

**A RESOLUTION CREATING POLICIES AND PROCEDURES
FOR THE OFFICE OF THE CITY AUDITOR**

WHEREAS, Article V, Section 3, of the Charter of the City of Norman provides that the City Auditor shall be selected by the City Council; and

WHEREAS, the Office of the City Auditor is established within the City of Norman, and its duties delineated, by Article V, Section 3 of the City of Norman Charter; and

WHEREAS, Mayor and City Council adopt certain policies and procedures in the above regard by resolution as deemed necessary; and

WHEREAS, recognizing that development of the triennial audit plan is a comprehensive and on-going process and recognizing that many audits and special projects performed by the City Auditor span multiple fiscal years, it is reasonable to create the policy to require that an audit plan covering a three year period be submitted for review and approval by the Audit Committee and Mayor and Council.

WHEREAS, the City Auditor has developed and the Audit Committee has reviewed the attached policy and procedure which is incorporated herein and made a part hereof.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Norman that they do hereby adopt and direct the City Auditor to implement the attached Policies and Procedures for the Office of the City Auditor.

ADOPTED by the Council and **SIGNED** by the Mayor of The City of Norman the ___ day of May 2024.

Mayor

ATTEST:

City Clerk

APPROVED as to form and legality this ___ day of May.

City Attorney

**THE CITY OF NORMAN
OFFICE OF THE CITY AUDITOR
POLICIES AND PROCEDURES
CREATED AS OF MAY 15, 2024**

1. The City Auditor represents The City of Norman, as constituted by the duly elected Mayor and Council under the City Charter, and shall discharge his or her responsibilities accordingly. Answers to formal requests shall be addressed to the Mayor and Council jointly.

2. The City Auditor shall advise the Mayor and Council of any existing or potential personal or external impairments to his or her independence in all matters relating to the performance of his or her responsibilities as the City Auditor.

3. The City Auditor shall receive: a) copies of the financial statements and reports of The City of Norman and all its divisions and departments; b) copies of all audit reports and letters to management regarding internal controls; and c) consultants reports on matters affecting the operations of The City.

4. The City Auditor shall have full and complete access to any and all of The City's and its divisions' and departments' records, physical properties and personnel relevant to audit functions, as set out in the laws of the State of Oklahoma and the Charter and Ordinances of The City of Norman.

5. Potentially sensitive audit findings and disagreements with management shall be immediately addressed with the Audit Committee or the Council.

6. Management's responses to audit findings or recommendations of the City Auditor shall be submitted to the City Auditor in writing on a timely basis. Responses shall indicate what actions have been and/or will be taken in regard to specific findings and recommendations in the internal audit report, with additional comments as deemed appropriate by management.

7. The City Auditor shall determine whether appropriate action has been taken on reported audit findings and shall report the status to Mayor and Council.

8. The operations of the Office of the City Auditor shall be conducted in accordance with generally accepted government auditing standards and related internal auditing standards insofar as they be compatible with Oklahoma law and the Charter and Ordinances of The City of Norman.

9. Request for internal audit services from the Council, City Manager or Department Heads shall be written or confirmed in writing with the City Auditor. Requests shall define the scope and timing of services requested.

10. The City Auditor shall submit an audit plan once every three years covering a three year period for review and approval by the Audit Committee and Council. The audit plan may be amended as follows:

- a. If the City Auditor determines that there is serious concern regarding fraud, abuse, or illegality, or that the scope of an audit in progress should be expanded as the result of any findings, the City Auditor is authorized to amend the audit plan as appropriate. The City Auditor shall notify the Audit Committee and the Mayor and Council of the amendment.
- b. The audit plan may otherwise be amended following notification to and opportunity for comment by the Audit Committee and the Mayor and Council. Such amendments may be initiated by the Mayor and Council, Audit Committee, or the City Auditor.

11. Period progress reports reflecting the status of performance under approved audit plan shall be presented to the Audit Committee and provided to Mayor and Council.