

**SEMINOLE STATE COLLEGE
BOARD OF REGENTS REGULAR MEETING
Thursday, January 15, 2026**

**Lunch
Enoch Kelly Haney Center – Room #204
2701 Boren Blvd., Seminole, Ok 74868
12:15 p.m.**

**Business Session
Enoch Kelly Haney Center – Board Room
1:00 P.M.**

- I. CALL TO ORDER**
- II. ROLL CALL OF MEMBERS**
- III. INTRODUCTION OF GUESTS**
- IV. READING AND APPROVAL OF MINUTES**
Regular Meeting December 18, 2025
- V. COMMUNICATIONS TO THE BOARD** Financial
Report
Report on Purchases over \$15,000 for December: None
- VI. HEARING OF DELEGATIONS**
None at the time of filing of the agenda.
- VII. PRESIDENT'S REPORT**
 - E-Sports Lab Tour
 - Personnel Update
 - Campus Activities
 - 2025 At-A-Glance
- VIII. BUSINESS**

- A. Review and consider approval of recommendation to enter into a contract with Finley & Cook, PLLC for professional auditing services

Board Action: Approve/Reject

Agenda

SSC Board of Regents Regular Meeting

January 15, 2026

Page 2 of 2

B. Executive Session

1. Consideration and possible action to convene in executive session pursuant to 25 O.S. § Section 307(b)(1) of the Oklahoma Open Meeting Act, to discuss the employment/change in status with employment/resignation of the following position:

President

2. Vote to Return to Open Session

Board Action: As Appropriate

C. Consideration and possible action regarding terms of employment and compensation of Ms. Lana Reynolds as President of Seminole State College

Board Action: As Appropriate

D. Consideration of any matter not known about, or which could not have been reasonably foreseen prior to the posting of the agenda

Board Action: As Appropriate

IX. ADJOURNMENT

The Seminole State College Board of Regents may discuss, vote to approve, vote to deny, vote to table, change the sequence of any agenda item, or decide not to take up or vote on any item on this Agenda.

If you need disability-related accommodation or wheelchair access information, please contact: Office of ADA compliance at 405-382-9216. Requests should be made by January 14, 2026.

SEMINOLE STATE COLLEGE
BOARD OF REGENTS REGULAR MEETING
December 18, 2025

I. Call to Order

The Seminole State College Board of Regents' regular monthly meeting was called to order at 1:00 p.m. in the Board Room of the Enoch Kelly Haney Center.

II. Roll Call of Members

Roll call was conducted. Regents present were Marci Donaho, Teresa Burnett, Robyn Ready, Mona Adkisson, Barry Tims and Curtis Morgan. Regent Ryan Franklin was absent.

III. Introduction of Guests

President Reynolds introduced administrators and staff present at the meeting. Special recognition was given to members of the college's athletics programs. Members present included: Ronnie Williamson, Head Golf and Cross-Country Coach; Leslie Sewell, Athletic Director; Hannah Killian, Head Volleyball Coach; Amber Flores, Head Softball Coach; Austin Bogle, Head Men's Basketball Coach; Mack Chambers, Head Baseball Coach; Rita Story-Schell, Head Women's Basketball Coach; and Chris Brown, Strength and Conditioning Coordinator. President Reynolds also recognized Steve Saxon, City of Seminole Manager; and Kyle Shifflet, Assistant Oklahoma District Attorney.

IV. Minutes

There being no additions or corrections to the minutes of the regular meeting held October 30, 2025, Regent Morgan made a motion to approve the minutes as presented. Regent Burnett seconded the motion. Roll call was as follows: Morgan, yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

V. Communications to the Board

Financial Report – Vice President for Finance, Grants, and Enrollment Melanie Rinehart presented a review of the College's revenue and expenses through November 30, 2025. Regent Tims made a motion to approve the Financial Report as presented. Regent Adkisson seconded the motion. Roll call was as follows: Morgan, yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

VI. Hearing of Delegations

None.

VII. President's Report

Personnel Update: President Reynolds discussed personnel changes since the last Board of Regents meeting. New hires included; Katy Barahona, STEM SSS Advisor; Malinda Figueroa, Assistant Professor of Nursing; Kara O'Dor, Talent Search Director; Jessica Shelburne, Assistant Professor of Nursing, Mindee Todd, Academic Advisor; Paul Vantine, Assistant Professor of Computer Science. Jessica Isaacs, Dean of Instruction has agreed to be Acting Nursing Division Chair and Matt Kappele has been appointed the Upward Bound position. Letters of resignation have been received from: Dr. Misty Gray, Nursing Program Director; Damaila Lester, Assistant Professor of Nursing; Jennifer McCourry, SSS STEM Advisor and Richard Thornton, Senior Director of Grants &

Compliance. Shakira Stafford, PTA Director and Yasminda Choate, Associate Professor of English both received their doctorate degrees in December.

Campus events and recognitions:

- PLC toured the Chickasaw Cultural Center in Sulphur
- The SSC Military and Veteran Resource Fair was held on November 6th
- “An Afternoon with Dr. Temple Grandin” was held on November 10th
- The OKC Spark, coached by the SSC Softball Head Coach Amber Flores, has joined the Athletes Unlimited Softball League
- SSC business students attended business-focused events at East Central University
- Campus and Community members held a send-off event for the SSC Women’s Soccer Team – they traveled to the National Tournament in Enid, Oklahoma
- SSC’s new esports team has completed its inaugural season in the NJCAAE
- PLC students learned about Business and Social Etiquette at an event with speaker Carey Sue Vega, owner of Etiquette Expert in Oklahoma City
- Oklahoma State Representative Brian Hill visited Seminole State College on November 19th
- Marta Osby coordinated the 2025 Veteran Appreciation Holiday Cheer Project on campus
- SSC Athletic Boosters donated funds to provide the SSC Soccer Team with sweatshirts commemorating their trip to the national tournament
- A retirement reception was held for Dr. Ricky Streight, Assistant Professor of Math and Computer Science
- The SSC Classified Staff coordinated the campus’ Salvation Army Angel Tree Angels. The campus provided 25 children in need with gifts.
- SSC Night at the Lights was held on December 8th
- The Seminole Chamber of Commerce honored two SSC employees. Maddy Potter was named the Professional Staff Member of the Month and Leigh Ann Wilson was named Educator of the Month
- The Clinic and SSC have reached an agreement to provide health care for students beginning in January 2026
- The Oklahoma Southeast Legislative Briefing was held in Krebs, Oklahoma on December 11th
- The Fall Nursing Pinning was held on December 12th
- A retirement reception was held for Tina Savage, Talent Search Advisor on December 12th
- The SSC Educational Foundation Holiday Reception was held on December 15th
- President Reynolds discussed plans for replacing the sign for SSC on the corner of Highways 99 and 3. She presented them with a proposed design for the new sign
- President Reynolds gave an update on planning for the \$17 Million Mackenzie Scott gift

