CITY COUNCIL STUDY SESSION

MUNICIPAL BUILDING CONFERENCE ROOM
201 WEST GRAY, NORMAN, OK

OCTOBER 30, 2018

5:30 P.M.

1. **DISCUSSION REGARDING CLEVELAND AREA RAPID TRANSIT (CART) PROGRAM FUNDING.**

2. **DISCUSSION REGARDING POSSIBLE CHARTER AMENDMENTS TO HAVE THE CITY ATTORNEY AND INTERNAL AUDITOR POSITIONS REPORT DIRECTLY TO CITY COUNCIL**

ITEM 1

office memorandum

DATE: October 25, 2018

TO: Honorable Mayor and Councilmembers

FROM: Kathryn Walker, Assistant City Attorney
Shawn O'Leary, Director of Public Works

RE: Long term planning for bus services

History of CART

In 1978, the City contracted with the Central Oklahoma Transportation and Parking Authority (COTPA) for a 6 bus three radial route transportation system. In exchange for COTPA providing the bus system, Norman provided a downtown terminal on Santa Fe between Main and Gray for bus transfers, a one bay maintenance facility, an outdoor site where buses could be stored overnight, an information clerk, and a subsidy equal to 50% of the deficit, if any, for the operation of the system. The share of the deficit was split between the City and Urban Mass Transportation Administration, with the City's share not to exceed $70,308. The contract expired on June 30, 1979 and was not renewed due to poor ridership.

In September 1980, OU started the Campus Area Rapid Transit (CART) System with 2 trolley replica buses, 5 school buses, and 1 handicapped van. This system was totally funded by the University originally with 1/3 from student general fees, and 2/3 from parking fee revenue in hopes that if successful, owners of residential and commercial complexes and the City would be encouraged to participate. A 5 year plan (1984-1989) prepared by OU stated that the transit service was designed to serve the University population and also the greatest portion of potential patrons in the general population.

In September 1985, OU requested federal funding to subsidize CART. The City adopted Resolution No. R-8384-42 so that CART could be expanded to serve non-University related citizens and to qualify for Federal Urban Mass Transit Administration financial support. This was done with the understanding that the City would provide non-direct financial support for the system through the planning, development, and construction of transportation improvements using local, state, and federal funds. The resolution was adopted on May 15, 1984 and included an expression of the City's desire to be a formal participant on the University CART Committee in planning and development of future CART system expansion. The name was eventually changed from Campus Area Rapid Transit to Cleveland Area Rapid Transit. CART now transports more than 1 million passengers annually on the fixed-route bus system. CART buses run seven Norman "city" routes and up to six University of Oklahoma "campus" routes on weekdays and most Saturdays, as well a commuter route, the "Sooner Express", to Oklahoma

City Monday through Friday. CART also operates CARTaccess, a paratransit service, for the elderly, disabled and those unable to ride the fixed-route system.

The City began participating financially in CART in Fiscal Year 2004-2005 (FYE 2005) with an $180,000 contribution. Since then contributions have grown almost every year, usually in conjunction with additional service offerings. In the FYE 19 budget, the City budgeted a $635,500 contribution to CART in addition to $45,500 in bus passes for low income passengers using General Fund and CDBG monies. The contract for the current fiscal year was approved on October 23, 2018.

OU representatives recently expressed a desire to begin a conversation about the long term bus operations in Norman, noting that the new administration would like to transition non-campus bus services to another operator by the end of the fiscal year. CART's ridership data, collected primarily through survey results, demonstrates that OU Campus Shuttles, including the Apartment Loop, the Lloyd Noble Shuttle, the Research Route, Campus Connection, Campus Loop and Late Night Flex, are primarily used by OU passengers, whereas the CARTaccess and Fixed-Route Bus Services off campus are primarily used by non-OU passengers.

Comprehensive Transportation Plan

City Council adopted the first Comprehensive Transportation Plan for the City of Norman on May 13, 2014. Development of the plan was driven by five guiding principles, including one focused on mobility. The goal of these principles was to provide efficient and effective mobility options to our residents and visitors by providing multi-modal transportation options and management of existing and anticipated future needs. A Transit Subcommittee was appointed during development of the Plan and included a representative from CART.

The Transit Subcommittee identified three major deficiencies of our existing bus system: the limited Saturday and evening bus service; the absence of night-time and Sunday service; and the need for an overall increase in bus service frequency. The Committee recognized that transit funding would be the most limiting factor constraining transit service expansion. The Transit Subcommittee suggested multiple potential new funding strategies, including a time-limited sales tax, property tax, development fees, increased student fees, a possible fare increase, and/or value capture-based financing. Alternately, the subcommittee suggested that a fare-free transit system be considered for the City of Norman to attract additional ridership.

Ultimately, the adopted Comprehensive Transportation Plan included eight recommendations specifically dealing with transit service. They were:

1. Extend the CART Transit System Service Hours on Five Key Routes
2. Add Sunday CART Transit System Service
3. Enhance the CARTaccess Service Hours to Match Fixed Route Service

4. Maintain CART Service Frequency on Lindsey East and West Routes Year Round
5. Add a New Downtown/Campus Corner Circulator Route
6. Pilot Project to Reconfigure Main Street Route and Supporting Routes to Create Initial Grid Network
7. Reconfigure and Add Routes to Create Grid Network
8. Add New Bus Routes to Target Key Corridors and to Expand the Serviced Area

Transit Funding

The Federal Transit Administration ("FTA") provides significant federal funding each year to support transit activities in Norman. Because OU, through its CART system, is the public transportation provider in Norman, it is the direct recipient of Federal Transit Administration funds for public transit. With these funds come certain obligations, including a local funding match and the provision of certain transit services. FTA funds for the CART system are provided under the urbanized area grants (49 U.S.C.A. §5307) due to Norman's population.

Approaches to Transit Operations in Other Cities

Staff researched transit operations in other college towns to determine what partnership, if any, existed between the University and the City to provide bus services to the students and permanent residents. In most of the cities surveyed, City-wide transit service is provided by the City. There are, however, notable exceptions. Attachment A provides a summary of these findings.

Oklahoma State University operates its transit system without any contributions from the City of Stillwater. Because of Stillwater's population, the federal funding they receive comes with different requirements because it is in a class of funding for rural areas. They provide fixed routes and disability access services are provided only within a prescribed distance of the fixed routes (similar to CART Access Zone 1) and not across the entire city. There is no weekend bus service. Texas A&M provides a robust bus service in College Station; however, they do so without federal funds, meaning the more expensive services, like on-demand paratransit service, are not required to be provided. Instead, a County transit district receives the federal funds and provides paratransit service.

Other cities, like Edmond and Lawton, contract with a third party provider. In Lawton, the City leases building and related facilities to the City Transit Trust Authority, who then contracts with a third party provider, RATP Dev North America (formerly McDonald Transit and Associates), a transit provider in more than 37 cities across North America. The third party provider purchases the capital equipment and the City Transit Trust Authority pays the provider pursuant to approval of a contract and annual budget. Edmond similarly contracts with RATP Dev North America to operate its Citylink bus system.

Summary

There are a number of issues associated with transitioning a public transit system from one provider to another. These include identifying capital that will be transferred to a new provider and any associated costs, identifying additional operational and/or capital funding needs, determining whether to provide the service in-house or select a third party provider, etc. It is Staff's feeling that this would best be explored by a consultant specializing in transit operations selected by a stakeholder group that includes ACOG, FTA, CART and City representatives. Staff will be available at the Study Session on October 30, 2018 to further discuss these issues and receive feedback. Staff is also working with ACOG and FTA/ODOT to have representatives available for any questions Council may have.

Reviewed by: Mary Rupp, Interim City Manager
Jeff Bryant, City Attorney

Attachment A
Transit Services in College Towns

City	College	Transit System	Services	Ownership	Links
Stillwater, OK	Okla. State Univ.	OSU-Stillwater Community Transit ("the Bus")	fixed routes The Ramp (paratransit) Reduced services during breaks No weekend service On & off campus	Oklahoma State University	www.transit.okstate.edu
Lubbock, TX	Texas Tech Univ.	Citibus	fixed route CitiAccess (paratransit) special services NiteRide CitiKids & Summer Citubus U Passes (students)	City of Lubbock	www.citibus.com https://ci.lubbock.tx.us/departments/311-citizens-request/faqs/citibus
College Station, TX	Texas A&M Univ.	Texas A&M University Transit	On & Off Campus Paratransit Night/Weekend	Texas A&M Univ.	http://transport.tamu.edu/Transit.aspx
		Brazos Transit District (Brazos County)	fixed routes ADA Paratransit Service Demand & Response	We are a Political Subdivision of the **State of Texas** (East) covering 13,000 sq mls	http://www.btd.org/ https://www.cstx.gov/index.aspx?page=2967
Denton, TX	Univ. of N TX	Denton County Transportation Authority	Bus services On & Off Campus Train services	Denton County	https://www.dcta.net/ http://transportation.unt.edu/ https://www.cityofdenton.com/en-us/residents/getting-around/transit-system
		SPAN Transit	Outside DCTA area service	Denton County	http://www.span-transit.org/
Waco, TX	Baylor Univ.	Waco Transit System	fixed route On & Off Campus Downtown Trolley	City of Waco	http://www.waco-texas.com/transit/ https://www.baylor.edu/dps/index.php?id=869807
		McLennan County Rural Transportation	Rural	McLennan County	https://co.mclennan.tx.us/595/McLennan-County-Rural-Transit-District
Fayetteville, AR	Univ. of Arkansas	Ozark Regional Transit		Washington County	https://www.fayetteville-ar.gov/3230/Built-Environment https://www.ozark.org/
		Razorback Transit	On & Off Campus	Funded by Fed Transit Admin Grants, U of A Student Transport Fees, the U of A Admin & the City of Fayetteville	https://parking.uark.edu/transit-services/faq.php
Lawrence, KS	Univ. of Kansas	Lawrence Transit System		City of Lawrence	http://www.lawrencetransit.org/
		KU on Wheels	On Campus (students)	partnership between City of Lawrence and KU on Wheels (Univ. of KS)	http://www.kuonwheels.ku.edu/
Columbia, MO	Univ. of Missouri	Go CoMo	fixed routes para-transit tiger line (students & public) high schools	City of Columbia	www.CoMo.gov/PublicWorks/

