



The City of **OKLAHOMA CITY**

January 2, 2024

The Mayor and City Council:

The Office of the City Auditor has audited the accompanying Public Safety Sales Tax Report (Report), which is intended to reflect public safety sales tax revenues, expenditures and fund balances and results therefrom as included in the City's audited Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023.

Procedures performed during our audit included examining documents and schedules supporting expenditures of public safety sales tax funds; agreeing amounts reflected in the Report to the ACFR; analyzing public safety sales tax expenditures for compliance with the Journal Entry of Judgement (Journal Entry) filed on January 12, 1993, in Oklahoma County District Court and reviewing for fair presentation other information included in the Report.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). GAGAS requires that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the results of our audit, we believe that:

- The Report presents fairly, in all material respects, public safety sales tax revenues, expenditures and fund balances as included in the City's ACFR for the fiscal year ending June 30, 2023; and
- Public safety sales tax expenditures and results therefrom, complied, in all material respects, with limitations established in the Journal Entry during the fiscal year ending June 30, 2023.

Handwritten signature of Matt Weller in black ink.

Matt Weller
City Auditor

Handwritten signature of Lori Rice in black ink.

Lori Rice
Assistant City Auditor

Handwritten signature of Christy Barron in black ink.

Christy Barron
Audit Manager