Upcoming Events:

- The SSC Trojan Baseball First Pitch Banquet will be held on January 31st
- The SSC Regents were given the proposed 2026 Board of Regents Regular meeting dates

VIII. Business

A. Approval of Partnership with Seminole Public Schools and the City of Seminole –

President Reynolds presented the Board with information about a proposed partnership with Seminole Public Schools and the City of Seminole to apply for a TAP grant. The funds would be used for the installation of sidewalks and a pedestrian crossing between the Haney Center at Seminole State College, Seminole High School and the Brian Crawford Memorial Sports Complex. Seminole City Manager Steve Saxon explained the process for the grant and presented the proposed sidewalk rendition to the Regents. Regent Morgan made a motion to approve the partnership with Seminole Public Schools and Seminole High School for the TAP grant application and Regent Ready seconded the motion. Roll call was as follows: Morgan, yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

B. Motion to Enter into Executive Session to discuss the Director of Nursing Position –

The Board retired into executive session to discuss the Director of Nursing Position. Regent Burnett made a motion to enter executive session, and Regent Tims seconded this motion. Roll call was as follows: Morgan – yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

Motion to Enter into Open Session – Regent Adkisson made a motion that the Board go back into open session and Regent Ready seconded this motion to enter back into open session. Roll call was as follows: Morgan, yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

C. Action Regarding the position of Director of Nursing – The Regents took no action upon returning to open session.

IX. Consent Agenda

Regents were presented information concerning items on the Consent Agenda. President Reynolds recommended approval of these items. Regent Burnett made a motion to approve the Consent Agenda items and Regent Morgan seconded the motion. Roll call was as follows: Morgan, yes; Burnett, yes; Ready, yes; Adkisson, yes; Tims, yes; and Donaho, yes.

-  2026-2027 Academic Calendar
-  Jenzabar Annual Contract - \$107,236

X. Adjournment

There being no further business, the meeting was adjourned at approximately 2:41 p.m.

Marci Donaho, Chair

Leslie A Havlicek
31902 Homer Lane Rd, Shawnee
405-585-9529

lesliehavlicek@gmail.com

Professional
Experience

SSM Healthcare
12/02/2024 - present

Front desk administrative staff, Scheduler for a multi provider office.

Epic Charter Schools
7/2024-10/2024

Remote Reading Interventionist

Worked remotely providing tailored intervention services to students based on specific assessment data.

- Utilized high levels of organization, flexibility, and precise on time planning
- Conducted online education for groups of ?? students in age groups ?? - ??
- Provided reports including data and lesson content to management and other stakeholders including families

Secondary to restructuring, my department was eliminated.

Harrah Public Schools
8/2023 - 7/2024

Kindergarten teacher, Virginia Smith Elementary

Harrah Family Chiropractic Clinic
4/2023 - 8/2023

Front Desk, Office Management

Duties included greeting and checking patients in, scheduling appointments, receiving patient payment, and other general office duties.

Dale Public Schools

8/2020 - 3/2023

Teacher: First grade 8/2020; kindergarten 8/2021 – 4/2023

Shawnee Public Schools, Jefferson Elementary

Third grade teacher, 8/2018 - 12/2019

Emotionally Disturbed/HOPE Program Teacher/Coordinator

1/2020-5/2020

May of 2018, hired as a 3rd grade teacher, moved down to 2nd grade the next year. Due to a significant need in the school, I was selected to shift into a new position working with a small group of students focusing on behavior modification and specific educational needs, while providing community support for the families.

Certification: CPI Certified

McCloud Public Schools

7/2015 - 7/2018

Third grade teacher

Youth and Family Resource Center

Shawnee, Ok

8/2014-7/2015

School Based Counselor, Pottawatomie County

- Oncall emergency counselor for Hope House Shelter for children ages 2-16
- Assisted with behavioral planning for children residing in the shelter
- On call professional for emergency intake situations
- Coordinated community resources based on identified family needs
- Collaborated with team members to create and execute community events
- Sought out and was a part of grant writing and funding.

In-field responsibilities:

- Taught Life Skills curriculum in public schools for children in 3rd through 7th grades
- Provided individual/one on one counseling services in the school when referrals were made
- Coordinated schedules and services with school administrators to connect families to available community resources
- Home visits and individual and family counseling services were also provided

As part of this position, I was able to take advantage of extensive trauma informed care training, community support and fundraising, and collaborative training opportunities.

Oklahoma Commission of Children and Youth

10/2013-7/2014

Post Adjudication Review Board Coordinator – Oklahoma County

Graduate/Post Graduate work within the juvenile justice system for Oklahoma County. Collect, organize, and enter data from each board meeting, schedule meetings, attend court hearings, along with other clerical/administrative duties.

McCloud Public Schools; McCloud, OK

10/2011 – 5/2012

Kindergarten Substitute/Permanent Substitute

Assumed all classroom responsibilities for a class of 26 kindergarten students, including assessment, discipline and overall classroom management.

OSU-OKC

5/2011-10/2011

Assistant Director, Child Development Lab

As the Assistant Director, I was responsible for overseeing the daily operations of the Lab, supervised all employees and students, as well as greeting all parents and children who entered the Lab.

Meeker Public Schools; Meeker, Ok

Spring 2009 – Spring 2011

Kindergarten Teacher/Permanent Substitute

As a permanent substitute, assumed all classroom responsibilities for a class of 27 kindergarten students including assessment, discipline and overall classroom management. In Fall 2009, was hired as a full time kindergarten teacher. Position eliminated for the 2010 - 2011 school year.

Education

Masters of Applied Science – Family and Community

Sciences:Family Life Education

MS, CFLE

University of Central Oklahoma, Edmond, OK; May 2014

Bachelors of Science - Early Childhood Education

East Central University, Ada, OK; December, 2008

Associates of Applied Science – General Studies

Seminole State College, Seminole, OK; May, 2003

**Professional
Organizations**

Post Adjudication Review Board - Board Member
2019

2016 -

National Educators Association
- 2022

2015

Oklahoma Educators Association
2015- 2022

National Council on Family Relations
- 2017

2013

Oklahoma Council on Family Relations
2013 -
2017

References will be provided on request.

Human Resources

Seminole State College
2701 Boren Blvd
Seminole, OK 74868

Dear Hiring Committee,

As a current employee of Seminole State College, I am excited to apply for the position of Comptroller. Having developed a strong understanding of the College's financial operations and commitment to stewardship, I am eager to contribute to ensuring that SSC continues to uphold the highest standards of fiscal responsibility, compliance, and ethical integrity.