ITEM 2

office memorandum

DATE: October 18, 2018

TO: Mary Rupp, City Manager

THROUGH: Jeff Bryant, City Attorney

RE: Charter Revisions: Municipal Auditor; City Attorney

BACKGROUND: Please find attached information from Oklahoma City regarding their Municipal Auditor position and their Municipal Counselor position. Both of these positions, like their City Manager, serve at the pleasure of the City Council. Norman's City Council discussed the Municipal Auditor position during last year's budget process. Because Norman's Charter is clear that the only administrator hired by the City Council is the City Manager, Council opted to fund a Municipal Auditor position that was to be hired by the City Manager, but through job description and job assignment was to report to the City Council. I have attached the job description that was prepared by the Human Resources Department. The intent was to seek to fill this position mid-year.

In additional I have attached additional materials from the City of Oklahoma City to provide a better understanding of how their Municipal Auditor position functions. Article II, Section 16 of the OkC Charter provides "The Council shall select a City Manager, City Auditor, Municipal Counselor, and Municipal Judges . . ." There is language in the OkC Municipal Code in Chapter 2, Article III, Division 5 that outlines City Auditor duties and responsibilities, as well as a Severance pay section should Council opt to involuntarily terminate the person from the position. I have also included an OkC Resolution passed in 1996 which amended and adopted Policies and Procedures for the City Auditor, and an OkC Audit Committee Charter document. Finally, included is the Association of Local Government Auditors (ALGA) publication providing Model Legislation Guidelines for Local Government Auditors. That publication was provided by the OkC Auditor's office.

Regarding the OkC Municipal Counselor position, in addition to the Article II, Section 16 of the Charter authorizing Council to make this hire, I have included Article II, Section 7 of the OkC Charter which also describes duties. In addition, there is language in the OkC Municipal Code in Chapter 2, Article III, Division 7 applicable to the Municipal Counselor similar to the City Auditor provisions.

You have asked for an outline of the process if Council desired to move forward with Charter changes regarding these two positions.

DISCUSSION: Changes to the City Charter must be accomplished by a majority vote of citizens at a properly called election for that purpose. Norman City Charter Article XVII. Section 9, approved by the voters in 2016 calls the Council to consider appointing a Charter Review Committee for the purpose of reviewing the Charter every 10 years starting no late than 2024. Section 12 provides for

amendment through the initiative petition process, or by Council proposal to submit to the voters no later than 60 days before the election. To assist Council in this discussion, I have also included draft Charter Amendment language for the Municipal Auditor position and the City Attorney position. Also included are a draft Ordinance for amendment of the Charter, a draft Ordinance to call the election for that purpose, and a Proclamation that would be sent to the County Election Board if that is Council's desire.

It is unlikely a deadline for a spring election could be met if Council desires to utilize a Citizen Charter Review Committee. That process has included selection of committee members, committee organization and then meetings to discuss, deliberate and formulate recommendations. The last Charter Review Committee that was asked to address substantive changes met in 2012. The Charter Review Commission ("CRC") was established with the adoption of Resolution No. R-1112-109 in February 2012. Thirteen (13) Commission members were appointed in late 2012 after Amendment No. 1 to Resolution No. R-1112-109 was adopted by Council. Members include: Jane Abraham, Bob Thompson, Richard Stawicki, Kenneth McBride, Kevin Pipes, Thad Balkman, Barry Roberts, Doug Cubberley, Harold Heiple, Trey Bates, Hal Ezzell, Carol Dillingham, and Samantha Kahoe. The Resolution established the CRC to conduct a targeted review of the Norman City Charter and report its recommendations to City Council. The CRC met eleven times between December 2012 and January 2014. Three public hearings were held and two updates were provided to City Council. On June 17, 2014, City Council voted affirmatively to approve seven of the eight recommendations made by the CRC. The citizen election on those recommendations was held on March 1, 2016.

Less substantive Charter changes have been processed to voter election without a Charter Review Committee when modifications to the City's election articles needed to be brought in line with Statutory Amendments applicable to City elections if the City desired to continue having the Cleveland County Election Board conduct city-wide elections.

If Council decided to move forward more quickly, then the same election notification deadlines the Council has been discussing for the Transportation Bonds, Storm water Bonds, and Storm water utility would be applicable here.

RECOMMENDATION: Staff has provided information from OkC regarding its Municipal Auditor and Municipal Counselor positions. Draft language modifications were patterned from what the Norman voters approved for the City Manager position in 2016. Ordinances and a Proclamation have also been drafted in case Council desires to move quickly and forego a Citizen Charter Review Committee. If Council desires more information to be gathered we will try to accommodate such requests.

cc: Brenda Hall, City Clerk
Anthony Francisco, Finance Director
Gala Hicks, Director of Human Resources

Attachments: OkC Charter Art II §16 – Selection of City Manager and Other Officers
OkC Charter Art IV §7 – Duties of Municipal Counselor
OkC Code, Chapter 2, Art. III, Division 7 – Municipal Counselor
OkC Code, Chapter 2, Art. III, Division 5 – City Auditor
OkC Resolution 100.01 – Policies & Procedures for City Auditor
OkC Audit Committee Charter
ALGA Model Legislation Guidelines for Local Government Auditors
Norman Class Specification for Internal Auditor
Norman Charter Art. III §1 City Manager appointment
Norman Charter Art. IV.A City Auditor (draft addition)
Norman Charter Art. VII – City Attorney (draft amendments)
Ordinance amending Charter (draft)
Ordinance calling special election (draft)
Proclamation of Special Election

OkC – Charter Article II, Section 16. - Selection of City Manager and Other Officers.

The Council shall select a City Manager, City Auditor, Municipal Counselor, and Municipal Judges, and whenever a vacancy shall occur in any of these offices, the Council shall select some qualified person to fill such vacancy. Such officers shall be selected without regard to their political affiliation. Their salaries shall be fixed or changed by a two-thirds roll call vote of the entire Council-elect. They shall serve during the pleasure of the Council and the Council shall not bind the City by any term contract with any officer or employee. Provided however, the Municipal Judges shall serve for a term of two years, expiring on a date fixed by ordinance, and until their successors are appointed and qualified, unless sooner removed by the vote of a majority of all members of the Council, for such cause as is provided by the laws of the State for the removal of public officers. In the event that the Manager shall for any reason be incapable of performing the duties of his office or a vacancy occurs, the Council shall immediately, upon receiving notice of such inability, select a Manager pro tem, who shall perform all of the duties imposed upon the Manager by this Charter, or by ordinance, until the Manager shall return to duty, or a new Manager be selected.

(Charter, 2-8-27; am. 4-2-57, am. 3-16-71)

OkC – Charter IV, Article Section 7. - Duties of the Municipal Counselor.

The Municipal Counselor shall conduct all actions and proceedings wherein the City shall be party plaintiff or defendant, or otherwise a party in interest. He shall be legal advisor to the Mayor, Council, City Manager, and heads of departments in relation to their duties, and shall perform such other duties not inconsistent herewith as may be required of him.

(Charter, 2-8-27; am. 4-2-57)

OKLAHOMA CITY MUNICIPAL CODE, 2010
CHAPTER 2, ADMINISTRATION
Article III DIVISION 7. - MUNICIPAL COUNSELOR[8]

§ 2-201. - Legal Department.

The Legal Department of the City shall be the office of Municipal Counselor.

(Code 1970, § 2-18; Code 1980, § 2-136)

§ 2-202. - Status.

The office of the Municipal Counselor shall be a part of the Division of Public Affairs.

(Code 1970, §§ 2-6, 2-20; Code 1980, § 2-137)

Charter reference— Division of Public Affairs, Art. IV, §§ 5, 6.

§ 2-203. - Mayor and Council's authority over Municipal Counselor.

