COMMISSIONERS OF THE LAND OFFICE
INTERNAL AUDIT COMMITTEE SPECIAL MEETING MINUTES
TUESDAY, JUNE 16, 2026, AT 2:00 P.M.

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

The agenda was posted online on the Commissioners of the Land Office website and at the Commissioners of the Land Office physical location on June 12, 2026, before 4:30 p.m.

PRESENT

Teena Gunter, Secretary of Board of Agriculture's appointee
Lisa Hodges, Auditor and Inspector's appointee
Katherine Black, Superintendent of Public Instruction's appointee

ABSENT / EXCUSED

Jennifer Davenport, Governor's appointee
Shane Saunders, Lieutenant Governor's appointee

LAND OFFICE STAFF PRESENT

Dan Whitmarsh, Secretary
John Fischer, Assistant Secretary
Perry Tirrell, General Counsel
Mary Ann Vassar, Chief Internal Auditor
Tristan Newbold, Director, Legislative Affairs and Communications
Matt Clarkson, Assistant Director, Financial Services
Phillip Chandler, Assistant Director Financial Services
Sabrina Cabral, Recording Secretary/Executive Assistant

VISITORS

N/A

Chief Internal Auditor Mary Ann Vassar called the meeting to order at 2:04 PM. Auditor Vassar then requested roll be called, confirmed the presence of a quorum and ensured proper posting.

1. Request Approval of Minutes for Special Meeting Held March 24, 2026

Chief Auditor Vassar asked the Committee to approve the minutes for the special meeting of the Commissioners of the Land Office Internal Audit Committee held on March 24, 2026. She stated the proposed minutes were included in their packets the audio recording

of the meeting had also been provided to members who were not in attendance at that meeting.

Motion by Committee Member Gunter to approve the minutes of the special meeting held March 24, 2026; motion seconded by Committee Member Hodges.

Sec. of Board of Ag Appointee, Gunter:	Aye
St. Auditor Appointee, Hodges:	Aye
Supt. of Pub Instr. Appointee, Black:	Aye

Motion carried.

2. Discussion and Possible Action on Application Data Integrity Report

Chief Auditor Vassar gave a high-level summary of the Application Data Integrity Report. The Application Data Integrity Report reviewed the accuracy and consistency of the organization's internal property database by comparing its data with three other sources: historical plat maps, the GIS mapping system, and available county assessor records. The audit focused on whether property descriptions, boundaries, and activity updates are accurately recorded and aligned across all systems.

Overall, the audit found that Property activity data (sales, exchanges, expirations) are consistently accurate. It also found data anomalies in the database were explainable and not true errors. Lastly, most property descriptions matched across sources, with only a very small number of isolated inconsistencies. Only three inaccurate line-items were noted out of six hundred reviewed. Minor discrepancies in county assessor records were not treated as errors but will be referred to real estate staff for follow-up. The slight GIS differences (often under an acre) were likely due to automated mapping limitations or rounding on irregularly shaped parcels.

There were two recommendations. Chief Internal Auditor Vassar recommended that Real Estate personnel evaluate, based on their experience and knowledge of application limits, to record certain irregular property features, where likely differences could be within CLO surface properties. The nature and impact of areas with such potential can be assessed by having cross-functional users and IT staff evaluate the potential quantity/exposure of the differences, resource requirements to pursue corrections, and any risks to the current database structure if changes are made. Secondly, she recommended considering modernizing and standardizing property description formats, given the age and inconsistency of historical legal descriptions, especially around complex features like easements and water boundaries.

Management has not yet provided written responses, but she plans to gather input from area managers and develop an organization-level response. The committee agreed to forward the finalized report (with responses) to the Commission and to receive copies themselves once available.

Motion by Committee Member Black to present the Application Data Integrity Report with management responses to the Commission; motion seconded by Committee Member Gunter.

Sec. of Board of Ag Appointee, Gunter:	Aye
St. Auditor Appointee, Hodges:	Aye
Supt. of Pub Instr. Appointee, Black:	Aye

Motion carried.

3. Discussion and Possible Action on Proposed Internal Audit Charter Revisions

The charter revisions mainly address formatting updates, required standard language, and structural improvements to align with current internal audit practices. The letterhead was updated and a small typo corrected. A formal purpose section was added using required wording from the professional standards. The scope of work section was only refined with minor phrasing changes. Significant updates were made to the standards section to reflect new terminology, government-specific compliance considerations, and clearer expectations for reporting audit plans, activities, and timing for delivering audit reports to the Commission. The authority section was reorganized to replace the outdated mission language with a clear description of statutory and charter-based authority, emphasizing unrestricted access to records and resources. Independence and objectivity requirements were expanded to include conflict-of-interest safeguards, limits on operational involvement, disclosure expectations, and recognition of government-specific constraints like funding approvals and Commission oversight for termination of the Chief Internal Auditor. The accountability section was updated to require a risk-based audit plan, regular communication of audit status, and language that reflects Open Meetings Act limitations on private sessions. The internal audit committee section clarifies Committee composition, meeting expectations, advisory responsibilities, and personnel evaluation input, while also reinforcing open-meetings compliance and guidance on committee inquiries to management. Overall, the changes modernize the charter, align it with updated standards, and clarify roles, authority, communications, and structural constraints within a government environment.

Motion by Committee Member Hodges to accept Proposed Internal Audit Charter Revisions; motion seconded by Committee Member Gunter.

Sec. of Board of Ag Appointee, Gunter:	Aye
St. Auditor Appointee, Hodges:	Aye
Supt. of Pub Instr. Appointee, Black:	Aye

Motion carried.

4. Discussion of Upcoming Internal Audit Projects (informational only)

Chief Internal Auditor Vassar reviewed the status of the current audit project, which is the apportionment audit. Work is in the planning phase, including research, determining documentation needs, and reviewing calculation methods. A meeting with all personnel involved in the apportionment process is scheduled to clarify responsibilities and process details.

Informational only, no vote was taken.

5. New Business

No new business.

Motion by Committee Member Hodges to adjourn. Motion seconded by Committee Member Black.

Sec. of Board of Ag Appointee, Gunter:	Aye
St. Auditor Appointee, Hodges:	Aye
Supt of Pub Instr. Appointee, Black:	Aye

Motion carried.

Meeting adjourned at 2:37 p.m.