backup information submitted same day via email. Upon review of the documentation resubmitted for the report related to the first requested funding of \$500,000, there remain items identified that do not appear to align with the State and Local Fiscal Recovery Funds Compliance and Guidance publication. Using your response letter dated September 29, 2023, and General Ledger submitted as the organization of the information, please see the items below.

1. **Direct vs. Indirect Costs**

Federal Guidance states that only 10% of the total ARP-funded amount can be spent on indirect costs. From this review it appears many costs submitted are indirect costs. In your case there is an allowable of \$50,000. While we agree with the items you designated in your second submission, there appears to be additional items that should be charged to indirect costs. Please respond to detailed items below.

- a. **The Root Coworking: the date of the agreement for rental office spaces is for March 1, 2023. Provide additional information and explain the need for the offices used in relation to the "Funding to provide food distribution and workforce training".**
- b. **ATT and Cox appears to be indirect costs as well. Were these services utilized before ARPA funding was received? If this was for additional service(s), why was it necessary?**

2. **Contract Services**

- a. **KKT Architects, Inc.** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
- b. **Marc Jones** – submission of backup appears almost complete and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - i. **Provide a correction to the General Ledger correcting the notes for 2-K and 2-L. They appear to be swapped.**
 - ii. **Provide other items under Item 8.**
- c. **Sturm Consulting, LLC** - submission of backup appears almost complete and expenditures appear to satisfy the intended funding mission.
 - i. **Provide a copy of the executed agreement. The agreement submitted is missing a signature and dates.**
- d. **Sturm Retail Consulting, LLC** - submission of backup is not complete, however, expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - i. **Provide payment verification in the form of a credit card statement, cancelled check, or bank statement for each expenditure for items 26-A, 26-B, 26-C.**

3. **Office Supplies and Software (now Program Costs)** – submission of backup appears complete and expenditures appear to satisfy the intended funding mission for both Amazon and Lowe’s items in this section. The only issue is taxes spent on items purchased after the tax exemption certificate was received. Respond to the item below.
- a. **Provide revised General Ledger reducing the expenditures for taxes for Amazon items that were purchased after tax exemption permit was received: 4-K, 4-M, 4-N, 4-O, 4-P, 4-Q, 4-R, 4-S, 4-T.**
4. **Operations**
- a. **Accounting Fees** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
 - b. **Computer Equipment** - submission of backup appears complete with one error, and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - i. **Provide a correction to the General Ledger for 501 Tech item 8E. The incorrect invoice number is recorded on the ledger.**
 - c. **Rent**
 - i. **Public Storage** - submission of backup is incomplete and additional information is required to determine how the expenditures satisfy the intended funding mission. Respond to detailed items below.
 1. **Provide actual invoices from Public Storage. Your submission includes only a payment history with Public Storage handwritten on the page.**
 2. **Provide explanation for the use of off-site storage.**
 - ii. **The Root Coworking** - submission of backup appears complete, see the note regarding Indirect Cost 1.a.
 - d. **Security** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - i. **Provide an explanation of the large costs for DNA Security Item 11B; why were so many hours of security required?**
 - ii. **Provide an explanation of the large costs for DNA Security Item 11D; why were so many hours of security required?**
 - e. **Tech Expenses** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
 - f. **Telecommunications**
 - i. **AT&T** - submission of backup is not complete, additional information is required to determine how the expenditures satisfy the intended funding mission. Respond to detailed items below.
 1. **Provide the 3 missing invoices for items 13A-13C or remove them from the General Ledger.**
 2. **See item 1.b. regarding indirect costs.**
 - ii. **Cox** - submission of backup is not complete, additional information is required to determine how the expenditures satisfy the intended funding mission. Respond to detailed items below.
 1. **Provide missing invoices for items 14A-14Q that include service address, submission has payment transactions only.**
 2. **See item 1.b. regarding indirect costs.**
 - g. **Vehicles** - submission of backup is incomplete, however, expenditure appears to satisfy the intended funding mission, respond to detailed items below.
 - i. **Provide an executed purchase agreement for the van.**
 - ii. **Provide a receipt for the tag and license for the van.**
 - iii. **Provide the funding source the \$45,000 balance of the van is being paid from.**

- iv. **Provide information regarding formal procurement practices for a purchase of \$50,000 or more per the Uniform Guidance Procurement Standards section 200.320.**
5. **Programs & Community Resource Initiatives**
- a. **Benevolence** – submission of backup is not complete. Unless additional documentation can be provided, these items will need to be struck. Respond to detailed items below.
 - i. **Provide documentation on choice of recipient and dollar amount.**
 - ii. **Provide an unredacted check #2074 for item 16C.**
 - iii. **Identify how these expenditures satisfy the contracted mission description of “Funding to provide food distribution and workforce training”.**
 - b. **Community Support Events**
 - i. Explanation is acceptable for most items and most appear to satisfy the intended funding mission. Respond to detailed items below as required.
 - 1. **Bethany Barns** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
 - 2. **WWDE, Inc/World Won Development** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission. Respond to detailed items below.
 - **Provide digital copy of flyers and or banner(s) and radio spot copy.**
 - 3. **Lenzie Aragona** – submission of backup appears complete, and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - **Provide explanation why her invoices show an email address from Oasis Projects, laragona@theoasisprojects.org, for items 30-A thru 30-F, if she was not an employee at the time payments were made to her.**
 - 4. **Bradley Barns** - submission of backup is almost complete, the expenditure appears to satisfy the intended funding mission. Respond to detailed items below.
 - **Provide review and revision to Items 21E, 21I and 21F. 21F is missing from General Ledger but matched explanations on GL for combination payment of items 21E & 21I, but there is a separate check #2018 for \$170 designated for Item 21E.**
 - **Provide digital copy of video for viewing.**
 - 5. **Sam’s Club** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the item below.
 - **Provide revised General Ledger reducing the expenditures for taxes for Sam’s item 40-D that was purchased after tax exemption permit was received.**
 - 6. **Aim Right** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
 - 7. **Office Depot/Office Max** - submission of backup is almost complete, the expenditure appears to satisfy the intended funding mission. Respond to detailed items below.
 - **Provide the payment verification in the form of a credit card statement, cancelled check, or bank statement for item 34C.**
 - 8. **Paradise Donuts/Java Daves Coffee** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.

