

# FORVIS

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Ms. Lea Ann Jackson, Chief Operating Officer and  
Chief Financial Officer  
Oklahoma Bankers Association  
Oklahoma City, Oklahoma

We have performed the procedures enumerated below on the computation of the nondeductible portion of membership dues as of and for the year ended April 30, 2023. The management of the Oklahoma Bankers Association (the Association) is responsible for the computation of the nondeductible portion of membership dues and all financial statement elements, accounts, and other items.

The Association has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose as of and for the year ended April 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are described below:

- 1) We agreed the general ledger account balances for relevant income and expense accounts used in the calculation to the general ledger trial balance provided by management.
- 2) We recalculated the nondeductible portion of membership dues based on management's estimate of the time related to applicable personnel's involvement with lobbying activities. The Association estimated a percentage of 21.38 for the nondeductible portion of membership dues. Our recalculation resulted in a calculation of 21.38 percent. As you are aware, the Association is required to inform its members of this percentage as soon as possible as it will be pertinent to the preparation of their income tax returns.

We were engaged by the Association to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the computation of the nondeductible portion of membership dues. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Association and is not intended to be, and should not be, used by anyone other than these specified parties.

FORVIS,LLP

Oklahoma City, Oklahoma  
August 14, 2023