

## **Annual Report Fiscal Year 2021**

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Inspector General**

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# OFFICE OF THE INSPECTOR GENERAL

## Fiscal Year 2021 Annual Report

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### **EXECUTIVE SUMMARY**

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Ordinance 20-O-22AA requires the Office of the Inspector General (OIG) to complete an annual report each year which summarizes the Office's activities of the fiscal year. The report shall describe the accomplishments of the Office of the Inspector General including a summary of each audit and investigation completed during the reporting period. Additionally, the ordinance requires a description of significant deficiencies and abuses relating to the administration of programs and operations of the City disclosed by audits and investigations during the reporting period, as well as a description of recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, deficiencies, or abuses identified.

#### **Summary of 2021**

Fiscal Year (FY) 2021 was a year of firsts for the Office of the Inspector General as this was the first full year of operating as an Office of Inspector General and the first year of operation for the City's Citizens Police Review Board. The following highlights the accomplishments of OIG staff during FY 2021.

- The Audit Division issued 10 audit products in which 23 recommendations were made to improve City operations and the status of 17 action plan steps from prior audits was reported.
- The Investigations Division began operations, finalized the establishment of policies and procedures for conducting investigations, disposed of 18 complaints related to City operations, completed 11 citizen contact referrals, while two investigative cases remain open pending further investigation and report issuance.
- The OIG assisted in the organization and launch of the Citizens Police Review Board and served as the Board's administrator for the year. In supporting the Board as its administrator, the OIG provided many services including scheduling and holding meetings, preparing agendas, coordinating training of Board members, distributing information and records requested by the Board, and orientation of new members due to turnover.

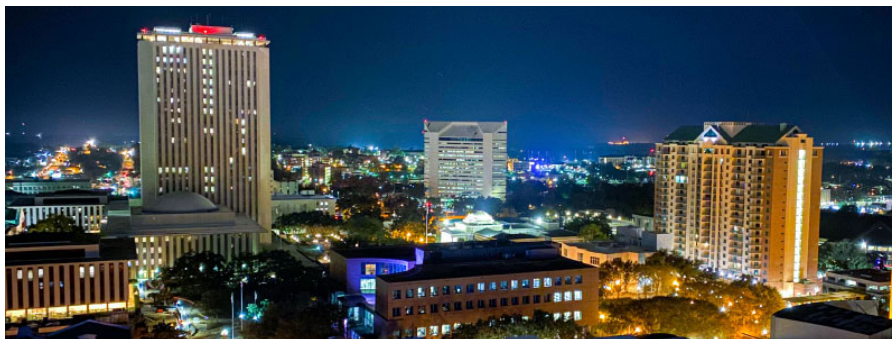
#### **Conclusion**

This was a challenging but successful year for the OIG as once again the COVID pandemic hindered operations and several staff left the OIG for promotional opportunities. Staff worked diligently, overcame those issues, and were successful in accomplishing the mission of the Office of the Inspector General.

## CITY OVERVIEW

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The City is a robust organization with a workforce of more than 3,000 dedicated employees who are proud to call Tallahassee and the surrounding communities home. The City is the largest single provider of municipal services in our community, including police, fire, public transportation, electric, gas, water, parks, and more. Employees pride themselves on providing exceptional customer service, while also exploring ways to increase efficiencies and create a strong, vibrant community.



This commitment to best-in-class service delivery has led to the City being recognized as a two-time All-America City, No. 1 Public Utility in the nation, and Best in Nation Gas Utility. Residents and visitors alike value our City's unique qualities that earn Tallahassee nationwide recognitions, including Most Livable City and one of the South's Best Cities. To build on our successes and ensure Tallahassee is the national leader in the delivery of public service, it is vital that we inspire our talent to be innovative and intentional in addressing existing and future challenges.

## AUTHORITY AND RESPONSIBILITY

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The position of City Auditor was established in 1979 pursuant to Section 32 of the City of Tallahassee Charter Laws. On July 8, 2020, the City adopted Ordinance 20-O-22AA which expanded the authority, powers, jurisdiction, and responsibility of the City Auditor and created the City's Office of the Inspector General (OIG). The OIG is charged with maintaining and operating a full-time program of audits, investigations, inspections, and reviews of the City's performance measurement system. For the purpose of providing increased accountability and oversight of the City and assisting in improving programs and operations administered or financed by City operations in detecting, deterring, preventing, and eradicating fraud, waste, abuse, mismanagement, and misconduct by appointed officials, employees, contractors, subcontractors, other parties doing business with the City and/or receiving City funds.