Throughout my career—both within and outside SSC—I have consistently demonstrated accuracy, accountability, and a strong grasp of financial processes. As Assistant Manager at American Loans, I analyzed credit histories and evaluated risk, requiring sound judgment and precise data interpretation to ensure financial integrity. As Cashier and P-Card Administrator at Seminole State College, I managed student payments, scholarships, and campus deposits, ensuring proper documentation and accurate reconciliation of monthly statements.

In my current role as Payroll Clerk, I process payroll for approximately 200 employees, maintaining compliance with federal and state regulations, and consistently meeting deadlines. I also reconcile benefits, taxes, and other deductions while ensuring timely payments to vendors and agencies. In this capacity, I've successfully streamlined several payroll processes—making them more efficient and less prone to human error.

Additionally, I have over six years of experience working in SSC's Business Office, gaining familiarity with higher education financial processes and software systems including Jenzabar, PeopleSoft, Outlook, and Microsoft Office applications. I believe my integrity, attention to detail, and proven ability to manage complex financial responsibilities align well with the expectations of the Comptroller role.

Thank you for your time and consideration. I would be delighted to continue serving SSC in this new capacity and to discuss how my experience and skills align with the needs of this role.

Sincerely,

Amelia Hendrix

Amelia M. Hendrix

35107 EW 1300 Rd., Maud, OK 74854

Cell: (405) 747-5874

Email: a.hendrix@sscok.edu

Professional Summary

Detail-oriented and analytical finance professional with 6+ years of higher education business office experience, skilled in payroll processing, account reconciliation, and regulatory compliance. Experienced in PeopleSoft, Jenzabar, and Microsoft Office, with a proven ability to streamline processes, reduce errors, and maintain confidentiality. Known for strong ethical integrity and collaborative problem-solving.

Skills / Competencies

- Payroll Processing & Account Reconciliation
- Regulatory Compliance & Financial Reporting
- PeopleSoft & Jenzabar Proficiency
- Microsoft Office Suite (Excel, Word, PowerPoint, Outlook)
- Process Improvement & Error Reduction
- Confidentiality & Ethical Integrity

Employment History

Seminole State College – Seminole, OK

Payroll Clerk | May 2023 – Present

- Process monthly payroll for ~200 employees ensuring accuracy, compliance, and timely disbursement of wages and benefits.
- Verify employee timecards and Personnel Action Requests (PARs) for accuracy.
- Enter and maintain employee information, salary adjustments, and benefit updates in Jenzabar.
- Audit payroll and benefits withholdings, including health, dental, life insurance, and garnishments.
- Reconcile payroll tax withholdings and remit payments to state and federal agencies; prepare quarterly and annual filings.
- Maintain organized and confidential payroll files.
- Process and balance monthly leave for all full-time employees.
- Streamlined payroll processes to improve efficiency and reduce errors.
- Collaborate with HR, VPFGE, Comptroller, Auditors, and OMES to ensure compliance.
- Support year-end activities including W-2 preparation and updating benefit elections.

- Provide professional and timely responses to payroll inquiries while maintaining confidentiality.

Cashier – Business Office | May 2014 – Feb 2018

- Processed student payments, scholarships, and deposits; maintained accuracy and confidentiality.
- Administered P-Card purchases; reconciled monthly statements and documentation.
- Maintained tracking spreadsheets for parking permits, tickets, and delinquent accounts.
- Served on the Student Success Committee.

American Loans – Shawnee, OK & Stillwater, OK

Assistant Manager | Apr 2010 – May 2014

- Processed loan applications.
- Monitored, collected, and balanced customer accounts.
- Managed daily deposits, cash register, accounts payable, and payroll calculations.
- Processed returned checks and managed delinquent accounts with collection agencies.
- Prepared and filed legal documents such as wage garnishment requests; appeared in court on behalf of the company to support collection and compliance actions.

Education

University of Oklahoma – Norman, OK

Bachelor of Arts in Lifespan Care Administration | Dec 2022

Seminole State College – Seminole, OK

Associate of Science in Business | Dec 2013

Professional References

Rejeanna Tidmore
Seminole, OK 74868
(580) 513-5067

Katie Bales
Morrison, OK 73061
(405) 880-9971

Heidi Simpson
Stillwater, OK
(405) 747-6826

Thomas Lenard

Arkoma, OK 74901

lenardfamily55_9sk@indeedemail.com

+1 479 462 6720

Professional Summary

To find a career that helps move closer to family.

Willing to relocate to: Shawnee, OK - Ada, OK - Seminole, OK

Authorized to work in the US for any employer

Work Experience

Doordash Driver

DoorDash-Fort Smith, AR

November 2023 to Present

Junior High Social Studies Teacher & Archery Coach

Arkoma Public Schools

August 2021 to Present

918-875-3353

Taught 6th and 7th Grade Geography and 8th Grade U.S.

History. Also taught High School Outdoor Education and I was the High School and Junior High Archery Coach.

Pastor

Corinth Missionary Baptist Church-Ozark, AR

August 2012 to Present

|

479-438-0826

Leading church services and teaching Sunday School.

Chief of Police

Arkoma Police Department-Arkoma, OK

June 2004 to July 2021

Chief Duties:

Personnel: Interviewing, recommend hiring and firing, writing personnel warnings reports, dealing with complaints from and about, scheduling, training and certifications, general oversight of all employees, clearing up questions and concerns. If any shift is uncovered, I have to fill in and work it, whether it be patrol or dispatch.

Equipment: overseeing vehicle maintenance- tires, oil change, general issues. Getting them to the proper place and time for appointments, emergency equipment in the cars: lights, sirens, radar, etc. Body and car camera system- downloading to computer, reviewing, making certain the needed videos get to the District Attorney and use for city court. Uniforms- issuing uniforms and approving other clothing to be worn, including vests, badges, patches, shirts and pants. Computers- dispatch has two computers, officer and my computers, two printers, copier, intoxilyzer, and network. Flashlights, drug test kits, other miscellaneous equipment.

Paperwork: Jail logs, (including billing Pocola for housing inmates), reviewing bills, vehicle impound sheets, daily dispatch logs, clean up orders, extra patrol request, citations, warrants, Domestic Violence victims paperwork, accident and criminal reports, grant writing

Court: working with judge and court clerk for payment arraignments, community service,

Evidence: storing and maintaining evidence for municipal and district court, transporting to state lab, presenting to courts

Jail/Inmates: blankets, food, ensuring we are up to state code, deciding on who to transport to LeFlore County detention Center

Patrolman Duties: (Chief of Police also has these duties on top of all the above)

Patrol the streets of Arkoma preventing and looking out for crime, work vehicle accidents, respond to criminal activities and fill out report(s), investigating crime, working traffic and writing citations, enforcing criminal and traffic laws on state and municipal level, community outreach, supporting other agencies (sheriff, highway patrol, DHS, water and street department of Arkoma, etc.), respond to fire calls, and some EMS calls.