The Municipal Counselor, his assistants and his staff shall not be answerable to the City Manager but shall represent the Mayor and Council in the areas of responsibility referred to in this division and deal directly with all department heads and courts as required in the performance of the duties of the Municipal Counselor and his office.

(Code 1970, § 2-20; Code 1980, § 2-138)

Charter reference— Power of Mayor and Council over Division of Public Affairs, Art. IV, §§ 5, 6.

§ 2-204. - Personnel administration.

Nothing in this division shall be construed as exempting the personnel of the Municipal Counselor's Office from routine personnel administration.

(Code 1970, § 2-20; Code 1980, § 2-139)

§ 2-205. - Severance pay for the Municipal Counselor.

In the event the service of a Municipal Counselor is involuntarily terminated by Council action, for reasons other than gross misconduct or willful neglect in the performance of the duties of the office, the Municipal Counselor may elect to receive severance pay equal to one month of salary for each year, or part of a year, served as an employee of The City of Oklahoma City in partial payment for services rendered as Municipal Counselor. The Municipal Counselor shall receive a minimum of six months severance pay, but no more than 12 months of severance pay, if the Municipal Counselor elects to receive severance pay under this section. This severance pay shall be in addition to termination pay for unused vacation and sick leave, as provided in the personnel policies for The City of Oklahoma City. In the event service of a Municipal Counselor is terminated because of death or disability, the pay beneficiary of the Municipal Counselor may make the elections set forth in this section.

Acceptance of severance pay under this section shall void any other agreements regarding severance pay, or separation pay, provided in a salary agreement with The City of Oklahoma City. Acceptance of severance pay under this section shall not void the right to receive other benefits, upon separation of employment, provided for in a salary agreement with the Municipal Counselor, or provided in the personnel policies for The City of Oklahoma City.

(Ord. No. 21475, § 3, 4-25-00; Ord. No. 21585, § 3, 10-31-00)

OKLAHOMA CITY MUNICIPAL CODE, 2010
CHAPTER 2, ADMINISTRATION
Article III DIVISION 5. - CITY AUDITOR[7]

§ 2-141. - Auditing Department.

The office of City Auditor as established by the City Charter is confirmed and established as the Auditing Department.

(Code 1970, § 2-13; Code 1980, § 2-106)

§ 2-142. - Status.

The Auditing Department and the City Auditor shall be a part of the Division of Public Affairs.

(Code 1970, § 2-6; Code 1980, § 2-107)

Charter reference— Division of Public Affairs, Art. IV, §§ 5, 6.

§ 2-143. - Functional control, etc.

The City Auditor, his assistants and his staff shall not be responsible to the City Manager but shall represent the Mayor and Council in the areas of responsibility enumerated in this division and deal directly with all departments, department heads, concessionaires, contractors and others similarly situated.

(Code 1970, § 2-16; Code 1980, § 2-108)

Charter reference— Power of Mayor and Council over Division of Public Affairs, Art. IV, §§ 4, 5.

§ 2-144. - Personnel administration.

Nothing in this division shall be construed so as to exempt the personnel of the City Auditor's Office from routine personnel administration.

(Code 1970, § 2-16; Code 1980, § 2-109)

§ 2-145. - Functions.

The duties and responsibilities of the City Auditor, in addition to any others prescribed by the City Charter, shall be to determine whether the management (a) has established adequate internal and management controls and (b) has effectively carried out and complied with procedures and practices established as integral components of internal and management controls to ensure that:

(1)

City operations are being conducted efficiently and effectively, in a manner consistent with the intended objectives of the governing body and in compliance with applicable laws and regulations; and

(2) resources, including funds, contractual rights, property and personnel, are adequately safeguarded; and

(3) financial and management records and reports disclose fairly, accurately and completely all information that is required by law, that is necessary to assess the City's financial position and that is necessary to understand and evaluate the results of operations.

The City Auditor shall carry out the duties and responsibilities as noted above in accordance with government auditing standards insofar as said standards are compatible with Oklahoma law, and shall report the results to the Mayor and Council along with any discrepancies, deficiencies or irregularities and any recommendations for improvement.

The enumeration of specific duties in this division shall not be construed to relieve the City Auditor from performing any other or further duty which is, or may be, imposed by law.

(Code 1970, §§ 2-15, 2-17; Code 1980, § 2-110; Ord. No. 20215, § 1, 8-23-94)

§ 2-146. - Severance pay for the City Auditor.

In the event the service of a City Auditor is involuntarily terminated by Council action, for reasons other than gross misconduct or willful neglect in the performance of the duties of the office, the City Auditor may elect to receive severance pay equal to one month of salary for each year, or part of a year, served as an employee of The City of Oklahoma City in partial payment for services rendered as City Auditor. The City Auditor shall receive a minimum of six months severance pay, but no more than 12 months of severance pay, if the City Auditor elects to receive severance pay under this section. This severance pay shall be in addition to termination pay for unused vacation and sick leave, as provided in the personnel policies for The City of Oklahoma City. In the event service of a City Auditor is terminated because of death or disability, the pay beneficiary of the City Auditor may make the elections set forth in this section.

Acceptance of severance pay under this section shall void any other agreements regarding severance pay, or separation pay, provided in a salary agreement with The City of Oklahoma City. Acceptance of severance pay under this section shall not void the right to receive other benefits, upon separation of employment, provided for in a salary agreement with the City Auditor, or provided in the personnel policies for The City of Oklahoma City.

(Ord. No. 21475, § 2, 4-25-00; Ord. No. 21585, § 2, 10-31-00)

§§ 2-147—2-170. - Reserved.

A RESOLUTION AMENDING POLICIES AND PROCEDURES FOR THE OFFICE OF THE CITY AUDITOR

WHEREAS, Article II, Section 16, of the Charter of the City of Oklahoma City provides that the City Auditor shall be selected by the City Council; and

WHEREAS, the Office of the City Auditor is established within the Division of Public Affairs, and its duties delineated, by Sections 2-141 through 2-145 of the Oklahoma City Municipal Code; and

WHEREAS, the Mayor and Council adopted and subsequently amended certain policies and procedures providing policy and direction in the above regard by resolution; and

WHEREAS, it is reasonable to provide additional policy and direction requiring the notification of Mayor and Council regarding any existing or potential impairments to the independence of the City Auditor in performing his or her duties; and

WHEREAS, the City Auditor has developed and the Audit Committee has reviewed the attached additional policy and procedure which is incorporated herein and made a part hereof.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of The City of Oklahoma City that they do hereby adopt and direct the City Auditor to implement the Amended Policies and Procedures for the Office of the City Auditor as attached.

ADOPTED by the Council and **SIGNED** by the Mayor of The City of Oklahoma City this 18 day of June, 1996.

Mayor

ATTEST:

City Clerk

APPROVED as to form and legality this 13th day of June, 1996.

Assistant Municipal Counselor

THE CITY OF OKLAHOMA CITY
OFFICE OF THE CITY AUDITOR
POLICIES AND PROCEDURES
AMENDED AS OF JUNE 18, 1996

1. The City Auditor represents The City of Oklahoma City, as constituted by the duly elected Mayor and Council under the City Charter, and shall discharge his or her responsibilities accordingly. Answers to formal requests shall be addressed to the Mayor and Council jointly.

2. The City Auditor shall advise the Mayor and Council of any existing or potential personal or external impairments to his or her independence in all matters relating to the performance of his or her responsibilities as the City Auditor.

3. The City Auditor shall receive: a) copies of the financial statements and reports of The City of Oklahoma City and all its divisions and departments; b) copies of all audit reports and letters to management regarding internal controls; and c) consultants' reports on matters affecting the operations of The City.

4. The City Auditor shall have full and complete access to any and all of The City's and its divisions' or departments' records, physical properties and personnel relevant to audit functions, as set out in the laws of the State of Oklahoma and the Charter and Ordinances of The City of Oklahoma City.

5. Potentially sensitive audit findings and disagreements with management shall be immediately addressed with the Audit Committee of the Council.

6. Management's responses to audit findings or recommendations of the City Auditor shall be submitted to the City Auditor in writing on a timely basis. Responses shall indicate what actions have been and/or will be taken in regard to specific findings and recommendations in the internal audit report, with additional comments as deemed appropriate by management.

7. The City Auditor shall determine whether appropriate action has been taken on reported audit findings and shall report the status to Mayor and Council.

8. The operations of the Office of the City Auditor shall be conducted in accordance with generally accepted government auditing standards and related internal auditing standards insofar as they may be compatible with Oklahoma law and the Charter and Ordinances of The City of Oklahoma City.

9. Requests for internal audit services from the Council, City Manager or Department Heads shall be written or confirmed in writing with the City Auditor. Requests shall define the scope and timing of services requested.

