



CITY OF NORMAN, OK CITY COUNCIL CONFERENCE MEETING

Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069

Tuesday, September 10, 2024 at 5:30 PM

MINUTES

The City Council of the City of Norman, Cleveland County, State of Oklahoma, met in Conference in the Executive Conference Room in the Municipal Building, on Tuesday, September 10, 2024 at 5:30 PM, and notice of the agenda of the meeting was posted at the Norman Municipal Building at 201 West Gray and on the City website at least 24 hours prior to the beginning of the meeting.

CALL TO ORDER

PRESENT

Mayor Larry Heikkila

Councilmember Ward 1 Austin Ball

Councilmember Ward 2 Matthew Peacock

Councilmember Ward 3 Bree Montoya

Councilmember Ward 5 Michael Nash

Councilmember Ward 7 Stephen Holman

Councilmember Ward 8 Scott Dixon

ABSENT

Councilmember Ward 4 Helen Grant

AGENDA ITEMS

1. DISCUSSION REGARDING THE INTERNAL AUDIT CHARTER AND POLICIES.

Ms. Shaakira Calnick, Internal Auditor, presented the status of the Internal Audit Charter and the planned Triennial Audit Plan. She outlined the purpose, scope, and focus areas for FY2025–2027, including financial integrity, operational efficiency, and regulatory compliance. She emphasized the importance of adhering to professional standards (IIA IPPF, GAGAS updates effective Jan/Dec 2025) and maintaining independence. Ms. Calnick reviewed planned engagements: P-Card usage, overtime/workforce audits, and departmental risk assessments.

Councilmember Dixon asked whether proposed Charter adjustments to limit Council-directed audit topics would reduce auditor impartiality. Ms. Calnick responded that such limitations risk impairing independence and reporting must be direct and unfiltered.

Mr. Darrel Pyle, City Manager, inquired about the process and frequency for updating the Charter. Ms. Calnick confirmed annual reviews and modifications as needed in response to evolving standards or City dynamics.

Mr. Rick Knighton, City Attorney, requested clarification on communication pathways between the auditor and Council/Manager in the event of identified impairments or findings. Ms. Calnick

Item 1, continued:

noted that any impairment, conflict, or risk findings will be promptly reported to Council, Finance Committee, and the City Manager.

Mayor Heikkila suggested formalizing an independent Audit Committee with at-large citizen experts to bolster transparency. Ms. Calnick acknowledged the recommendation and confirmed that such a committee aligns with best practices and remains under consideration.

Ms. Calnick's presentation highlighted a structured, risk and standards based audit program with clear communication protocols and a strong emphasis on auditor independence. Council will review the presentation and present it as on consent item at the first City Council meeting on October 8, 2025.

ADJOURNMENT

Mayor Heikkila adjourned the meeting at 5:50 p.m.

ATTEST:

City Clerk

Mayor