District Attorney Office Investigator

Oklahoma District 16 Attorney-Poteau, OK

June 2002 to June 2004

Investigate crimes with the Drug Task Force and Bogus check Departments. Generate reports to reflect those investigations.

Education

Criminal Justice (Bachelors of Social Science)

Northeastern University of Oklahoma-Tahlequah, OK

May 2000 to May 2000

Music (Associate of Arts)

Eastern Oklahoma State College-Wilburton, OK

May 1994 to May 1994

Bachelor's degree

Skills

- Crisis intervention
- Typing
- Computer skills
- Lead chaplain experience
- Processing cash transactions
- Equal Employment Opportunity (EEO)
- Curriculum development
- Report Writing (10+ years)
- Written communication
- Team leadership
- Working as a clergyperson - Clergyperson experience (11-15 years)
- First aid

- Childcare
- Delivery driver experience
- Family counseling
- Training & Development
- Mobile devices
- Word processing
- End-of-life care
- Lesson planning
- Fundraising (10+ years)
- Supervising experience
- Time management
- Executive administrative support
- Pastoral visits
- Computer operation
- Filing
- Adult education
- Administrative experience
- Security
- Microsoft Excel
- Quality control
- Employment law
- Writing Skills
- Customer service
- Management (10+ years)
- Sports coaching
- Leadership Experience
- Data management
- Productivity software
- Working with 6th graders
- Grief counseling
- Hospital visits
- Grant Writing
- Newsletters (communication methods)
- Employment & labor law
- Adobe Acrobat
- Teaching
- Higher education teaching
- Human resources
- Premarital counseling
- Interviewing

- Community outreach
- Outdoor work
- Microsoft Word
- Microsoft Office
- Basic life support
- Record keeping
- Tribal law & regulations
- Recruiting
- Teamwork
- Experience with children
- Microsoft Outlook
- Event Planning
- Criminal defense law
- Classroom management
- Individual counseling
- Computer literacy

Languages

- English

Certifications and Licenses

Ordained Pastor

Present

1. years as Pastor

Driver's License

September 2029

Oklahoma Class D

Hazardous Waste Operations & Emergency Response Training

Teaching Certification

Council Law Enforcement Education and Training

Certified Law Enforcement Officer

Oklahoma Department of Education Certification

History, Government, geography, drivers education

INTEROFFICE MEMORANDUM

TO: LANA REYNOLDS, PRESIDENT

FROM: MELANIE RINEHART, VPFGE

SUBJECT: RFP #202512-01 SSC EXTERNAL AUDIT SERVICES

DATE: 01/08/2026

Seminole State College is required by Title 70, Section 390 of the Oklahoma State statutes to obtain a new external auditor every five (5) years. The FY2025 audit was our fifth year with Hinkle & Company PC. The SSC purchasing policy requires a formal Request For Process (RFP) process to facilitate the selection.

This RFP was posted on the SSC website and published in two local newspapers with the required submission deadline. The RFP was emailed directly to two local firms and two national firms.

There were 3 bids received associated with RPF #202512-01. Based on the needs of the college and SSC Educational Foundation, we recommend that Seminole State College select the following bid:

Finley & Cook, PLLC for \$335,750 maximum cost for 5 years

This amount is the cost of the college audit plus 50% of the cost of the Foundation audit which is covered by SSC. You will find a comparison of the bids on the next page and the full bid package for the recommended bid attached.

Sincerely,



Melanie Rinehart
Vice President of Finance, Grants and Enrollment

College Audit Comparison

	FY2026			FY2027			FY2028			FY2029			FY2030		
	Cost	Hours	Per Hour												
Finley & Cook	\$54,000.00	400	\$135.00	\$56,000.00	400	\$140.00	\$58,000.00	400	\$145.00	\$60,000.00	400	\$150.00	\$62,000.00	400	\$155.00
Arledge & Assoc	\$48,500.00	500	\$ 97.00	\$51,100.00	450	\$113.56	\$53,900.00	400	\$134.75	\$56,800.00	400	\$142.00	\$59,900.00	400	\$ 149.75

*Thomas & Company CPA PA bid did not follow the requirements of the RFP and therefore was not scored or considered.

College	5 Year Total	
	Cost	Hours
Finley & Cook	\$290,000.00	2000
Arledge & Assoc	\$270,200.00	2150

Foundation Audit Comparison

	FY2026			FY2027			FY2028			FY2029			FY2030		
	Cost	Hours	Per Hour												
Finley & Cook	\$17,000.00	126	\$134.92	\$17,650.00	126	\$140.08	\$18,300.00	126	\$145.24	\$18,950.00	126	\$150.40	\$19,600.00	126	\$ 155.56
Arledge & Assoc	\$29,500.00	300	\$ 98.33	\$31,000.00	275	\$112.73	\$32,600.00	250	\$130.40	\$34,300.00	250	\$137.20	\$36,100.00	250	\$ 144.40

*Thomas & Company CPA PA bid did not follow the requirements of the RFP and therefore was not scored or considered.

Foundation	5 Year Total	
	Cost	Hours
Finley & Cook	\$ 91,500.00	630
Arledge & Assoc	\$163,500.00	1325

Grand Total				
	College Cost	50% of Foundation Cost	Total	
Finley & Cook	\$ 290,000.00	\$ 45,750.00	\$335,750.00	
Arledge	\$ 270,200.00	\$ 81,750.00	\$ 351,950.00	
			\$ (16,200.00)	Difference

Seminole State College and Seminole State College Educational Foundation

Seminole, Oklahoma

Proposal for Audit Services

January 5, 2026

Submitted by:
Finley & Cook, PLLC
Certified Public Accountants
1421 E. 45th St.
Shawnee, OK 74804

Contact Person:
Chance Allison, Partner
405-878-7368
callison@finley-cook.com

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

TABLE OF CONTENTS

<u>Description</u>	<u>Section</u>	<u>Page</u>
Transmittal Letter	I	1
Scope of the Audit	II	3
Client References.....	III	4
Background of Finley & Cook and Peer Review Report.....	IV	5
Resumés of Key Engagement Personnel	V	8
Proposed Time Schedule	VI	12
Costs and Audit Pricing Proposals	VII	15
Statement of Price (Attachment A)	VIII	16
Required Signature	IX	17
Non-Collusion Affidavit for Competitive Bid (Attachment B).....	X	18

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section I

TRANSMITTAL LETTER



Chance Allison, CPA Partner 405-878-7368
405-323-4224
callison@finley-cook.com
Finley-Cook.com
Finley & Cook, PLLC
1421 East 45th Street
Shawnee, OK 74804

January 5, 2026

Mrs. Melanie Rinehart
Vice President of Finance, Grants and Enrollment
Seminole State College
2701 Boren Blvd.
P.O. Box 351
Seminole, OK 74818-0351

Dear Mrs. Rinehart:

Finley & Cook, PLLC ("Finley & Cook") is pleased to submit this proposal to provide external audit services for Seminole State College (the "College") and Seminole State College Educational Foundation (the "Foundation"). Specific information concerning Finley & Cook, our qualifications for performing audit services, the estimate of costs, and other information are presented in the proposal.