10. The City Auditor shall be responsible for submitting an audit plan annually for review and approval by Mayor and Council. The audit plan may be amended as follows:

a. If the City Auditor determines that there is serious concern regarding fraud, abuse, or illegality, or that the scope of an audit in progress should be expanded as the result of any findings, the City Auditor is authorized to amend the audit plan as appropriate. The City Auditor shall notify the Audit Committee and the Mayor and Council of the amendment.

b. The annual audit plan may otherwise be amended during the year, following notification to and opportunity for comment by the Audit Committee and the Mayor and Council. Such amendments may be initiated by the Mayor and Council, Audit Committee, or the City Auditor.

11. Periodic progress reports reflecting the status of performance under the approved audit plan shall be presented to the Audit Committee and provided to Mayor and Council.

The City of Oklahoma City
Audit Committee Charter

GENERAL
This document sets forth the purpose, structure and responsibilities of the Audit Committee.

PURPOSE
The Committee will review matters relating to auditing and internal control. The Committee will promote cooperation among auditors and management, preserve the independence of the auditing function and ensure that appropriate action is taken on audit findings.

STRUCTURE
The Committee will consist of the Mayor and at least two members of the City Council to be appointed by the Mayor. The Mayor will serve as the Committee's chairman.

Committee members will be independent of day-to-day management of City operations and possess the necessary expertise to perform their review function effectively.

The Committee will meet as necessary and document meetings with agendas and minutes as provided by open meetings and records acts.

RESPONSIBILITIES
General responsibilities include reviewing and discussing significant matters relating to the internal control structure and compliance with laws, regulations and ethics, and referring to City Council any item requiring action.

Specific responsibilities relating to the Office of the City Auditor include, but are not limited to the following:

- Provide for communications between the Office of the City Auditor and the City Council to ensure independence, organizational status, access to all pertinent documents and information, and that appropriate action is taken on findings and recommendations.
- Review policies and procedures of the Office of the City Auditor.
- Review Audit Plan, operating, budget, performance goals and accomplishments.
- Review audit results and corrective action taken by management.
- Recommend appointment or removal of the City Auditor.
- Administer performance evaluation process for the City Auditor.
- Review results of quality assurance reviews.

Specific responsibilities relating to external auditors include, but are not limited to the following:

- Review auditor opinions, audit results communicated in management letters and corrective action taken by management.
- Provide for communications between the external auditors and the City Council to discuss pertinent matters including whether there were any restrictions on the scope of the work performed.
- Review request for proposal and selection process for external audit services.

ALGA Association of Local Government Auditors

Model Legislation Guidelines for Local Government Auditors

Fourth Edition, 2014

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ALGA's Mission

ALGA is a professional organization committed to supporting and improving local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics.

ALGA Member Services

449 Lewis Hargett Circle
Suite 290
Lexington, KY 40503

(859) 276-0686

www.algaonline.org

Introduction

Auditing is a cornerstone of good public sector governance and stewardship. The Association of Local Government Auditors (ALGA) supports the establishment and continuous improvement of independent financial and performance auditing in local government.

Local governments establish, staff, and maintain independent audit functions to enhance accountability, earn and increase citizen confidence and respect for government, and provide an independent and objective perspective. ALGA issued its first edition of *Guidelines and Model Authorizing Legislation for Local Government Audit Functions* in 1992, and issued revisions in 1999, 2007, and 2013.

To establish an audit function in one's own local jurisdiction, we recommend legislation that addresses each of the following key elements

Independence

When establishing an audit function, it is very important to be explicit in protecting auditors' impartiality and objectivity in conducting their work so decision-makers and the public can rely on audit findings and recommendations. For example, managers of functions that may be audited should not have authority over the work of auditors. In order to be independent in fact and appearance, auditors must be free from conflicts of interest and free from interference in how the work is conducted and reported. Auditors must have systems in place to identify, safeguard against, or report threats to independence. The Government Auditing Standards identify seven types of threats to independence:

- Self-interest threat - the threat that a financial or other interest will inappropriately influence an auditor's judgment or behavior;
- Self-review threat - the threat that an auditor or audit organization that has provided nonaudit services will not appropriately evaluate the results of previous judgments made or services performed as part of the nonaudit services when forming a judgment significant to an audit;
- Bias threat - the threat that an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective;
- Familiarity threat - the threat that aspects of a relationship with management or personnel of an audited entity, such as a close or long relationship, or that of an immediate or close family member, will lead an auditor to take a position that is not objective;
- Undue influence threat - the threat that external influences or pressures will impact an auditor's ability to make independent and objective judgments;
- Management participation threat - the threat that results from an auditor's taking on the role of management or otherwise performing management functions on behalf of the entity undergoing an audit; and
- Structural threat - the threat that an audit organization's placement within a government entity, in combination with the structure of the government entity being audited, will impact the audit organization's ability to perform work and report results objectively.

Legislation should be carefully crafted to enhance the independence of the audit function and should be enacted at the highest possible level of authority, such as by voter-enacted amendments to a city charter or other applicable legislation. An employment contract between the auditor and the governing body may also clarify the auditor's responsibilities, terms of employment, and terms of removal.

Standards

Professional standards provide an overall framework for ensuring that auditors are competent, objective, and independent and act with integrity in planning, conducting and reporting their work. Legislation should require adherence to recognized government auditing standards such as the Government Auditing Standards issued by the Comptroller General of the United States. The International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, is used by internal auditors in the private sector and in some local governments. Both sets of standards incorporate, by reference, the American Institute of Certified Public Accountants' standards for financial statement audits.

Independent Audit Committees

Governments must establish protections to ensure that audit functions are empowered to report significant issues to appropriate oversight authorities. One means of accomplishing this protection is through creation of an independent audit committee, selected by the governing body. Audit committees should be independent of management. Members should also be collectively knowledgeable about audits and financial, performance, and governance matters. Inclusion of legislators as well as community members with appropriate qualifications can augment the expertise of the committee, and prevent undue reliance on management. To enhance the independence of the committee, and to enable the auditors to communicate freely, no members of the audit committee should be employees of the entity management. Specific responsibilities of the audit committee vary depending on the form of government, reporting relationship of the auditors, and local preferences

Other Key Elements of an Effective Audit Function

Additional key elements to consider are:

- **Unrestricted access**: Assure that the auditor has unrestricted access to local government employees, officials, records, vendor contracts and reports.
- **Sufficient funding**: The audit activity must have funding appropriate to the specific responsibilities. Decisions about funding for the auditor should not be under control of management of the entity under audit.
- **Competent leadership and staff**: The chief audit executive should be classified and compensated at a sufficiently senior level to be able to discuss and negotiate with senior management on a reasonably equal footing, i.e., compensated similarly to a department director
- **Public Reporting**: The chief audit executive should have the ability to place items on the legislative agenda for public hearing.
- **Response to Audits**: Require that responsible government managers promptly respond in writing, within a time specified, to audit recommendations explaining what actions are planned or have been taken to deal with problems identified in audit reports.
- **Follow-up**: Require follow-up on significant findings and recommendations from previous audits to determine whether timely and appropriate corrective actions have been taken by management.
- **Contracts**: Ensure that all contracts contain a right-to-audit provision.
- **Coordination**: Assign the auditor responsibility to coordinate and monitor all audits and audit related services received by the local government entity including those performed by public accountants, consultants or audit organizations of the entity and its subdivisions. (In some instances, the auditor does this on behalf of the audit committee)
- **External review**: Provide for periodic peer reviews of the audit function.

Existing Legislation

The guidelines provided are meant to be considered in establishing legislation that will make sense for your own particular community. It is important to be aware of existing laws, which may be in conflict with the proposed legislation, and to address any conflicts with the help of attorneys and specialists, before bringing legislation forward for a vote by the governing body or the citizens. In some cases, it may be necessary to amend laws at a higher level of government. For example, many states and provinces have open meeting and public records laws that encourage transparency or disclosure of government operations. Therefore, audit reports are released to the public. Yet, with regard to allegations of fraud, waste and abuse, jurisdictions may have adopted laws limiting disclosure of information until an investigation is complete. It may also be necessary to amend open meetings laws in order for the audit committee to fulfill its responsibilities.

SAMPLE ENABLING LEGISLATION: CHARTER OR CODE

The Charter or Code to establish an audit function is an important document. It sets forth the qualifications, duties, powers and manner of securing the office of the local government Auditor. The local governing body will enact legislation in various forms, depending on the particular state or provincial constitution or statutes. The information contained in this document is to be considered as general guidelines to be adapted in context with applicable state or provincial laws. Elements described on the following pages are applicable to a legislatively appointed or elected Auditor and, with some modifications to a management-appointed Auditor.

Ordinance/Resolution/Policy Statement

WHEREAS, public officials, government managers, and private citizens want and need to know not only whether government funds are handled properly and in compliance with laws and regulations, but also whether public programs are achieving the purposes for which they were authorized and funded, and, whether they are doing so efficiently, effectively, and equitably;

WHEREAS, an independent auditing function can provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full accountability to the public;

WHEREAS, recognized government auditing standards provide a framework for improved government decision-making, oversight and accountability;

WHEREAS, the independence and public accountability of the Auditor can be assured by provision of an (elected or legislatively appointed) Auditor;

NOW BE IT RESOLVED;

Organizational Independence – Establishment of the Audit Function

(Elected or Appointed) The (NAME OF OFFICE/DEPARTMENT) is hereby established.