The stated mission of the OIG is to:

*Advance integrity, accountability, transparency, and efficiency and effectiveness within City government by providing professional, independent, and objective audit and investigative services.*

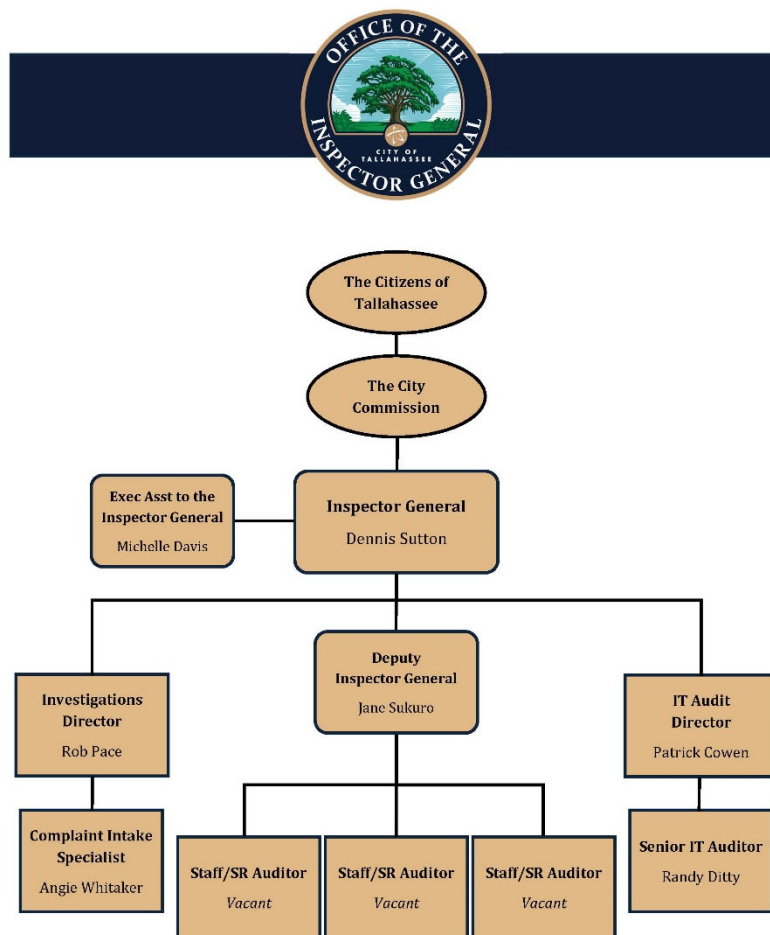
# Office of the Inspector General Annual Report Fiscal Year 2021

The Inspector General reports directly to the City Commission and is independent under *Government Auditing Standards* and *Standards for Professional Practice of Internal Auditing* to conduct financial and performance audits of any area in the City. The Inspector General is also independent in compliance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General* and Commission for Florida Law Enforcement Accreditation *Florida Inspectors General Standards*. This level of independence would not exist if the OIG was organizationally placed under the City Manager or other Appointed Official.

## ORGANIZATION AND STAFF

The OIG, headed by the Inspector General, is comprised of two divisions, an Audit Division and an Investigations Division. Staff is comprised of 10 professionals: Inspector General, Deputy Inspector General, Executive Assistant, Investigations Director, Complaint Intake Specialist, three Staff/Senior Auditors, IT Audit Director, and Senior IT Auditor.

During the year, time was spent filling vacant positions within the office. The office is currently organized as follows.



## **STAFF QUALIFICATIONS**

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OIG staff members possess a range of backgrounds and experience in a variety of disciplines including accounting, auditing, investigations, program evaluation, and project management. Staff members continually work to enhance their professional skills by obtaining continuing education, maintaining professional certifications, and actively participating in professional organizations.

