



CITY OF NORMAN, OK CITY COUNCIL CONFERENCE

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

Tuesday, March 25, 2025 at 5:30 PM

MINUTES

The City Council Conference of the City of Norman, Cleveland County, State of Oklahoma, met in Regular Session in the Executive Conference Room in the Municipal Building, on Tuesday, March 25, 2025 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 Michael Peacock
Councilmember Ward 3 Bree Montoya
Councilmember Ward 4 Helen Grant
Councilmember Ward 5 Michael Nash
Councilmember Ward 6 Joshua Hinkle
Councilmember Ward 7 Stephen Holman

AGENDA ITEMS

1. PRESENTATION AND DISCUSSION OF THE TRI-ANNUAL AUDIT PLAN.

Ms. Shaakira Calnick, City Auditor, presented the final draft of the Triennial Audit Plan for fiscal years 2025 through 2027. She outlined the process and methodology used to develop the plan:

- Risk Assessment Development: All programs, functions, and policies were identified and evaluated.

- Total Identified: 235
- Auditable: 133

Control Self-Assessments were distributed to management to collect information regarding departmental internal controls, based on global internal audit standards.

Risk Assessment Workshops & Meetings were conducted with each department with full cooperation and input.

Item 1, continued:

Risk Criteria Considered:

- Appropriateness and comprehensiveness of documented policies
- Employee awareness and adherence to policies
- Effectiveness of preventive, detective, and corrective controls
- Segregation of duties (especially in departments with limited staff)
- Automation and manual process dependencies
- Business continuity, disaster recovery, and succession planning

Key Concern: Several programs currently lack formal policies, including the City's credit card program, which involves 50+ cards. Ms. Calnick expressed a goal to implement a policy by FY 2027.

The Audit Universe includes Finance, City Management and Council, City Clerk, Human Resources, Information Systems, Planning & Development, Municipal Court, Legal, Parks and Recreation, Utilities, Fire, and Police. Each department's functions were identified and categorized as high, moderate, or low risk.

Top 10 Focus Areas (FY 2025–2027):

- 8 high-risk areas identified for FY 2025 (capped at 6 audits this year)
- 40 moderate-risk areas scheduled for FY 2026
- 85 low-risk areas scheduled for FY 2027

Departmental Risk Breakdown (Highlights):

- Finance: 3 high, 5 moderate, 2 low
- Human Resources: 3 high, 6 moderate, 2 low
- Citywide: 1 high, 3 moderate, 1 low
- Police: 7 low
- Fire: 1 moderate, 11 low
- Parks & Recreation: 2 moderate, 6 low
- Utilities: 1 high, 8 moderate, 19 low

Audit Projects & Resource Allocation

Total Available Hours: 5,592

Project Allocations:

- Citywide Credit Card Usage Audit – 3,520 hrs.
- Citywide Credit Card Process Audit – included above
- Timekeeping Operations Audit – 480 hrs.
- Payroll Process Audit – 480 hrs.
- Overtime Usage Audit – 6 months (focus on Police, Fire, Parks)
- HR Policy Compliance Audit – 4 months
- Unscheduled Audits/Investigations – 800 hrs.

Item 1, continued:

- Risk Assessment & Audit Plan Development – 600 hrs.
- Committees & Advisory Services – 400 hrs.
- Fraud Training Program – 272 hrs.

Councilmember Grant asked how much is allotted for overtime. Response: Police and Fire are each allotted \$100,000. However, actual overtime expenditures exceeded allocations significantly:

- Police: exceeded by \$897,000 in FY22, \$1.5M in FY23, \$1.4M in FY24
- Parks overtime typically linked to events, storm preparation, and cleanup.

Councilmember Peacock asked if audits would be conducted concurrently or sequentially. Response (Ms. Calnick): One at a time.

Next Steps for the Office of City Auditor:

- Preliminary Overtime Audit Update – Fieldwork Phase (TBA)
- Internal Audit Strategy – March 20, 2025
- Internal Audit Charter – April 12, 2025
- Internal Audit Policies & Procedures Manual – Ongoing
- Implementation of Case Management Software – Ongoing (IT Approved)
- Development of Citywide Fraud Training Program
- Development of QAIP Program

Council received the presentation and expressed intent to move the Triennial Audit Plan forward for inclusion on the April 8, 2025, agenda along with the City Audit Charter.

ADJOURNMENT

The Meeting was Adjourned at 5:52 p.m.

ATTEST:


City Clerk, Deputy



Mayor