

IN ACCORDANCE WITH THE OKLAHOMA OPEN MEETING LAW, THE AGENDA WAS POSTED
October 25, 2024 AT 11:15 A.M. AT THE MUNICIPAL BUILDING,
723 SOUTH LEWIS, STILLWATER, OKLAHOMA

MEETING MINUTES
CITY OF STILLWATER AUDIT COMMITTEE
October 30, 2024 at 11:00 a.m.
Norman McNickle Municipal Complex - Room 1112B
723 South Lewis Street
Stillwater, OK 74074

1. Call Meeting to Order

Meeting was called to order by Chair Kelly Cox at 11:00 am.

2. Introduction of Members and City Staff

Members present: Chair Kelly Cox, Austin Pollard, Rachel Domnick, Les Austin

Ex-officio members present: Councilor Kevin Clark, Assistant City Manager and Finance Director
Christy Cluck, Interim City Manager Brady Moore

Members absent: Randy Murray

City staff present: Jared Thulin, Ashlyn Garis

Audit staff present: Brett Carnes and Andy Cromer, HSPG & Associates

3. Public Comment

No public comment.

4. General Orders

- a. Approval of minutes of the December 11, 2023 special meeting.

Austin Pollard made a motion to approve the minutes as presented. Motion was seconded by
Rachel Domnick.

Cox – yea, Austin – yea, Pollard – yea, Domnick – yea. Motion carried 4-0.

- b. Receive auditor communication and consider recommendation to the Trustees to accept the
financial report for the Stilwater Utilities Authority for the fiscal year ended June 30, 2024.

Brett Carnes reviewed the opinion letter, report on internal controls and auditor
communication letter. Carnes explained the responsibilities of an external auditor, the
procedures used in the audit and reported that the financial report for the Stillwater Utilities
Authority (SUA) was presented fairly in all material respects according to Generally Accepted
Accounting Principles and therefor was issued an unmodified audit opinion. Carnes noted that
a finding related to power plant inventory was identified during the course of the audit and is
reported in the Yellow Book Report and the auditor communication letter. Christy Cluck
discussed management's response to the finding and the actions that will be taken to

strengthen controls so that this type of error does not happen in the future. Management's response is included in the Yellow Book Report.

Carnes opened for questions. Staff and members addressed and discussed questions regarding the SUA financial report.

Austin Pollard made a motion to recommend to the Trustees to accept the financial report for the Stillwater Utilities Authority for the fiscal year ended June 30, 2024. Motion was seconded by Rachel Domnick.

Cox – yea, Austin – yea, Pollard – yea, Domnick – yea. Motion carried 4-0.

- c. Discuss December meeting date to review City of Stillwater Annual Comprehensive Financial Report (no action will be taken on this item).

Christy Cluck anticipates a meeting in early December to review the City of Stillwater Annual Comprehensive Financial Report. She asked that members look at their calendars and send her any black-out dates since this is in the midst of the holiday season when scheduling meetings can be difficult.

5. Adjourn


Rachel Domnick made a motion to adjourn. Austin Pollard seconded the motion.

Cox – yea, Austin – yea, Pollard – yea, Domnick – yea. Motion carried 4-0.

Meeting adjourned at 11:44 am.



Kelly Cox, Chair



Christy Cluck, Assistant City Manager
and Finance Director