### **Professional Training**

Professional auditing and investigative standards require audit and investigative staff members meet the following training requirements:

- Per Government Auditing Standards (Yellow Book) and Internal Auditing Standards (Red Book), internal auditors must enhance their knowledge, skills, and other competencies through obtaining 80 hours of continuing professional education (CPE) every two years.
- Per Principles and Standards for Offices of Inspectors General (Green Book), OIG staff performing investigations, inspections, evaluations, reviews, or audits should complete at least 40 hours of CPE, every two years, that directly enhance the person's professional proficiency.
- Per the Commission for Florida Law Enforcement Accreditation (CFA) OIG accreditation standards, investigation members must receive a minimum of 40 hours of continuing professional education every two years, with at least 12 hours in subjects related to their primary responsibility.

### **Professional Certifications**

Professional certifications require significant time and effort to attain and maintain. These certifications demonstrate professional competence, proficiency, and commitment to the profession. During the reporting period, OIG staff members collectively maintained the below professional certifications.

- Certified Public Accountant
- Certified Internal Auditor
- Certified Information Systems Auditor
- Certified Inspector General
- Certified Inspector General Investigator
- Certified Fraud Examiner
- Certified Accreditation Professional

### Professional Affiliations

Membership and participation in professional organizations help staff members develop professionally, establish and advance professional networks, participate in professional community activities, and obtain continuing professional education. During FY 2021, OIG staff members collectively maintained membership or participation with the following organizations.

- Institute of Internal Auditors
- Association of Government Accountants
- Florida Government Finance Officers Association
- Association of Inspectors General
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association



**ASSOCIATION OF  
INSPECTORS GENERAL**  
*Advancing Professionalism, Accountability & Integrity*





## OFFICE OF THE INSPECTOR GENERAL

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In accordance with City ordinances and Commission policies, the Office of the Inspector General (OIG) provides a full-time program of audits, investigations, inspections, and reviews of City operations. Those activities provide increased accountability, oversight, and assist in improving the programs and operations administered or financed by the City. To meet the OIG's responsibilities the Inspector General has organized the Office into two divisions, an Audit Division and an Investigations Division.



### AUDIT DIVISION

The Audit Division is responsible for reviewing and appraising policies, plans, procedures, accounting, financial and other operations of the City and recommending changes for improvements. The Audit Division has full access to records, data, personnel, and other information necessary to carry out its function. Additionally, the City's Charter establishes an Audit Committee to help oversee the audit function of the OIG.



The OIG conducts audits identified in its Commission approved annual audit plan, when requested by the City Commission, or when a matter comes to the attention of the Inspector General that requires immediate attention. The annual audit plan is based on a comprehensive risk assessment which is to identify the City's programs and activities, and evaluate the risk associated with those programs and activities. To help assess risks and identify potential audit topics, input is requested from the City Commission, the City Audit Committee, Appointed Officials, members of the City Leadership Team, audit staff, and citizens

Based on the results of this year's risk assessment, the OIG developed the FY 2022 Audit Work Plan. The purpose of the plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The plan was completed and approved by the City Commission on October 13, 2021 and is available on the [OIG website](#).

We also perform follow-up audits to review and report on management's actions to correct issues identified in prior audits. Our follow-up audit process provides assurance to the City Commission and the respective Appointed Officials that areas identified for improvement in our audits are addressed by management. The follow-up process is a joint process involving audit staff and management whereby agreement is reached that identified issues need to be addressed and management acknowledges its responsibility for completing the corrective actions. Management identifies the corrective actions to be implemented, the name of the staff responsible for leading the effort, and the date when the corrective actions are planned for completion. We assess and report on corrective actions once a year.

Over the years we have established a level of professional cooperation and trust between our office and those we audit. We commend the Appointed Officials and Leadership Team for their proactive efforts in this accountability process.



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## Audit Reports Issued

For FY 2021, we issued 10 OIG products. A listing of those reports follows.