(Appointed Auditor) The (CITY/COUNTY) Auditor shall be designated through appointment by a majority vote of the (LEGISLATIVE BODY).

Term

(Elected Auditor) The term of the Auditor shall be _____ years.

(Appointed Auditor) The Auditor shall serve a minimum term of _____ years, unless removed for cause by a vote of at least two-thirds of the legislative body. The Auditor may be reappointed at the end of the term of office.

Nonpartisanship

The position of the Auditor shall be nonpartisan.

Restrictions on Other Candidacy

Filing for an elective office over which the Auditor has audit jurisdiction will be the same as resignation, effective as of the date of filing.

Qualifications - Competent Leadership

The Auditor shall possess adequate professional proficiency for the job, demonstrated by relevant certifications such as Certified Internal Auditor (CIA), Certified Public Accountant (CPA) or Chartered Accountant (CA) or have an advanced degree and at least five (5) years of experience in government auditing, evaluation or analysis. The Auditor should have a bachelor's degree in public policy, accounting, business administration, economics or a related field. (note: for elected auditors, qualification will have to be more specific. Some U.S. cities require obtaining either the CPA or the CIA designation, while a few require only that the individual be registered to vote in the entity.)

Compensation

The Auditor shall be compensated at a level consistent with the jurisdiction's department directors. Experience, performance, certifications and advanced degrees may be taken into account in determining compensation.

(Elected or Appointed) Auditor may include: The (CITY/COUNTY) Auditor's salary shall be set by the legislative body and reviewed annually. (In some jurisdictions, specific guidelines for the Auditor's salary and budget are established in the Charter or Code. Salary guidelines for elected auditors sometimes are tied to salaries of judges or other auditors)

Funding

Sufficient funds shall be proposed and approved to carry out the responsibilities specified herein. The Auditor's budget shall be submitted to Council directly by the Auditor or by the Audit Committee. (Note: more specific language in some entities requires that the audit function receive a specific percentage of the annual budget or exempts the function from management proposed across the board budget reductions).

Appointment of Employees

The Auditor shall have the power to appoint, employ, and remove such assistants, employees and personnel as deemed necessary for the efficient and effective administration of the affairs of the office and to prescribe their duties, scope of authority and qualifications.

Professional Development

Sufficient resources shall be made available to the Auditor and staff to ensure appropriate professional development, continuing professional education and compliance with applicable certification requirements.

Powers and Duties; Scope of Audits

The Auditor shall have authority to conduct financial and performance audits of all departments, offices, boards, activities, agencies and programs of the entity in order to independently and objectively determine whether:

1. Activities and programs being implemented have been authorized by government Charter or Code, state or provincial law or applicable federal law or regulations and are being conducted and funds expended in compliance with applicable laws;
2. The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, equitably, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;
3. The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;
4. The desired result or benefits are being achieved;
5. Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities including the collection of, accounting for, and depositing of, revenues and other resources;
6. Management has established adequate operating and administrative procedures and practices, systems or accounting internal control systems and internal management controls; and
7. Indications of fraud, abuse or illegal acts are valid and need further investigation.

Standards

Audits shall be conducted in accordance with recognized government auditing standards.

Audit Committee

Note: An audit committee may be established in an advisory capacity to provide recommendations on such issues as the Auditor's salary, work program, review of the audit function and hiring and oversight of external auditors. An elected Auditor may consider establishing an audit committee to ensure that audit issues receive appropriate attention and resources from the governing body, and to safeguard against challenges to independence from management. The following describes a possible audit committee structure when the Auditor is appointed by the legislative branch or by the independent audit committee itself. This structure, with minor modifications, would also serve to enhance the independence of a management-appointed Auditor or, with additional modifications, an elected Auditor.

1. To ensure independence of the audit function, an audit committee is hereby established. The audit committee shall consist of _____ voting members; _____ (Council or Board Members) and _____ at-large members, who shall be appointed by

the legislative body. The _____ at-large members shall be residents of the (CITY/COUNTY) with expertise in auditing, preferably performance auditing as well as financial auditing. Minimum professional standards shall include at least five years of experience as a performance auditor, a Certified Public Accountant, Certified Internal Auditor, Certified Management Accountant or ten years of other relevant professional experience Of the _____ at-large members, one member shall be appointed for a term expiring on January 31, 20xx; one member shall be appointed for a term expiring on January 31 of the following year; and one member shall be appointed for a term expiring on January 31 of the subsequent year. Thereafter, members shall be appointed for three-year terms. The _____ at-large members are limited to two full consecutive terms, with one year intervening before they become eligible for reappointment.

2. The audit committee shall consult with the (CITY/COUNTY) Auditor regarding technical issues and work to assure maximum coordination between work of the Auditor's office and external audit efforts.

3. The audit committee shall meet as needed to perform its duties but shall not meet less than once quarterly and shall be responsible for:

   - Reviewing the Auditor's audit plan annually and submitting a proposed Auditor's Office budget annually to the (CITY COUNCIL/COUNTY BOARD) (note: or to the Auditor for submission to the legislative body);
   - Performing regular evaluations of the (CITY/COUNTY) audit function (if not elected) and making recommendations for the chief audit executive's salary and staffing; reporting results to the (CITY COUNCIL/COUNTY BOARD);
   - Providing suggestions and comments for the annual audit plan;
   - Ensuring that audit reports are transmitted to the legislative body and to the public;
   - Monitoring follow-up on reported findings to assure corrective action is taken by management;
   - Reporting to the legislative body on problems or problem areas at such times as deemed appropriate;
   - Conducting or overseeing the requests for proposal and selection process for the firm conducting the annual financial statement audits; ranking and recommending in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified. (note: alternatively, the Auditor may conduct the RFP process and the audit committee may select the firm;
   - Evaluating the firm providing annual financial statement auditing services and providing oversight of those services, including ensuring transmission of reports and follow up on corrective action by management;
   - Evaluating the findings and recommendations of the peer review as required by recognized government auditing standards;
   - Consulting with the (CITY/COUNTY) Auditor regarding technical issues with the external audit firm, and working to assure maximum coordination between work of the Auditor's Office and contracted audit efforts and other consulting engagements;
   - Maintaining the confidentiality of personnel matters while taking responsibility for appropriate disclosure to the legislature or to the public;
   - At least annually, meeting separately with the (CITY/COUNTY) Manager, (CITY/COUNTY) Auditor, the chief financial officer, and the audit firm, to evaluate the condition of the entity's controls, systems and risk, and performance of the audit firm, and to discuss other matters the firm, the auditors, or staff desires or is required to bring to the committee's attention such as fraud, illegal acts, and financial and control weaknesses.

4. The audit committee shall have the authority to hire outside experts, including legal counsel, when necessary

5. Sufficient resources shall be provided to enable the audit committee to carry out these responsibilities.

Audit Schedule

At the beginning of each calendar/fiscal year, the Auditor shall submit a one-to-five-year audit schedule to the legislative body or audit committee for review and comment. The schedule shall include the proposed plan, and the rationale for the selections, for auditing departments, offices, boards, activities, subcontractors and agencies for the period. This schedule may be amended after review with the legislative body or audit committee, but the Auditor shall have final authority to select the audits planned.

In the selection of audit areas and audit objectives, the determination of audit scope and the timing of audit work, the Auditor should consult with federal and state or provincial auditors and external auditors so that the desirable audit coverage is provided and audit effort is properly coordinated.

Access to Employees, Records and Property

All officers and employees of (NAME OF ENTITY) shall furnish to the Auditor unrestricted access to employees, information and records (including electronic data) within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Auditor to inspect all property, equipment and facilities within their custody. If such officers or employees fail to produce the aforementioned access and/or information, the Auditor may initiate a search to be made and

exhibits to be taken from any book, paper or record of any such official or employee, or outside contractor or subcontractor, except as governed by statute. Further, all contracts with outside contractors and subcontractors shall contain a "right-to-audit" clause and provide for Auditor access to the contractor's employees and to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds.(note: some jurisdictions specify subpoena powers for the Auditor)

Agency Response

A final draft of the audit report will be forwarded to the audited agency and the chief executive officer for review and comment regarding factual content prior to its release. The agency must respond in writing, specifying (i) agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations; (ii) plans for implementing solutions to issues identified; (iii) a timetable to complete such activities. The response must be forwarded to the Auditor within (SPECIFY TIME FRAME). The Auditor will review and report on information included in the agency's response. If no response is received, the Auditor will note that fact in the transmittal letter and will release the audit report.

Audit Reports

Each audit will result in a report, written or in some other retrievable form. The report shall contain relevant background information and findings and recommendations, and shall communicate results to the audit committee, legislative body management and the public.

