



CITY OF NORMAN, OK STAFF REPORT

MEETING DATE: 11/12/2024

REQUESTER: Shaakira Calnick

PRESENTER: Shaakira Calnick, City Auditor

ITEM TITLE: CONSIDERATION OF ADOPTION, APPROVAL, ACCEPTANCE, REJECTION, AMENDMENT, AND/OR POSTPONEMENT OF A RESOLUTION R-2425-67: A RESOLUTION OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, CREATING POLICIES AND PROCEDURES FOR THE OFFICE OF THE CITY AUDITOR: A RECOGNIZED STATEMENT OF THE PURPOSE, AUTHORITY, AND RESPONSIBILITY OF INTERNAL AUDIT.

BACKGROUND:

The Office of the City Auditor was established to ensure transparency, accountability, and efficiency in City operations. However, to fulfill its mandate effectively, there is a need to establish formal policies and procedures that govern the office's responsibilities, operational standards, and reporting practices.

DISCUSSION:

The purpose of this resolution is to:

- Codify policies and procedures to guide the Office of the City Auditor.
- Define the scope of authority, roles, and responsibilities.
- Establish protocols for conducting audits, handling findings, and reporting results to the City Council.
- Ensure independence, integrity, and consistency in all audit activities.

Key Components of the Proposed Policies and Procedures

A. Scope and Authority

- Outlines the scope of the auditor's authority, including access to records, personnel, and any necessary documentation.
- Defines the auditor's role in identifying and mitigating risks, providing recommendations, and enhancing operational efficiency.

B. Audit Standards

- Establishes adherence to professional auditing standards (e.g., Government Auditing Standards).

- Requires audits to be conducted with professionalism, objectivity, and impartiality.
- C. Independence and Ethics**
 - Ensures the independence of the City Auditor and staff from City administration.
 - Enforces ethical standards and guidelines for all audit-related activities.
- D. Audit Planning and Execution**
 - Sets procedures for the development of an annual audit plan, approved by the City Council.
 - Details the steps in executing audits, from preliminary review to final reporting.
- E. Reporting Requirements**
 - Outlines reporting protocols to present findings, recommendations, and progress updates to the City Council.
 - Specifies procedures for follow-up on audit findings to ensure corrective actions are taken.
- F. Public Transparency and Accountability**
 - Establishes guidelines for public disclosures of audit reports to maintain transparency.
 - Develops mechanisms for public feedback and community engagement in audit processes.
- G. Compliance and Continuous Improvement**
 - Sets a framework for monitoring compliance with audit recommendations.
 - Establishes a feedback loop for continuous improvement of policies and procedures.

Expected Benefits

- **Enhanced Accountability:** Provides a structured approach to accountability in City departments.
- **Increased Efficiency:** Promotes operational improvements across City functions.
- **Risk Mitigation:** Identifies and mitigates risks that could affect City operations.
- **Public Trust:** Strengthens public trust by promoting transparency and ethical governance.

Fiscal Impact

There are no anticipated significant fiscal impacts associated with adopting these policies and procedures. The resolution will primarily require administrative efforts to implement.

CONCLUSION AND RECOMMENDATION:

The adoption of these policies and procedures 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 auditing function within the City.