Report No.	Title	Issue Date
<b>Audit Reports</b>		
AR-2101	Final Audit Follow-Up of CIS Utility Adjustments	10-20-20
AR-2102	Audit of the Housing Division	4-7-21
AR-2103	Audit of the City's Ethical Culture	5-6-21
AR-2104	Final Audit Follow-Up of Animal Service Center Revenue Controls	8-6-21
AR-2105	Final Audit Follow-Up of Commercial Utility Meters	8-20-21
AR-2106	Final Audit Follow-Up of Potential Conflict of Interest Regarding Acquisition of Engineering Services	9-13-21
AR-2107	Final Audit Follow-Up Right-of-Way Maintenance	9-30-21
AR-2108	Audit Follow-Up of Hiring & Promotion Practices	9-30-21
<b>Other Reports &amp; Publications</b>		
OP-2101	Inspector General Alert – Payment Diversion	10-23-20
N/A	FY 2020 Annual Report	12-31-20

### **Final Audit Follow-Up of CIS Utility Adjustments (AR-2101)**

As part of the customer utility billing process, Customer Service staff within the Customer Operations Department (Customer Operations) routinely make adjustments (additions and waivers of standard service fees) to customer utility accounts that are not directly related to a customer's utility usage. In the original audit report (#1804), we concluded the non-consumption utility adjustments selected for testing were authorized and accurate and identified opportunities to strengthen controls and made recommendations accordingly. Management developed 10 action plan steps to address the recommendations. As of the end of this follow-up period, management successfully completed or resolved all 10 action plan steps.

### **Audit of the Housing Division (AR-2102)**

The scope of this audit included a review of the processes established by the Housing Division of the Department of Housing and Community Resilience to operate and oversee the federally and state funded Owner-Occupied Home Rehabilitation (OOR) and Emergency Home Repair Program (EHRP). A review and analysis of project files, responses from customer satisfaction surveys, site visits to rehabilitated homes, and interviews of those homeowners found income eligibility and EHRP processes were

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thorough and well-documented. Additionally, we found the Housing Division generally had controls in place to ensure the OOR and EHRP processes were in compliance with applicable policies and procedures and relevant rules and regulations; however, opportunities for improvement were noted.

Observation	Issue/Recommendation
<p>Client Issues Identified During Site Visits for Owner-Occupied Home Rehabilitation (OOR)</p>	<p>Audit staff sent out 22 homeowner satisfaction surveys, from which 10 responses were received. After reviewing the survey responses, we conducted one telephone interview and 14 site visits.</p> <p>Responses to the survey, homeowner interviews, and site visit observations showed homeowners were generally satisfied with the OOR program; however, issues were identified. The most significant included:</p> <ul style="list-style-type: none"> <li>• Improper, inadequate, incomplete or unsatisfactory work or products, including doors, drywall, electrical services, cabinets, appliances, and painting.</li> <li>• Repairs included in the statement of work were paid for but not performed; untimely completion of rehabilitation projects; and long wait periods between the application for and commencement of rehabilitation services.</li> <li>• Poor communication with homeowners, including clients not notified or consulted prior to 1) beginning of repairs, 2) inspections taking place, and 3) changes to planned repairs.</li> <li>• Rude and disrespectful treatment of homeowners by contractors, City, and agency representatives as well as pressure from those parties for homeowners to sign-off on incomplete repairs.</li> </ul> <p>We recommend management follow up with the non-profit agencies and rehabilitation homeowners to ensure concerns are addressed. We further recommend a monitoring checklist which lists all required documentation be prepared by staff and reviewed by management prior to completion of the rehabilitation project.</p>
<p>Inadequate Segregation of Duties in Owner-Occupied Home Rehabilitation (OOR)</p>	<p>While reviewing project files and performing site visits, we noted one employee within the Housing Division's Major Rehabilitation section was responsible for overseeing many if not all aspects of home rehabilitation projects. Duties performed by that individual include determining</p>