Report of Irregularities

If, during an audit, the Auditor becomes aware of abuse or illegal acts or indications of such acts that could affect the governmental entity, the Auditor shall report the irregularities to the audit committee, the chief executive officer, legislative counsel or legislative body. In the case of an Auditor appointed by the chief executive officer, if the chief executive officer is believed to be a party to abuse or illegal acts, the Auditor shall report the acts directly to the legislative body. If it appears that the irregularity is criminal in nature, the Auditor shall notify the chief prosecuting authority in addition to those officials previously cited.

Annual Report

The Auditor shall submit an annual report to the legislative body indicating audits completed, major findings, corrective actions taken by administrative managers, and significant issues which have not been fully addressed by management.

Audit Follow-up

The Auditor shall follow-up on audit recommendations as practical to determine if corrective action has been taken. The Auditor may request periodic status reports from audited agencies regarding actions taken to address reported deficiencies and audit recommendations.

Contract Auditors, Consultants and Experts

The Auditor may obtain the services of Certified Public Accountants, qualified management consultants, or other professional experts necessary to perform audit work. An audit that is performed by contract must be conducted by persons who have no financial interests in the affairs of the governmental entity or its officers. The Auditor will coordinate and monitor auditing performed by certified public accounting firms or other organizations employed under contract by the (NAME OF ENTITY) to assist with audit related activities. Contracting for the external audit will follow (NAME OF ENTITY)'s normal contracting processes except for the participation and oversight by the Audit Committee (and/or Auditor). The selection of a certified public accounting firm for the annual financial audit must be approved by (LEGISLATIVE BODY).

Peer Reviews

The audit activities of the Auditor's office shall be subject to a peer review in accordance with applicable government auditing standards by a professional, nonpartisan objective group utilizing guidelines endorsed by the Association of Local Government Auditors (ALGA). A copy of the written report of this independent review shall be furnished to each member of the (LEGISLATIVE BODY).

The peer review will use applicable government auditing standards to evaluate the quality of audit effort and reporting. Specific quality review areas shall include staff qualifications, adequacy of planning and supervision, sufficiency of work paper preparation and evidence, and the adequacy of systems for reviewing internal controls, fraud and abuse, program compliance, and automated systems. The peer review will also assess the content, presentation, form, timelines, and distribution of audit reports. The (NAME OF ENTITY) shall pay for the costs of the peer review from the Auditor's budget.

CLASS SPECIFICATION

City of Norman, Oklahoma

Class Code:
Date: 10/15/2018

CLASS TITLE: Internal Auditor

REPORTS TO: City Council

DEPARTMENT: City Council

FLSA STATUS: Exempt

Class specification statements are intended to describe the general nature and level of work being performed by employees assigned to this job title. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required.

JOB SUMMARY:

Responsible for performing a broad program of operational analyses involving both operational and financial audits and a variety of other analytical tasks relating to the efficient and economical operation of City government.

MAJOR RESPONSIBILITIES AND DUTIES:

Essential Functions:

Develops a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by the City Council, and submits that plan along with any subsequent periodic changes to the City Council.

Aligns internal audit coverage with the organizations strategic, operational, compliance and financial risks, including important areas of emerging risk.

Reviews departmental administrative, financial, operational or management policies and procedures to ensure their efficient and sound conduct.

Defines audit programs; develops an understanding of the program being audited; reviews source documents and financial transactions.

Researches applicable laws, policies, guidelines, procedures, contracts and grant documents related to assigned audit; meets with key personnel to communicate audit procedures and objectives.

Reviews financial record keeping systems and processes to ensure efficiency and effectiveness and to safeguard City assets.

Analyzes program procedures; interview all levels of personnel; identifies critical procedures or processes; performs comparative studies; evaluates effectiveness of procedures in attaining objectives.

Develops recommendations and remedial action for areas of weakness; prepares written report of findings and results; presents reports to City Council and City Manager; recommends areas for future audits.

Assists as appropriate in the investigation of suspected fraudulent activities within the organization and notifies appropriate personnel of the results.

Provides fraud and ethics prevention training each year to the City employees.

Oversees the City's fraud, waste, and abuse hotline.

Supervises, hires, evaluates, instructs, delegates duties and tasks, and monitors the audit staff, and ensure staff compliance with regulations, City policies, deadlines and auditing standards.

Performs other related work as required.

MATERIALS AND EQUIPMENT USED:

Personal Computer | Accounting software | Copier

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Graduation from an accredited college or university with a bachelor's degree in accounting, finance or related field, Certified Public Accountant (CPA) and five (5) years of professional-level experience in auditing preferably working with government related organizations. Experience supervising and/or training audit staff required.

Licenses and Certifications:

Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), and similar equivalent certifications are highly desirable.

Must possess and maintain a valid Oklahoma Driver's license and an excellent driving record.

Knowledge:

Considerable knowledge of the principles, practices, and methods of professional accounting and auditing; governmental accounting and GASB standards; municipal budgeting, personnel administration and public administration; statistical research methodologies and cost-benefit analysis; and general organizational structure, functions and operations of municipal government.

Abilities:

Ability to read and comprehend city, state and federal regulations and municipal financial reports; and analyze accounting and administrative records relating to municipal government financial transactions. Ability to prepare clear and concise reports; communicate effectively, orally and in writing; model and facilitate a working environment that encourages awareness and respect for differences among employees and citizens; ability to establish and maintain harmonious and effective working relationships with City officials and representative of private business and public agencies. Exercise diplomacy and judgment while maintaining confidential and sensitive information. Ability to present and articulate conclusions to non-audit personnel with tact and diplomacy.

Mental and Physical Abilities:

Ability to maintain regular, predictable and punctual attendance. Performs bending, sorting, kneeling, and reaching to both ground level and overhead as required for such tasks as retrieving files; lifts and carries up to 20 pounds; pushes and pulls up to 25 pounds; must be able to hold and grip objects; may be subject to sitting for long periods of time; ability to operate a computer keyboard.

Working Environment:

Work is performed in a normal office environment where there are little or no physical discomforts associated with changes in weather or discomforts associated with noise, dust, dirt, and the like.

NORMAN CITY CHARTER
ARTICLE III – CITY MANAGER

Section 1. - Council to appoint City Manager.

Council shall by an affirmative vote of five (5) members appoint a City Manager, who shall serve at the pleasure of the City Council as an at-will employee. He shall be chosen by the Council solely upon the basis of his executive and administrative qualification, without regard to age, race, color, religion, ancestry, national origin, sex or place of birth, and need not, when appointed, be a resident of the City or State. No member of the Council shall, during the time for which he is elected, be chosen City Manager, nor for two years after he ceases to be a member. In case of absence or disability of the City Manager, the Council may designate some qualified person to perform the duties of the office during such absence or disability. The City Manager may be removed or suspended at any time, upon an affirmative vote of five (5) members of the Council. Should at least four (4) Councilmembers desire that a majority of Council discuss removal or suspension of the City Manager, then a notice of such a request shall be filed with the City Clerk, who shall then place an item for Executive Session for that purpose on the Agenda of the next regularly scheduled Council meeting or at a special meeting of the Council called for that purpose. In the event Council should desire to suspend or remove the City Manager following the Executive Session, an additional item shall be included on the same Agenda of the meeting in which the Executive Session is to be held to consider immediate suspension or removal of the City Manager. If the Council suspends or removes the City Manager from office, the Council may provide for the temporary performance of the City Manager's duties. The action of the Council in suspending or removing the City Manager shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the Council.

NORMAN CITY CHARTER (proposed new section)
ARTICLE IV.A – CITY AUDITOR

Section 1. - Office created.

The office of City Auditor is hereby created.

Section 2. - Appointment and Removal of City Auditor.

Council shall by an affirmative vote of five (5) members appoint a City Auditor, who shall serve at the pleasure of the City Council as an at-will employee. He shall be chosen by the Council solely upon the basis of his qualifications of graduation from an accredited college or university with a bachelor's degree in accounting, finance or related field, Certified Public Accountant (CPA) and a minimum of five (5) years professional level experience in auditing, without regard to age, race, color, religion, ancestry, national origin, sex or place of birth, and need not, when appointed, be a resident of the City or State. No member of the Council shall, during the time for which he is elected, be chosen City Auditor, nor for two years after he ceases to be a member. In case of absence or disability of the City Auditor, the Council may designate some qualified person to perform the duties of the office during such absence or disability. The City Auditor may be removed or suspended at any time, upon an affirmative vote of five (5) members of the Council. Should at least four (4) Councilmembers desire that a majority of Council discuss removal or suspension of the City Auditor, then a notice of such a request shall be filed with the City Clerk, who shall then place an item for Executive Session for that purpose on the Agenda of the next regularly scheduled Council meeting or at a special meeting of the Council called for that purpose. In the event Council should desire to suspend or remove the City Auditor following the Executive Session, an additional item shall be included on the same Agenda of the meeting in which the Executive Session is to be held to consider immediate suspension or removal of the City Auditor. If the Council suspends or removes the City Auditor from office, the Council may provide for the temporary performance of the City Auditor duties. The action of the Council in suspending or removing the City Auditor shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the Council.

Section 3. - Duties of the City Auditor.

