



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

November 17, 2022

Broken Arrow Public Schools  
Attn: Ms. Natalie Eneff  
701 S. Main Street  
Broken Arrow, OK 74012

Dear Ms. Eneff:

We have enclosed the legal representation letter. This form needs to be submitted to your attorney on your **School District**'s letterhead as a part of conducting the audit. Please call, if you have any questions.

Sincerely,

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 7, 2022

Rosenstein, Fist & Ringold  
525 S Main, Ste 700  
Tulsa, OK 74103

To Whom It May Concern:

Our auditors, Jenkins & Kemper, CPAs, P.C., are conducting an audit of our financial statements at November 7, 2022 and for the June 30, 2022 fiscal year then ended. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Broken Arrow School District, I-003, Tulsa County, in the form of legal consultation or representation.

**Pending or Threatened Litigation, Claims, and Assessments  
(excluding unasserted claims and assessments)**

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each matter should include:

1. the nature of the litigation;
2. the progress of the matter to date;
3. how management of is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
4. an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

**Unasserted Claims and Assessments**

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification 450, Contingencies.

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial

statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of FASB Accounting Standards Codification 450, Contingencies. Please specifically confirm to our auditors that our understanding is correct.

**Response**

Your response should include matters that existed as of November 7, 2022, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply. Please specifically identify the nature of, and reasons for, any limitations on your response. You may also be requested to provide updates to your written response at a later date. We appreciate your timely response to such requests. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of June 30, 2022 and for the fiscal year then ended.

**Other Matters**

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) on November 7, 2022.

Very truly yours,

Ms. Natalie Eneff  
Broken Arrow Public Schools