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May 19, 2026

To the Board of Trustees
The Oklahoma County Public Buildings Authority

To the Board of Trustees:

In planning and performing our audit of the financial statements of Oklahoma County Public Buildings Authority as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Oklahoma County Public Buildings Authority’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of Oklahoma County Public Buildings Authority’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected, and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management and the Trustees of Oklahoma County Public Buildings Authority and is not intended to be and should not be used by anyone other than these specified parties.



dwg, inc
David W. Gandall CFE, CPA

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