It shall be the City Auditor's duty to advise the Council and each member thereof, and the City Manager, of operational and financial audits relating to the efficient and economical operation of Norman City government, and other related matters as may be required by the Council or the City Manager. The foregoing provisions shall not be deemed to prevent the City Manager, with the approval of a majority of the City Council, from employing private Auditors as it is deemed necessary.

NORMAN CITY CHARTER
ARTICLE VII. - CITY ATTORNEY

Section 1. - Office created.

The office of City Attorney is hereby created.

Section 2. - Appointment and removal of City Attorney.

~~The City Attorney shall be appointed by the City Manager; such appointment shall be subject to the approval of a majority of the City Council. The City Attorney may be removed by the City Manager.~~ Council shall by an affirmative vote of five (5) members appoint a City Attorney, who shall serve at the pleasure of the City Council as an at-will employee. He shall be chosen by the Council solely upon the basis of his qualifications as a licensed practicing attorney with a minimum of seven (7) years of municipal law experience, without regard to age, race, color, religion, ancestry, national origin, sex or place of birth, and need not, when appointed, be a resident of the City or State. No member of the Council shall, during the time for which he is elected, be chosen City Attorney, nor for two years after he ceases to be a member. In case of absence or disability of the City Attorney, the Council may designate some qualified person to perform the duties of the office during such absence or disability. The City Attorney may be removed or suspended at any time, upon an affirmative vote of five (5) members of the Council. Should at least four (4) Councilmembers desire that a majority of Council discuss removal or suspension of the City Attorney, then a notice of such a request shall be filed with the City Clerk, who shall then place an item for Executive Session for that purpose on the Agenda of the next regularly scheduled Council meeting or at a special meeting of the Council called for that purpose. In the event Council should desire to suspend or remove the City Attorney following the Executive Session, an additional item shall be included on the same Agenda of the meeting in which the Executive Session is to be held to consider immediate suspension or removal of the City Attorney. If the Council suspends or removes the City Attorney from office, the Council may provide for the temporary performance of the City Attorney's duties. The action of the Council in suspending or removing the City Attorney shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the Council.

Section 3. - Duties of the City Attorney.

The City Attorney shall have such qualifications, powers and duties as are hereby prescribed by law. It shall be the City Attorney's duty to advise the Council and each member thereof, and the City Manager, upon all legal questions and the City Attorney shall give opinions in writing when requested, and shall represent the City as Counsel in all litigation, in all courts and shall perform such other legal service in behalf of the City, its officers or employees, as may be required by the Council. The foregoing provisions shall not be deemed to prevent the City Manager, with the approval of a majority of the City Council, from employing private Counsel as it is deemed necessary.

Section 4. - Exclusive employment.

The City Attorney and all attorneys in the office of the Legal Department are to confine their practice of law to the business of the City of Norman and shall not practice law for other clients while employed with the City of Norman.

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, ADDING ARTICLE VI.A CREATING THE POSITION OF MUNICIPAL AUDITOR TO BE APPOINTED AND REMOVED BY THE CITY COUNCIL, AND FURTHER AMENDING ARTICLE VII, SECTION 2 OF THE CHARTER OF THE CITY OF NORMAN MODIFYING THE APPOINTMENT AND REMOVAL PROCESS FOR THE CITY ATTORNEY FROM CITY MANAGER APPOINTMENT WITH CITY COUNCIL APPROVAL AND REMOVAL BY THE CITY MANAGER TO CITY COUNCIL APPOINTMENT AND REMOVAL; AND PROVIDING FOR THE SEVERABILITY THEREOF.

§1. WHEREAS, the Norman City Charter was amended by the voters on April ____ 2016 that approved, among other provision, the addition of Article XVII, Section 9 which required the City Council to consider the appointment of a Charter Review Committee for purpose of reviewing the Charter, said periodic review of the Charter beginning no later than 2024 and occurring no more than every TEN (10) years thereafter; and

§2. WHEREAS, the Council of the City of Norman, Oklahoma, has determined to submit for voter consideration amendments to the Charter of said City as are hereinafter set forth before 2024 and without convening a Charter Review Committee, namely addition of Article VI.A creating the position of Municipal Auditor to be appointed and removed by the City Council, and further amending Article VII, Section 2 of the Charter of the City of Norman modifying the appointment and removal process for the City Attorney from City Manager appointment with City Council approval and removal by the City Manager to City Council appointment and removal; and

§3. WHEREAS, Article XVII, Section 12, of the Charter of the City of Norman further provides that "The Council may propose and submit any amendments to this Charter to a vote of the registered voters of the City provided such amendments are filed with the City Clerk for submission not less than sixty days before the election at which they are to be voted upon."; and

§4. WHEREAS, pursuant to the provisions of Article XVII, Section 12, of the Charter of the City of Norman, said amendments must be submitted to the registered voters of the City for their approval before the same become effective.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

§5. That the Mayor is hereby authorized and directed to call a special election to be held in the City on the ____day of _____, 2018, for the purpose of submitting to the registered voters of the City the various proposed amendments to the Charter of said City, to-wit:

§6. That Section 1, 2, & 3 of Article VII.A of the Charter of the City of Norman, Oklahoma shall be added to read as follows:

ARTICLE IV.A – CITY AUDITOR

Section 1. - Office created.

The office of City Auditor is hereby created.

Section 2. - Appointment and Removal of City Auditor.

Council shall by an affirmative vote of five (5) members appoint a City Auditor, who shall serve at the pleasure of the City Council as an at-will employee. He shall be chosen by the Council solely upon the basis of his qualifications of graduation from an accredited college or university with a bachelor's degree in accounting, finance or related field, Certified Public Accountant (CPA) and a minimum of five (5) years professional level experience in auditing, without regard to age, race, color, religion, ancestry, national origin, sex or place of birth, and need not, when appointed, be a resident of the City or State. No member of the Council shall, during the time for which he is elected, be chosen City Auditor, nor for two years after he ceases to be a member. In case of absence or disability of the City Auditor, the Council may designate some qualified person to perform the duties of the office during such absence or disability. The City Auditor may be removed or suspended at any time, upon an affirmative vote of five (5) members of the Council. Should at least four (4) Councilmembers desire that a majority of Council discuss removal or suspension of the City Auditor, then a notice of such a request shall be filed with the City Clerk, who shall then place an item for Executive Session for that purpose on the Agenda of the next regularly scheduled Council meeting or at a special meeting of the Council called for that purpose. In the event Council should desire to suspend or remove the City Auditor following the Executive Session, an additional item shall be included on the same Agenda of the meeting in which the Executive Session is to be held to consider immediate suspension or removal of the City Auditor. If the Council suspends or removes the City Auditor from office, the Council may provide for the temporary performance of the City Auditor duties. The action of the Council in suspending or removing the City Auditor shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the Council.

Section 3. - Duties of the City Auditor.

It shall be the City Auditor's duty to advise the Council and each member thereof, and the City Manager, of operational and financial audits relating to the efficient and economical operation of Norman City government, and other related matters as may be required by the Council or the City Manager. The foregoing provisions shall not be deemed to prevent the City Manager, with the approval of a majority of the City Council, from employing private Auditors as it is deemed necessary.

§ 7. That Section 2 of Article VII of the Charter of the City of Norman, Oklahoma, shall be amended to read as follows:

Section 2. - Appointment and removal of City Attorney.

~~The City Attorney shall be appointed by the City Manager; such appointment shall be subject to the approval of a majority of the City Council. The City Attorney may be removed by the City Manager.~~ Council shall by an affirmative vote of five (5) members appoint a City Attorney, who shall serve at the pleasure of the City Council as an at-will employee. He shall be chosen by the Council solely upon the basis of his qualifications as a licensed practicing attorney with a minimum of seven (7) years of municipal law experience, without regard to age, race, color, religion, ancestry, national origin, sex or place of birth, and need not, when appointed, be a resident of the City or State. No member of the Council shall, during the time for which he is elected, be chosen City Attorney, nor for two years after he ceases to be a member. In case of absence or disability of the City Attorney, the Council may designate some qualified person to perform the duties of the office during such absence or disability. The City Attorney may be removed or suspended at any time, upon an affirmative vote of five (5) members of the Council. Should at least four (4) Councilmembers desire that a majority of Council discuss removal or suspension of the City Attorney, then a notice of such a request shall be filed with the City Clerk, who shall then place an item for Executive Session for that purpose on the Agenda of the next regularly scheduled Council meeting or at a special meeting of the Council called for that purpose. In the event Council should desire to suspend or remove the City Attorney following the Executive Session, an additional item shall be included on the same Agenda of the meeting in which the Executive Session is to be held to consider immediate suspension or removal of the City Attorney. If the Council suspends or removes the City Attorney from office, the Council may provide for the temporary performance of the City Attorney's duties. The action of the Council in suspending or removing the City Attorney shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the Council.

§ 8. That the remaining portions of the Articles and Sections referred to herein shall remain unchanged.

§ 9. That the amendments of the City Charter proposed herein shall be effective as provided by law.