We believe that Finley & Cook can best serve as your independent Certified Public Accountants for the following reasons:

- Our approach is thorough and logical. We will plan and organize the engagement to meet the requirements set forth by the College, by the Foundation, by the Uniform Guidance, and by generally accepted accounting principles for institutions of higher education and nonprofit organizations. We will use a comprehensive system to deliver the required services efficiently.
- Our firm has considerable experience in auditing governmental entities and higher education institutions. Finley & Cook has served numerous governmental and educational clients and their associated foundations as auditors and consultants.

The following are higher education clients which we currently serve or have previously served within the last 5 years:

Oklahoma State Regents for Higher Education
Oklahoma City Community College and Foundation
Redlands Community College and Foundation
Northern Oklahoma College
East Central University Foundation

Mrs. Melanie Rinehart
Vice President of Finance, Grants and Enrollment
Seminole State College
January 5, 2026
Page -2-

- Proposed fees. The following table is a summary of our proposed fees for the year ending June 30, 2026, and the four subsequent years. The proposed fees are inclusive of all travel and out-of-pocket costs. Our estimated hours to complete the engagements are detailed in the Statement of Price section of this proposal.

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
College	\$ <u>54,000</u>	<u>56,000</u>	<u>58,000</u>	<u>60,000</u>	<u>62,000</u>
Foundation	\$ <u>17,000</u>	<u>17,650</u>	<u>18,300</u>	<u>18,950</u>	<u>19,600</u>

- Our engagement team is well-qualified. The partner, manager, and senior staff assigned to this engagement have professional experience in audits of colleges and universities and their related foundations, along with state and federal programs, and in conducting audits in accordance with the Uniform Guidance. All our audit and assurance personnel receive ongoing continuing professional education, including training required by *Government Auditing Standards*.
- We are committed to a quality product. We perform quality work and are justifiably proud of our record of service to our clients. We are most interested in establishing a continuing professional relationship with the College and the Foundation and are committed to successful engagements. We are committed to completing all the engagements by the deadlines specified in the request for proposal for the current year and all subsequent years.

We appreciate this opportunity to present our qualifications, capabilities, and the approach we would take to serve your needs. We believe the quality of the personnel involved, our approach, and the organization of our efforts are all of vital importance in providing you with outstanding professional services.

We will be happy to discuss any questions you may have regarding our proposal or any other matter related to this engagement.

Sincerely,



Chance Allison
Partner

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section II

SCOPE OF THE AUDIT

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

SCOPE OF THE AUDIT

Finley & Cook is independent with respect to the College and the Foundation, as defined by professional standards.

Finley & Cook and its professional personnel assigned to the engagements are properly licensed to practice in the state of Oklahoma. Finley & Cook is registered with the Oklahoma Accountancy Board to perform audits of governmental entities per Title 74, Oklahoma Statutes, Section 212A.B.

The audits of the College and the Foundation will be conducted in accordance with Generally Accepted Auditing Standards, and for the College will also be conducted in accordance with *Government Auditing Standards* and the Uniform Guidance requirements.

All information provided to Finley & Cook by the College or the Foundation as part of our audits, including data and analyses, will be kept confidential and will not be released to any party without the express written consent of the Board of Regents.

All requirements of the request for proposal will be met. We have thoroughly read the request for proposal and will comply with its terms, provisions, and timeframes.

All procedures will be performed by Finley & Cook personnel.

We are committed to meeting the required completion dates for the 2026 audits and all subsequent audits. We are also committed to meeting the required filing deadline for the Foundation's Form 990.

Finley & Cook and its employees have not been subject to any law enforcement or regulatory investigations or actions during the past 10 years.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section III

CLIENT REFERENCES

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

CLIENT REFERENCES

The following are client references of Finley & Cook's audit experience involving colleges and universities:

College	Contact	Telephone
Oklahoma State Regents for Higher Education Oklahoma City, Oklahoma	Ms. Mei-Lin Yang Associate Vice Chancellor and Comptroller	405-225-9425
Oklahoma City Community College ⁽²⁾ Oklahoma City, Oklahoma	Dr. Vita Pickrum Senior Vice President for Institutional Advancement and External Affairs and Executive Director of the Foundation	405-422-1265
Redlands Community College ⁽¹⁾ El Reno, Oklahoma	Mr. Jon Fields Executive Vice President	405-682-1611
Northern Oklahoma College ⁽³⁾ Tonkawa, Oklahoma	Ms. Anita Simpson Vice President of Financial Affairs	580-628-6232
East Central University Foundation	Ms. Buffy Lovelis Chief Operating Officer	580-559-5655

⁽¹⁾ Currently performing the audits of both the College and the College's Foundation. We also prepare the Form 990 for the Foundation.

⁽²⁾ Audit of the College within the past 5 years and currently performing the audit of the Foundation. We also prepare the Form 990 for the Foundation.

⁽³⁾ Audit of both the College and the College's Foundation within the past 5 years. We also prepared the Form 990 for the Foundation.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section IV

**BACKGROUND OF FINLEY & COOK AND
PEER REVIEW REPORT**

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

BACKGROUND OF FINLEY & COOK AND PEER REVIEW REPORT

Background of Finley & Cook

Finley & Cook is a locally owned certified public accounting firm providing accounting, audit and assurance, management, consulting, and tax services for a variety of industries. We currently have a total of approximately 185 employees in various departments, as follows:

Classification	Total Office	Audit and Assurance
Partners	5	2
Managers/Supervisors	20	5
Seniors and Staff Accountants	125	16
IT Professionals	5	2
Clerical Staff	30	5
	<hr/> <u>185</u>	<hr/> <u>30</u>

We are in Shawnee, Oklahoma, and have been in existence for over 75 years. As such, we believe Finley & Cook to be very well established and capable of providing quality and timely service to the College and the Foundation. Finley & Cook is a member firm of the AICPA and a member in good standing with the Oklahoma Accountancy Board. Finley & Cook is also a member of the AICPA's Government Audit Quality Center, which provides us with access to various resources and training webinars specific to governmental audits. As a result of such association, we have a commitment to quality and professional service. Finley & Cook underwent a Quality Control Review during August 2025 and received a pass grading, a copy of which is on the following page.

