



CITY OF NORMAN, OK
CITY COUNCIL FINANCE COMMITTEE MEETING
Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069
Thursday, March 20, 2025 at 4:00 PM

MINUTES

The City Council Finance Committee of the City of Norman, Cleveland County, State of Oklahoma, met in Regular Session in the Executive Conference Room in the Municipal Building, on Thursday, March 20, 2025 at 4:00 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 3 Bree Montoya
Councilmember Ward 4 Helen Grant
Councilmember Ward 6 Joshua Hinkle

OTHERS

Councilmember Ward 5 Michael Nash
Councilmember Ward 8 Scott Dixon
Brenda Hall, City Clerk
Major Brent Barbour, NPD
Clint Mercer, Chief Accountant
Dannielle Risenhoover, Admin. Tech IV
Kim Coffman, Budget Manager
Jacob Huckabaa, Budget Technician
Jason Murphy, Stormwater Program Manager
Lisa Krieg, CDBG Grants Manager
Shaakira Calnick, Internal Auditor
Shannon Stevenson, Asst. City Manager

Mayor Heikkila called the meeting to order at approximately 4:00 PM.

AGENDA ITEMS

1. DISCUSSION REGARDING THE FYE 2025-2026 CITY OF NORMAN BUDGET - NORMAN ECONOMIC DEVELOPMENT COALITION FUNDING.

Lawrence McKinney with Norman Economic Development Coalition was unavailable to speak on this agenda item due to another meeting obligation. This item was moved to the next City Council Finance Committee Meeting.

2. CONTINUED DISCUSSION REGARDING THE INTERNAL AUDIT CHARTER AND/OR POLICIES.

Internal City Auditor Shaakira Calnick presented her internal audit strategy to the City Council Finance Committee. She included her vision, mission, goals, objectives, and expected outcomes in her presentation. Calnick stated that to execute cost effective triennial audits, she would prioritize audits based on risk scores using management and Council feedback. She plans to provide "consultations related to new (procedure) implementations and audit reviews for areas of the least risk".

Calnick states that she can perform six audits in a three-year period. "If I were to look or compare our internal audit function to OKC which is a city of 600,000 plus, they have, I think, a staff of seven. I would hope for a staff of three by the end of fiscal year 30," Calnick said.

It is expected that, in the next six to eight months, a Citywide fraud training program will be disseminated. Calnick would also like to implement live dashboards that allow City Council Members to track public spending, emergency response efficiency, and policy effectiveness.

Calnick stated, "Because we are a public sector internal audit function, we are required to have an external assessment every three years from the date of your first engagement. My first engagement was March 2024; so, March 2027 is the deadline for that external validation or external assessment. How that happens is another organization comes in and basically grades our internal function and says what we need, what we're doing right and what we may need to be doing better." Calnick continued, "I put a 'QA' leading to external validation because it costs more to have them come in and perform a full assessment rather than me assessing myself with Council's feedback." Calnick states that the external assessor can then grade her self-assessment, "hopefully" saving the City money.

Councilmember Dixon asked if Calnick could audit Hotel-Motel Tax as well as marijuana dispensaries and Councilmember Grant asked if Calnick could audit Norman Regional Hospital. Calnick replied, "No problem. Thank you. I'll add that to the list and we will reconvene on Tuesday when I bring the final draft to you for the audit plan."

Calnick asked the Committee if there were any changes to the Internal Audit Charter before she presents it to Council on March 25th. The Committee did not suggest any changes.

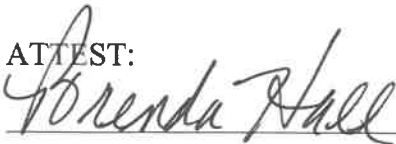
3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

Kim Coffman gave the report. "We're just below 1%, year-to-date, on Sales Tax and we're trying to take that into consideration for the Fiscal Year 26 budget that we're working on right now," Coffman said. Coffman compared the City of Norman's budget status to Oklahoma City's. "They are kind of also being proactive, in the way that we are, because they're having their staff do a 4.5% decrease to next year's budget. That's kind of the same exercise we're working on right now as well," Coffman said. "They're projecting a 2.5% increase but they're cutting operating costs back 4% in the General Fund."

ADJOURNMENT

Mayor Heikkila adjourned the meeting at approximately 4:45 PM.

ATTEST:



City Clerk



Mayor