COMMISSIONERS OF THE LAND OFFICE
INTERNAL AUDIT COMMITTEE SPECIAL MEETING AGENDA
TUESDAY, DECEMBER 16, 2025, AT 2:00 P.M.

29TH FLOOR CONFERENCE ROOM
STRATA TOWER, 29TH FLOOR
OKLAHOMA CITY, OKLAHOMA

Call to Order

Roll Call

Call Declaration of a Quorum

1. **Request Approval of Minutes for Special Meeting Held September 23, 2025**

    a. *Presented by Mary Ann Vassar, Internal Auditor*
    b. *Discussion*
    c. *Committee action in which the Committee may approve, disapprove, table the matter, and/or direct staff to take further action.*

2. **Discussion and Possible Action on Commercial Real Estate Valuation Audit Report**

    a. *Presented by Mary Ann Vassar, Internal Auditor*
    b. *Discussion*
    c. *Committee action in which the Committee may approve, disapprove, table the matter, and/or direct staff to take further action.*

3. **Discussion of Global Internal Audit Standards' Compliance Status (informational only)**

    a. *Presented by Mary Ann Vassar, Internal Auditor*
    b. *Discussion*

4. **Discussion of the 2025 Internal Audit Risk Assessment/Refresh (informational only)**

    a. *Presented by Mary Ann Vassar, Internal Auditor*
    b. *Discussion*

5. **Consideration and Possible Action to Approve the 2026 Proposed Internal Audit Plan**

    a. *Presented by Mary Ann Vassar, Internal Auditor*
    b. *Discussion*
    c. *Committee action in which the Committee may approve, disapprove, table the matter, and/or direct staff to take further action.*

6. **Consideration and Possible Action to Approve Dates for 2026 Commissioners of the Land Office Internal Audit Committee Special Meetings**

The Chief Internal Auditor proposes the following 2026 meeting schedule for special meetings of the Audit Committee:

- Tuesday, March 24, 2026
- Tuesday, June 16, 2026
- Tuesday, September 15, 2026
- Tuesday, December 15, 2026

a. *Presented by Mary Ann Vassar, Internal Auditor*
b. *Discussion*
c. *Committee action in which the Committee may approve, disapprove, table the matter, and/or direct staff to take further action.*

7. **New Business**

Adjourn

Notice of Posting:

Date / Time: December 12, before 12:00 p.m.

Location: Commissioners of the Land Office
204 N. Robinson, Suite 900
Oklahoma City, OK 73102

By: Sabrina Cabral

A public body is not required under the Oklahoma Open Meetings Act or the First Amendment of the U.S. Constitution to provide individuals an opportunity to express views or interview members of the public body. Oklahoma Attorney General Opinion 02-26.