Our audit and assurance personnel attend continuing professional education (CPE) courses on an ongoing basis, with the goal of a minimum of 40 hours of CPE annually. The CPE consists of a combination of conferences, webinars, and classroom training and is structured to ensure that our personnel meet the CPE requirements of all oversight agencies and *Government Auditing Standards*. The CPE is primarily sponsored by the OSCPA or the AICPA and covers a variety of subjects, including GASB and FASB accounting standards, *Government Auditing Standards*, and the requirements of the Uniform Guidance. We have personnel attend specific CPE relating to the auditing of the compliance requirements for the student financial aid program. This ongoing training allows our partners, managers, and seniors to be aware of new accounting and auditing standards and to provide guidance on how the new accounting and auditing standards will impact our clients' financial reporting.

The partner, manager, and senior who will be assigned to the audits of the College and the Foundation have completed the minimum CPE requirements for *Government Auditing Standards*.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

BACKGROUND OF FINLEY & COOK AND PEER REVIEW REPORT, CONTINUED

2025 Peer Review Report



Report on the Firm's System of Quality Control

September 23, 2025

To the Partners of
Finley & Cook, PLLC
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Finley & Cook, PLLC (the firm) in effect for the year ended March 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans; and audits performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

BACKGROUND OF FINLEY & COOK AND PEER REVIEW REPORT, CONTINUED

2025 Peer Review Report, Continued

To the Partners of
Finley & Cook, PLLC
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Finley & Cook, PLLC in effect for the year ended March 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Finley & Cook, PLLC has received a peer review rating of pass.

HBC CPAs & Advisors

HBC CPAs & Advisors
Oklahoma City, Oklahoma

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section V

RESUMÉS OF KEY ENGAGEMENT PERSONNEL

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

RESUMÉS OF KEY ENGAGEMENT PERSONNEL

Chance Allison

Firm Position: Partner and Certified Public Accountant. Mr. Allison began his career with the Firm in January 2008 and then rejoined the Firm in August 2021. Prior to rejoining the Firm, Mr. Allison served a local government entity as chief financial officer and chief executive officer for over 3 years.

Professional Activities: Member of the American Institute of Certified Public Accountants, the Oklahoma Society of Certified Public Accountants, and the Government Finance Officers Association.

Education: Bachelor of Professional Accountancy degree from Oklahoma Baptist University, Shawnee, Oklahoma.

CPA Certificate: Date of Certification: April 2015
State Certified: Oklahoma
Certificate No.: 17883

Continuing Education: Mr. Allison is in compliance with the continuing education requirements of the Firm and the AICPA's Employee Benefit Plan Audit Quality Center, *Government Auditing Standards*, and the Oklahoma Accountancy Board.

Client Experience: Mr. Allison has served as Partner on a variety of audit engagements, including audits of state and local governments, colleges and foundations, nonprofits, financial institutions, manufacturers, and employee benefit plans. Mr. Allison would serve as the Engagement Partner. The following are recent governmental and higher education clients served in Oklahoma:

- Oklahoma State Regents for Higher Education
- Oklahoma Department of Wildlife Conservation
- Oklahoma Department of Commerce
- Redlands Community College and Foundation
- Oklahoma City Community College Foundation
- East Central University Foundation

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

RESUMÉS OF KEY ENGAGEMENT PERSONNEL, CONTINUED

Timothy Barnes

Firm Position: Partner and Certified Public Accountant. Mr. Barnes joined the Firm in August 2008. Prior to joining the Firm, Mr. Barnes served in executive management financial positions for 8 years for entities in private industry and was an Audit Senior Manager with a national CPA firm (KPMG, LLP) for 10 years.

Professional Activities: Member of the American Institute of Certified Public Accountants, the Oklahoma Society of Certified Public Accountants, the Oklahoma Bankers Association, and the Oklahoma Independent Petroleum Association.

Education: Bachelor of Science degree in accounting from the University of Central Oklahoma, Edmond, Oklahoma.

CPA Certificate: Date of Certification: July 1991
State Certified: Oklahoma
Certificate No.: 11278

Continuing Education: Mr. Barnes is in compliance with the continuing education requirements of the Firm and the AICPA's Employee Benefit Plan Audit Quality Center, *Government Auditing Standards*, and the Oklahoma Accountancy Board.

Client Experience: Mr. Barnes has served as Partner on a variety of audit engagements, including audits of state and local governments, nonprofits, financial institutions, manufacturers, and employee retirement plans. Mr. Barnes would serve as the Second Review Partner for the audit of the College and the Foundation.

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

RESUMÉS OF KEY ENGAGEMENT PERSONNEL, CONTINUED

Qihua Zhang

Firm Position: Manager and Certified Public Accountant. Ms. Zhang has been with the Firm since 2005.

Professional Activities: Member of the American Institute of Certified Public Accountants and the Oklahoma Society of Certified Public Accountants

Education: Bachelor of Professional Accountancy from Oklahoma Baptist University, Shawnee, Oklahoma.

CPA Certificate: Date of Certification: October 20, 2006
State Certified: Oklahoma
Certificate No.: 16232

Continuing Education: Ms. Zhang is in compliance with the continuing education requirements of Finley & Cook, *Government Auditing Standards*, and the Oklahoma Accountancy Board.

Client Experience: Ms. Zhang has served as the manager for the following college and university clients:

- Northern Oklahoma College and Foundation
- Seminole State College and Foundation
- Redlands Community College and Foundation
- Oklahoma City Community College and Foundation
- University Center of Southern Oklahoma and Foundation
- East Central University Foundation
- University Center of Ponca City and Foundation
- University of Science and Arts of Oklahoma

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

RESUMÉS OF KEY ENGAGEMENT PERSONNEL, CONTINUED

Jonathan Gauss

Firm Position: Tax Partner and Certified Public Accountant. Mr. Gauss has been with the Finley & Cook since January 1992.

Professional Activities: Member of the American Institute of Certified Public Accountants and the Oklahoma Society of Certified Public Accountants.

Education: Bachelor of Science degree in Accounting from University of Central Oklahoma, Edmond, Oklahoma.

CPA Certificate: Date of Certification: January 1995
State Certified: Oklahoma
Certificate No.: 12904

Continuing Education: Mr. Gauss is in compliance with the continuing education requirements of Finley & Cook and the Oklahoma Accountancy Board.

Client Experience: Mr. Gauss serves as Partner for all of the tax preparation engagements of our nonprofit clients and has extensive experience in corporate and individual tax matters. Mr. Gauss will serve as the Partner for the preparation of the Foundation's 990.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section VI

PROPOSED TIME SCHEDULE

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

PROPOSED TIME SCHEDULE

The following is our proposed timeline for performing the audits of the College for the year ending June 30, 2026, and the Foundation for the year ending December 31, 2025. We would anticipate performing audits in future years in a similar manner.

