

IN ACCORDANCE WITH THE OKLAHOMA OPEN MEETING LAW, THE AGENDA WAS POSTED  
December 12, 2022 AT 12:00 P.M. AT THE MUNICIPAL BUILDING,  
723 SOUTH LEWIS, STILLWATER, OKLAHOMA

MEETING MINUTES  
CITY OF STILLWATER AUDIT COMMITTEE  
December 15, 2022 at 1:00 p.m.  
Stillwater Municipal Bulding - Room 1112B  
723 South Lewis Street  
Stillwater, OK 74074

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**1. Call Meeting to Order**

Meeting was called to order by Chair Kelly Cox at 1:01 pm.

**2. Introduction of Members and City Staff**

Members present: Kelly Cox, Austin Pollard, John Killiam, Rachel Domnick, Christy Cluck, Norman McNickle

Members absent: Randy Murray, Councilor Kevin Clark

City staff present: Kimberly Carnley, Jared Thulin, Ashlyn Garis

Audit staff present: Karen Linn, BT&Co.

**3. Public Comment**

No public comment.

**4. General Orders**

- a. Approval of minutes of the November 10, 2022 special meeting.

Austin Pollard made a motion to approve the minutes as presented. Motion was seconded by John Killiam. Motion carried 4-0.

- b. Receive auditor communication and consider recommendation to the City Council to approve the Annual Comprehensive Financial Report for the City of Stillwater for the fiscal year ended June 30, 2022.

Karen Linn reviewed the report to the City Council and Audit Committee and explained the responsibilities of an external auditor and the procedures used in the audit. Linn reported that the City's Annual Comprehensive Financial Report was presented fairly in all material respects according to Generally Accepted Accounting Principles and therefor was issued an unmodified audit opinion.

- c. Receive auditor communication and consider recommendation to the City Council to approve the Single Audit Report for Fiscal year ended June 30, 2022.

Karen Linn reviewed the Single Audit Report and highlighted that the major program for fiscal year 2022 was the Airport Improvement Program and that the Single Audit is free of any findings, resulting in an unmodified opinion.

- d. Receive auditor communication and consider recommendation to the City Council to approve the Passenger Facility Charge Program Audit for fiscal year ended June 30, 2022.

Karen Linn reviewed the audit compliance report with the Committee and reported that the Passenger Facility Charge Program was issued an unmodified opinion.

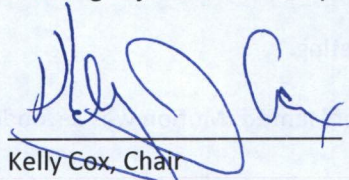
Austin Pollard made a motion to recommend to the City Council to approve the Annual Comprehensive Financial Report for fiscal year ending June 30, 2022, the Single Audit Report for fiscal year ending June 30, 2022, and the Passenger Facility Charge Program Audit for fiscal year ending June 30, 2022. Motion was seconded by Rachel Domnick. Motion carried 4-0.

- e. Consider recommendation to the City Council to select a firm for the external audit of the City of Stillwater and related trusts for the fiscal year ending June 30, 2023.

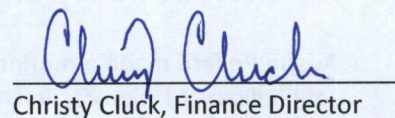
Christy Cluck provided staff's recommendation to put out a request for proposal for audit services. The City typically seeks proposals every three years; however, BT&Co willingly extended two consecutive one-year extensions during the COVID-19 pandemic. Staff will return to the Committee at a later date with a recommendation once proposals are received and evaluated.

#### 4. Adjourn

John Killiam made a motion to adjourn. Austin Pollard seconded the motion. Motion carried 4-0. Meeting adjourned at 1:32 pm.



Kelly Cox, Chair



Christy Cluck, Finance Director