§10. **Severability.** If any section, subsection, sentence, clause, phrase or portion of this resolution is, for any reason, held invalid or unconstitutional by any court of competent

jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this resolution.

ADOPTED this _____ day

of _____, 2018.

_____
Lynne, Mayor

NOT ADOPTED this _____ day

of _____, 2018.

_____
Lynne Miller, Mayor

ATTEST:

_____
Brenda Hall, City Clerk

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF NORMAN, COUNTY OF CLEVELAND, STATE OF OKLAHOMA, ON THE ___TH DAY OF _____, 2019, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED VOTERS OF THE CITY OF NORMAN THE QUESTION OF APPROVING OR REJECTING ORDINANCE NO. O-1819-?1__, WHICH ORDINANCE PROPOSES ADDING ARTICLE VI.A CREATING THE POSITION OF MUNICIPAL AUDITOR TO BE APPOINTED AND REMOVED BY THE CITY COUNCIL, AND FURTHER AMENDING ARTICLE VII, SECTION 2 OF THE CHARTER OF THE CITY OF NORMAN MODIFYING THE APPOINTMENT AND REMOVAL PROCESS FOR THE CITY ATTORNEY FROM CITY MANAGER APPOINTMENT WITH CITY COUNCIL APPROVAL AND REMOVAL BY THE CITY MANAGER TO CITY COUNCIL APPOINTMENT AND REMOVAL; AND PROVIDING FOR THE SEVERABILITY THEREOF.

§1. WHEREAS, the Norman City Charter was amended by the voters on April ____ 2016 that approved, among other provision, the addition of Article XVII, Section 9 which required the City Council to consider the appointment of a Charter Review Committee for purpose of reviewing the Charter, said periodic review of the Charter beginning no later than 2024 and occurring no more than every TEN (10) years thereafter; and

§2. WHEREAS, the Council of the City of Norman, Oklahoma, has determined to submit for voter consideration amendments to the Charter of said City as are hereinafter set forth before 2024 and without convening a Charter Review Committee, namely addition of Article VI.A creating the position of Municipal Auditor to be appointed and removed by the City Council, and further amending Article VII, Section 2 of the Charter of the City of Norman modifying the appointment and removal process for the City Attorney from City Manager appointment with City Council approval and removal by the City Manager to City Council appointment and removal; and

§3. WHEREAS, Article XVII, Section 12, of the Charter of the City of Norman further provides that "The Council may propose and submit any amendments to this Charter to a vote of the registered voters of the City provided such amendments are filed with the City Clerk for submission not less than sixty days before the election at which they are to be voted upon."; and

§4. WHEREAS, pursuant to the provisions of Article XVII, Section 12, of the Charter of the City of Norman, said amendments must be submitted to the registered voters of the City for their approval before the same become effective.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

§5. Propositions. That the Mayor of the City of Norman, Oklahoma, or in his absence or incapacity, the duly qualified Mayor Pro Tem, be and hereby is authorized and directed to call a special election to be held in the City of Norman, Oklahoma, on the _____ day of _____, 2019, for the purpose of submitting to the registered, qualified voters of said City of Norman, Oklahoma, for their approval or rejection the following propositions:

PROPOSITION I

Shall Article VI.A be added to the Charter of the City of Norman to create the position of Municipal Auditor to be appointed by the City Council by at least an affirmative vote of five (5) members; to establish the City Auditor's employment status as an at-will employee; to provide a process for an interim City Auditor to be appointed in case of the absence or disability of the City Auditor, to provide a process for Council Members to request that the discussion and possible consideration of the removal or suspension of the City Auditor be placed on the agenda for a regularly scheduled meeting, as more particularly described in Ordinance No. O-1819-?1?

PROPOSITION II

Shall Article VII Section 2 to the Charter of the City of Norman be amended to modify the appointment of a person to the position of City Attorney from an appointment by the City Manager and confirmed by a majority of the City Council to being appointed by the City Council by at least an affirmative vote of five (5) members; to clarify the City Attorney's employment status as an at-will employee; to provide a process for an interim City Attorney to be appointed in case of the absence or disability of the City Attorney; to provide for removal by the City Council instead of removal by the City Manager; to provide a process for council members to request that the discussion and possible consideration of the removal or suspension of the City Attorney to be placed on the agenda for a regularly scheduled meeting, as more particularly described in Ordinance No. O-1819-?1?

§ 6. That such call for said election shall be by Special Election Proclamation and Notice, signed by the Mayor or Mayor Pro Tem and attested to by the City Clerk, setting forth the proposition to be voted on; that the ballots set forth in the proposition be voted upon substantially as set out in Section 1 hereof; and that the returns of said election shall be made to and canvassed by the Cleveland County Election Board.

§ 7. That the number and location of the polling places and the persons who conduct the elections shall be the same as the regular polling places and persons prescribed and selected by the Cleveland County Election Board for elections in the City of Norman, Oklahoma.

§ 8. That the Special Election Proclamation and Notice of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling such special election is hereby approved in all respects, and that the Mayor or Mayor Pro Tem is hereby authorized to execute said special election proclamation on behalf of the City, and the City Clerk is hereby authorized to attest and affix the seal of said City to said Special Election Proclamation and Notice and cause a copy of said Special Election Proclamation and Notice to be published as required by law, and a copy thereof delivered to the Cleveland County Election Board.

§ 9. That the City Clerk shall serve or cause to be served, a copy of this Ordinance and a copy of the Special Election Proclamation and Notice of Election upon the office of the Cleveland County Election Board, not less than sixty (60) days prior to the date of the election.

§10. **Severability.** If any section, subsection, sentence, clause, phrase or portion of this resolution is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this resolution.

ADOPTED this _____ day

of _____, 2018.

_____

Lynne Miller, Mayor

NOT ADOPTED this _____ day

of _____, 2018.

_____

Lynne Miller, Mayor

ATTEST:

_____

Brenda Hall, City Clerk

SPECIAL ELECTION
PROCLAMATION AND NOTICE OF ELECTION

Under and by virtue of the Statutes of the State of Oklahoma and acts complimentary, supplementary and enacted pursuant thereto, and Ordinance No. O-1819-?2 dated _____ day of _____, 20__ authorizing the calling of an election on the Propositions hereinafter set forth, I, the undersigned Mayor of the City of Norman, Oklahoma, hereby call a special election and give notice thereof to be held in the City of Norman, Oklahoma, on the _____day of _____, 2019, for the purpose of submitting to the registered qualified voters in said City the following Propositions:

PROPOSITION I

Shall Article VI.A be added to the Charter of the City of Norman to create the position of Municipal Auditor to be appointed by the City Council by at least an affirmative vote of five (5) members; to establish the City Auditor's employment status as an at-will employee; to provide a process for an interim City Auditor to be appointed in case of the absence or disability of the City Auditor, to provide a process for Council Members to request that the discussion and possible consideration of the removal or suspension of the City Auditor be placed on the agenda for a regularly scheduled meeting, as more particularly described in Ordinance No. O-1819-?1?

The ballot used at said election shall set out the Proposition as above set forth and shall also contain the words:

1st	☐	YES	- FOR THE ABOVE PROPOSITION
2nd	☐	NO	- AGAINST THE ABOVE PROPOSITION

(If the voter desires to vote for the above Proposition, he shall mark the ballot accordingly; if he desires to vote against the above Proposition, he shall mark the ballot accordingly.)

PROPOSITION II

Shall Article VII Section 2 to the Charter of the City of Norman be amended to modify the appointment of a person to the position of City Attorney from an appointment by the City Manager and confirmed by a majority of the City Council to being appointed by the City Council by at least an affirmative vote of five (5) members; to clarify the City Attorney's employment status as an at-will employee; to provide a process for an interim City Attorney to be appointed in case of the absence or disability of the City Attorney; to provide for removal by the City Council instead of removal by the City Manager; to provide a process for council members to request that the discussion and possible consideration of the removal or suspension of the City Attorney to be placed on the agenda for a regularly scheduled meeting, as more particularly described in Ordinance No. O-1819-?1?

The ballot used at said election shall set out the Proposition as above set forth and shall also contain the words:

1st	☐	YES	- FOR THE ABOVE PROPOSITION
2nd	☐	NO	- AGAINST THE ABOVE PROPOSITION

(If the voter desires to vote for the above Proposition, he shall mark the ballot accordingly; if he desires to vote against the above Proposition, he shall mark the ballot accordingly.)

That only the registered qualified voters of the City of Norman, Oklahoma, may vote upon the Propositions as above set forth.

The polls shall be opened at 7:00 o'clock a.m. and shall remain open continuously until and be closed at 7:00 p.m.

The special election shall be held at the same places and in the same manner prescribed by law for conducting county and state elections and the numbers and locations of the polling places and the persons who shall conduct said election shall be the same as for county and state elections, all as respectively designated and prescribed by the County Election Board of Cleveland County, Oklahoma.

WITNESS my hand as Mayor of the City of Norman, Oklahoma, and the Seal of said City affixed hereto on the _____ day of _____, 2018.

_____
Mayor

(SEAL)

ATTEST:

_____
City Clerk