The partner and the manager assigned to the engagements will have significant involvement in coordinating and planning the engagements, including scheduling, selection of audit samples, risk assessment, and development of the detailed audit procedures to be performed. The senior and staff assigned to the engagements will perform the detailed audit testwork for both the compliance and the financial statement audits. The partner and the manager will review the detailed work performed, the drafts of the financial statements, the compliance reports, and the communication letters, and will perform all final exit meetings.

Use of Technology: Finley & Cook utilizes ACL audit software to assist in selecting audit samples, testing general journal entries, and performing various data analyses and analytical procedures. We maintain our audit workpapers in an electronic format and utilize Caseware to maintain our workpapers and document the completion and review of audit procedures. We will utilize a secure portal for the engagements, which will allow the documents we request for our procedures to be uploaded by the College and Foundation's accounting and operations personnel. This provides us the option of performing selected audit procedures on a remote basis.

Finley & Cook will utilize available technology to minimize the amount of time we are required to be onsite for our testwork. We take this approach to minimize the impact that the audit process will have on the College's day-to-day operations.

Implementing New Accounting and Auditing Standards: As part of the planning process for our audits, we perform various steps to identify potential accounting and auditing issues that will impact the engagement. This includes completing a financial statement and footnote disclosure checklist that is updated annually for new accounting standards. We also are required to complete a minimum of 40 hours of continuing professional education on an annual basis, which includes courses over new accounting and auditing standards issued by GASB, FASB, and the AICPA. The partner, managers, and staff assigned to an audit participate in a planning meeting that covers a variety of topics, including any new accounting or auditing standards that will be implemented for the audit. We also discuss new accounting or auditing standards with key members of client management so that they are aware of the change and can provide any additional information needed to properly implement the new standards.

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

PROPOSED TIME SCHEDULE, CONTINUED

COLLEGE

Planning: As part of the initial audit year, we will perform our required review of the predecessor auditor's workpapers for the College. We will also prepare lists of reports/schedules needed for each audit, including a list specific to information requested for our interim fieldwork procedures. We will meet with management and provide these lists in May or June 2026 so that they can begin gathering the information as it is available. We will coordinate with management on the preparation of our audit confirmations and, if applicable, schedule a date on or around June 30 to perform any required inventory observation procedures.

Interim Fieldwork: We will coordinate with management the specific date, but our plan is to perform interim fieldwork at the College during June or July 2026. Our staffing of the interim fieldwork will consist of a senior and staff. Key procedures that will be performed during interim fieldwork will include: documenting internal control processes and procedures; meeting with management to discuss operations and to make standard audit inquiries; reviewing minutes; reviewing copies of grant agreements, debt agreements, construction contracts, and other significant agreements/contracts; performing detailed testing for compliance for major federal programs; and sample testing of vendor and payroll disbursements. We will communicate with management throughout interim fieldwork as any issues are noted and will perform a preliminary exit conference with management at the end of our interim fieldwork.

Final Fieldwork: We will begin our final fieldwork in August or September 2026, with our plan to perform approximately two to three weeks of final fieldwork split between onsite procedures at the College and procedures performed at our offices. Our staffing of the final fieldwork will consist of a senior and staff. Our procedures during final fieldwork will focus on testwork to support the account balances included in the financial statements and the footnotes and wrapping up any pending procedures remaining from our interim fieldwork. We will communicate with management throughout final fieldwork as any issues are noted.

Wrap-Up: We will perform wrap-up procedures at our offices after the completion of our final fieldwork. We will finish any pending items from our fieldwork procedures and will work with management on preparing final drafts of the financial statements, compliance reports, and required communication letters. In addition, we will communicate recommendations for strengthening operational efficiencies and internal controls. Our goal will be to have the final drafts of the audit deliverables ready for review by no later than October 2, 2026. We will meet with management and the Audit Committee (or equivalent committee) to review the final drafts prior to finalizing the audit. After the final drafts have been reviewed and approved, we will move forward with finalizing the audit, which will be done prior to the October 15, 2026, deadline. We will meet with the College's Board of Regents to review the results of our audit. We will also work with management to ensure the applicable final reports are submitted to the Federal Audit Clearinghouse and to the Department of Education.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

PROPOSED TIME SCHEDULE, CONTINUED

FOUNDATION

Planning: As part of the initial audit year, we will perform our required review of the predecessor auditor's workpapers for the Foundation. We will also prepare lists of reports/schedules needed for each audit and meet with management to provide these lists in February or March 2026 so that they can begin gathering the information as it is available. We will coordinate with management on the preparation of our audit confirmations.

Fieldwork and Wrap-Up: We will perform approximately two weeks of fieldwork beginning in April 2026, with the fieldwork split between onsite procedures at the Foundation and procedures performed at our offices. Our staffing of the fieldwork will consist of a senior and staff. Our procedures during fieldwork will include documenting internal control processes and procedures; meeting with management to discuss operations and to make standard audit inquiries; reviewing minutes; reviewing copies of significant agreements/contracts; sample testing of vendor and payroll disbursements; and reviewing reconciliations and other documentation to support the account balances included in the financial statements and the footnotes. We will communicate with management throughout fieldwork as any issues are noted. After completion of fieldwork, we will work with management on preparing final drafts of the financial statements, compliance reports, and required communication letters. Our goal will be to have the final drafts ready for review by no later than May 15, 2026. We will meet with management and the Audit Committee (or equivalent committee) to review the drafts prior to finalizing the audit. After the drafts have been reviewed and approved, we will finalize the audit and meet with the Foundation's Board of Directors to go over the audit results, with the audit to be finalized prior to the May 31, 2026, deadline. We will also provide necessary information to our Tax Department for completion of the Foundation's 990.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

**Section VII
COSTS AND AUDIT PRICING PROPOSALS**

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

PROPOSAL FOR AUDIT SERVICES

COSTS AND AUDIT PRICING PROPOSALS

We strive to achieve reasonable professional fees consistent with quality work. Our fees for professional services are based on the time spent on the engagement at hourly rates related to the levels of experience, training, and responsibilities of the individuals assigned. We believe that our rates are competitive and, therefore, a key factor is the efficiency with which work is performed and how time is spent. We believe the reasons set forth in the introduction of this proposal will result in maximum audit efficiency.

Our proposed fees and estimated hours for the audits of the College and the Foundation, which are inclusive of all travel and out-of-pocket costs, are detailed in the Statement of Price section of this proposal. Our standard hourly rates are as follows:

Position	Rate
Partner—	\$275 per hour
Manager—	\$185 per hour
Senior—	\$140 per hour
Staff—	\$100 per hour

Our proposed fees assume cooperation from the staff of the College and the Foundation, including assistance in the preparation of various reports and schedules needed for the audits and the preparation of the financial statements and footnotes.

