

# PENDING APPROVAL

Oklahoma County Public Buildings Authority  
320 Robert S. Kerr, Room 101  
Oklahoma City, OK 73102

December 22, 2009

dwg., Inc.  
1912 N. Drexel Blvd.  
Oklahoma City, OK 73107

We are providing this letter in connection with your audit of the financial statements of the Oklahoma County Public Buildings Authority, a component unit of Oklahoma County, as of and for the year ended June 30, 2009 for the purpose of expressing an opinion as to whether the component unit financial statements present fairly, in all material respects, the financial position of the Oklahoma County Public Buildings Authority and the results of its operations and its cash flows in conformity with generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the component unit financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of December 22, 2009, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles and include all properly classified funds of the component unit required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have made available to you all—
  - a. Financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Minutes of the meetings of the Oklahoma County Public Buildings Authority or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. There has been no—
  - a. Fraud involving management or employees who have significant roles in internal control.
  - b. Fraud involving others that could have a material effect on the financial statements.
6. The Oklahoma County Public Buildings Authority has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
7. The following, if any, have been properly recorded or disclosed in the financial statements:
  - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

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- b. Guarantees, whether written or oral, under which the Oklahoma County Public Buildings Authority is contingently liable.
  - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
8. We are responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.
9. There are no—
- a. Violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
  - d. Reservations or designation of fund equity.
10. The Oklahoma County Public Buildings Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as made known to you and disclosed in the notes to the financial statements.
11. The Oklahoma County Public Buildings Authority has complied with all aspects of contractual agreements that would have a material effect on the component unit financial statements in the event of noncompliance.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: \_\_\_\_\_ Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Signed: \_\_\_\_\_ Attest: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_