



CITY OF NORMAN, OK STAFF REPORT

MEETING DATE: 04/22/2025

REQUESTER: Shaakira Calnick, Internal Auditor

PRESENTER: Shaakira Calnick, Internal Auditor

ITEM TITLE: CONSIDERATION OF ADOPTION, REJECTION, AMENDMENT, AND/OR POSTPONEMENT OF RESOLUTION R-2425-118: A RESOLUTION OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, ESTABLISHING AN INTERNAL AUDIT CHARTER TO FORMALIZE A WRITTEN AGREEMENT BETWEEN THE CITY COUNCIL AND THE FINANCE COMMITTEE REGARDING THE PURPOSE, AUTHORITY, AND RESPONSIBILITIES OF THE OFFICE OF THE CITY AUDITOR.

BACKGROUND:

The Internal Audit Charter is an internal formal document that defines the Office of the City Auditor's purpose, authority, and responsibility. The Internal Audit Charter establishes the Office of the City Auditor's position within the City; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the Internal Audit Charter resides with the City Council.

DISCUSSION:

The formal Internal Audit Charter is critical in managing the Office of the City Auditor. The Internal Audit Charter provides a recognized statement for review and acceptance by management and for approval, as documented in the minutes, by City Council. It also facilitates a periodic assessment of the adequacy of the Office of the City Auditor's purpose, authority, and responsibility, which establishes the role of the Office of the City Auditor within the City of Norman. If a question should arise, the Internal Audit Charter provides a formal, written agreement with City Council, and the Finance Committee, about how the City of Norman's Office of the City Auditor will be managed.

Fiscal Impact:

There are no anticipated significant fiscal impacts associated with adopting internal audit charter. The resolution will primarily require administrative efforts to implement.

RECOMMENDATION:

The adoption of Resolution R-2425-118 for the Internal Charter is essential to the effective operation of the Office of the City Auditor. It is recommended that the City Council approve this resolution to ensure a structured, transparent, and accountable internal auditing function within the City.