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section VIII

**STATEMENT OF PRICE
(Attachment A)**

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

STATEMENT OF PRICE

Description	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		Total Five-Year Audit Proposal Costs
	Proposed Fee	Estimated Hours									
	Amounts	Hours									
Seminole State College											
General Purpose Financial Audit	\$ 37,125	275	\$ 38,500	275	\$ 39,875	275	\$ 41,250	275	\$ 42,625	275	\$ 199,375
Uniform Guidance:											
Student Financial Assistance Programs	16,200	120	16,800	120	17,400	120	18,000	120	18,600	120	87,000
Other Federal Programs	675	5	700	5	725	5	750	5	775	5	3,625
Total Seminole State College	\$ 54,000	400	\$ 56,000	400	\$ 58,000	400	\$ 60,000	400	\$ 62,000	400	\$ 290,000
Seminole State College Educational Foundation											
General Purpose Financial Audit	\$ 13,500	100	\$ 14,000	100	\$ 14,500	100	\$ 15,000	100	\$ 15,500	100	\$ 72,500
IRS Form 990 Preparation	3,500	26	3,650	26	3,800	26	3,950	26	4,100	26	19,000
Total Seminole State College Educational Foundation	\$ 17,000	126	\$ 17,650	126	\$ 18,300	126	\$ 18,950	126	\$ 19,600	126	\$ 91,500

Signed: Chance Allison

Chance Allison, Partner
Finley & Cook, PLLC

Date: January 5, 2026

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section IX

REQUIRED SIGNATURE

SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION

PROPOSAL FOR AUDIT SERVICES

REQUIRED SIGNATURE

The undersigned agrees that the response to this proposal is a legal and binding offer and the authority to make the offer is vested in the signer. Minor differences and informalities will be resolved by negotiation prior to acceptance of the offer.



Signature

January 5, 2026

Date

Chance Allison

Typed Name

Partner

Title

Finley & Cook, PLLC

Company

405-878-7368

Phone Number

**SEMINOLE STATE COLLEGE AND
SEMINOLE STATE COLLEGE EDUCATIONAL FOUNDATION**

Section X

**NON-COLLUSION AFFIDAVIT FOR COMPETITIVE BID
(Attachment B)**



CERTIFICATION FOR COMPETITIVE BID AND/OR CONTRACT (NON-COLLUSION CERTIFICATION)

Note: A certification shall be included with any competitive bid and/or contract exceeding \$25,000.00 submitted to the state for goods or services.

GENERAL INFORMATION

Agency name	Agency #
Supplier or bidder legal name Finley & Cook, PLLC	Solicitation # or purchase order #

Section 1 74 O.S. § 85.22

A. For purposes of any competitive bid or contract executed by the state for an acquisition in excess of the fair and reasonable acquisition threshold amount, I certify:

1. I am the duly authorized agent of the above-named supplier or bidder for the purpose of certifying the facts pertaining to the existence of collusion among and between bidders and suppliers and state officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in connection with the prospective acquisition.
2. I am fully aware of the facts and circumstances surrounding the acquisition or making of the bid to which this statement relates and have been personally and directly involved in the events leading to the acquisition or submission of such bid.
3. Neither the business entity that I represent in this certification nor anyone subject to the business entity's direction or control has been a party to:
 - a. Any collusion among bidders or suppliers in restraint of freedom of competition by agreement to bid or contract at a fixed price or to refrain from bidding or contracting.
 - b. Any collusion with any state official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract.
 - c. Any discussions between bidders or suppliers and any state official concerning exchange of money or other thing of value for special consideration in connection with the prospective contract.

B. I certify, if awarded the contract, whether competitively bid or not, neither the business entity I represent nor anyone subject to the business entity's direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of this state any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement relates.

Section 2 74 O.S. § 85.42

For the purpose of a contract for services, the supplier also certifies that no person who has been involved in any manner in the development of this contract while employed by the State of Oklahoma shall be employed by the supplier to fulfill any of the services provided for under said contract.

Section 3 74 O.S. § 582

For the purpose of a contract for goods or services, the supplier also certifies it is not currently engaged in a boycott of goods or services from Israel that constitutes an integral part of business conducted or sought to be conducted with the state.

Section 4 74 O.S. § 12005

For the purpose of a contract for goods or services, the supplier also certifies it is not currently engaged in a boycott of energy companies and will not boycott energy companies during the term of the contract.

Section 5 DEBARMENT, SUSPENSION OR OTHER RESPONSIBILITY MATTERS

For the purpose of a contract for goods or services, the supplier certifies any debarment, suspension, indictments, convictions, civil judgments and terminated public contracts have been disclosed to the state purchasing director.

Section 6 74 O.S. § 85.5

For the purposes of a contract for the physical performance of services, the supplier also certifies it is in compliance with the provisions of Section 1313 of Title 25 of the Oklahoma Statutes requiring all suppliers to register and participate in the Status Verification System to verify the work eligibility status of all new employees.

Section 7 21 O.S. § 1289.31

For the purpose of a contract for goods or services, the supplier also certifies it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate against a firearm entity or firearm trade association during the term of the contract.

Section 8 74.O.S. § 85.22C

List of all known business or familial relationships that currently exist or which existed within one year prior to the date on this form between any officer or director of the supplier and any officer or employee of the state agency listed on Page 1. State the names of persons with such relationships, their position within the organization, and the nature of such relationships.

1.

2.

3.

If no such relationships exist, check the box below:

There are no known business or familial relationships that currently exist or which existed within one year prior to the date on this form between any officer or director of the supplier and any officer or employee of the state agency stated above.

Section 9 74 O.S. § 85.42(B)

Pursuant to 74 O.S. § 85.42(B), the supplier certifies that no person involved in any manner in the development, approval or negotiation of the contract, including change orders, extensions, renewals or amendments, while employed by the State of Oklahoma shall be employed or given anything of value to fulfill any services provided under the contract, including change orders, extensions, renewals or amendments.

SIGNATURE

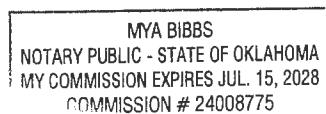
By signing below, the undersigned duly authorized agent for the above-named bidder or supplier acknowledges this certification statement is executed for the purposes of one of the following:

The competitive bid attached herewith and contract, if awarded to said supplier.

The contract attached herewith, which was not competitively bid and awarded by the agency pursuant to applicable Oklahoma Statutes.

I state under penalty of perjury under the laws of Oklahoma that the foregoing is true and correct.

Supplier authorized signature	Certified this date	
	January 5, 2026	
Name	Email	
Chance Allison	callison@finley-cook.com	
Title	Phone	Fax
Partner	405-878-7368	405-395-3300



Mya Bibbs