9. **The Home Depot** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the item below.
 - **Provide revised General Ledger reducing the expenditures for taxes for Home Depot item 25-A that was purchased after tax exemption permit was received.**
10. **Lowe's** – see above in item 3.
11. **Bouncers Kingdom** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
12. **Mazzio's Italian Eatery** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the below item.
 - **Provide revised General Ledger reducing the expenditures for taxes for Mazzio's item 32-C that was purchased after tax exemption permit was received.**
13. **Scoops** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission. Respond to detailed items below.
 - **Provide correction to General Ledger, item 41A check #305 in the amount of \$500.00 is through Regent Bank, not BOK.**
 - **Provide revised check #1051 in the amount of \$750.00 for item 41B, the check is labeled 41A.**
14. **Eaton Media Service/KBOB** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
15. **PPFMKT now Oasis Fresh Market/PPFMKT** – see below item 5.i.24.
16. **Kharacterize Your Party** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
17. **Amazon** – see above in item 3.
18. **U-Haul** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
19. **Courtney Allen Story Book** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
20. **Jennifer Burks** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission.
21. **Innovative Signs and Engraving** – see below in item 6.
22. **Show it Off** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
23. **Pak-All** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
24. **Oasis Fresh Market** – submission of backup is incomplete. Unless additional documentation and justification can be provided, these items may need to be struck. Respond to detailed items below.
 - **Provide revised General Ledger reducing the expenditures for taxes for Amazon items that were purchased after tax exemption permit was received; 33-A, 33-B.**
 - **Provide clarification for documentation for 33H; in the submission the gift card tracking log shows 200 gift cards at \$50.00 each but the invoice shows 100 gift cards at \$100 each.**

- **Provide clarification for documentation for 33I, in the submission the gift card tracking log shows 400 gift cards at \$50.00 each but the invoice shows 200 gift cards at \$100 each.**
 - **Provide a copy of the ring of sale for all gift cards distributed.**
25. **Dollar General** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the item below.
- **Provide revised General Ledger reducing the expenditure for taxes for Dollar General item 22-A that was purchased after tax exemption permit was received.**
26. **Dollar Tree** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the item below.
- **Provide revised General Ledger reducing the expenditure for taxes for Dollar Tree item 23-A that was purchased after tax exemption permit was received.**
27. **Walmart** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission. The only issue is taxes spent on items after the tax exemption certificate was received. Respond to the item below.
- **Provide revised General Ledger reducing the expenditure for taxes for Walmart item 45-A that was purchased after tax exemption permit was received.**
28. **Beheard Movement** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission, however, no payment has been finalized.
- **Provide payment verification in the form of credit card, cancelled check, or bank statement for the invoice without backup documentation or remove item from General Ledger for ARP Funding.**
6. **Public Relations**
- a. **Innovative Signs & Engraving** - submission of backup appears complete and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
 - i. **Provide paper copies of all printed materials/flyers.**
 - ii. **Provide revised General Ledger reducing the expenditures for taxes for ISE item 27A that was purchased after tax exemption permit was received.**
7. **Payroll** - submission of backup appears complete and expenditure appears to satisfy the intended funding mission.
8. **Travel and Meetings** – submission of backup appears complete and expenditures appear to satisfy the intended funding mission. Respond to detailed items below.
- a. **Provide a copy of Aloft Hotel receipt for item 2C under the expenses.**
 - b. **Provide correction to General Ledger for item 2N under the expenses; the General Ledger shows check #2046 is expensed for \$554.17 with an additional \$10,000 for Marc Jones monthly charge, check #2046 is for \$10,321.20, leaving \$232.97 unaccounted for.**
 - c. **Provide a copy of the receipts totaling \$60.69 for 2G under expenses; submission includes one Lyft and one Uber invoice for a total of \$43.14.**
 - d. **Provide a copy of the hotel receipt for item 2J under the expenses.**
 - e. **Provide a copy of parking receipt for item 2M under the expenses.**

- f. **Provide correction to the General Ledger for item 2L under the expenses; the check number is incorrect.**

- 9. **Vehicle Maintenance** – submission of backup appears complete, however, the expenditures do not appear to satisfy the intended funding mission. Respond to the item below.
 - a. **Provide an explanation of how each service item on invoice #215648 satisfies the intended mission to “provide food distribution and workforce development”.**

Thank you for organizing the resubmission, it made things much easier to review and decipher. There are still several items that need to be flushed out (some brought to light with an additional complete submission).

Thank you for your attention to the above items. Please respond and provide all the information requested for all expenditures as close to November 22, 2023, as possible.

Sincerely,



Jaylee M. Klempa
Senior Program Manager
Program Management Group, LLC

CC: Tulsa County, Aaron Wiedman
Tulsa County, Jennifer Pottorf
PMg, Tanita White