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	<p>and approving home repairs, reviewing and approving contractor bids, performing inspections for work performed, reviewing project files to ensure statement of work requirements are met, reviewing and approving contractor invoices, and approving payments.</p> <p>We recommend duties in the Major Rehabilitation section be adequately separated to ensure proper oversight of work performed and reduce the risk for errors, fraud and/or misconduct. Conflicting duties unable to be segregated due to a lack of resources should be mitigated by secondary review/monitoring of those duties by management.</p>
Incomplete Owner-Occupied Home Rehabilitation (OOR) Project Files	<p>Our review of 22 OOR project files revealed the following:</p> <ul style="list-style-type: none"> <li>• For all project files, inspection reports did not contain details or supporting documentation to verify inspections occurred.</li> <li>• None of the project files contained homeowner survey responses. Surveys were provided to homeowners at the beginning of rehabilitation projects rather than when repairs were completed.</li> <li>• Two files did not contain competitive bid documentation, before-rehabilitation pictures, or certificates of completion.</li> </ul> <p>To address these issues we recommend management:</p> <ul style="list-style-type: none"> <li>• Require inspection reports include, at a minimum, the homeowner's name and address, the date of inspection, the purpose of the inspection, and the results of the inspection.</li> <li>• Provide customer satisfaction surveys to homeowners when rehabilitation work has been completed.</li> <li>• Implement procedures to ensure non-profit agencies comply with requirements to provide the City with before and after rehabilitation pictures of home rehabilitations as well as copies of all bid documentation, including their selection for awarding the contract.</li> <li>• Review bid documentation and work write-ups prior to awarding rehabilitation contracts.</li> <li>• Compare before and after rehabilitation pictures prior to approving the payment.</li> </ul>

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	<ul style="list-style-type: none"> <li>• Ensure a monitoring checklist, which lists all required documentation, be prepared and completed by staff prior to final approval of the rehabilitation projects.</li> </ul>
Issues Identified in the Emergency Home Repair Program (EHRP) Project Files	<p>We reviewed 19 EHRP project files and found they generally complied with program requirements; however, a few exceptions were noted.</p> <ul style="list-style-type: none"> <li>• <u>Expenses</u> - One file reviewed showed expenses exceeded the \$12,500 maximum amount by \$1,240. Subsequent to our bringing this matter to management's attention, the issue was corrected.</li> <li>• <u>Liens</u> - One file reviewed showed a homeowner received a new Heating, Ventilation, and Air Conditioning (HVAC) system; however, a lien was not filed with the Leon County Clerk of Courts, as required by Housing policies and procedures.</li> <li>• <u>Income Eligibility</u> - For one project file reviewed, a homeowner's income eligibility was wrongly calculated as a one-person household rather than a two-person household. This error did not impact eligibility determination.</li> <li>• <u>Biographical and Demographical Data</u> - For one file reviewed, the homeowner's race/ethnicity was improperly recorded as White rather than African American/Black. Although age is not an eligibility requirement, being elderly (62 years and up) and/or disabled is categorized as Special Needs and prioritized under SHIP rules. Two homeowner's ages were inaccurately recorded, one as 57 rather than 59 and the other as 79 rather than 75. The error did not impact the prioritization of the project.</li> </ul> <p>We recommend management revise review procedures to improve the accuracy of their review performance, such as a second level review and provide ongoing requisite training.</p>
Owner-Occupied Home Rehabilitation (OOR) Timeliness Requirements Were Not Always Met	<p>We reviewed 22 OOR project files for compliance with required contract timelines and found the following infractions.</p> <ul style="list-style-type: none"> <li>• Eight disbursements were made to non-profit agencies after the disbursement due date specified in the contract.</li> </ul>

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	<ul style="list-style-type: none"> <li>• Timeliness could not be determined for work write-ups, competitive bid documentation, and/or change orders for any of the files primarily because work write-ups and responses from CHHS Division staff were not always dated.</li> <li>• Three projects, without 30-day extensions, exceeded the 120-day completion date by an average of approximately 36 days.</li> </ul> <p>We recommend the progress of projects be monitored and documented 30 days prior to the project completion date and disbursement due date to determine whether a 30-day extension and amendment are required. Additionally, we recommend management date-stamp documents received from the non-profit agencies and use a monitoring checklist to document the date of the review and response to work write-ups, competitive bid documentation, change order requests, and progress monitoring.</p>
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### Audit of the City's Ethical Culture (AR-2103)

Our audit purpose was to determine whether City employees understood the City's ethical values and could apply those values in their daily activities and the extent of compliance with key ethics-related policies and procedures. We conducted a survey of City employees to evaluate the culture and ethical environment of the City. We compared the results to the feedback received from the 2008 survey. The survey results indicate City employees could apply ethical values to daily activities. During the audit, opportunities for improving the City's ethics program were identified.

Observation	Issue/Recommendation
Whistle-blower and Anti-Fraud Policies	<p>As part of our audit, we noted the City has implemented many components recommended for a strong ethics and compliance program. Those components include a code of ethics, oversight and compliance for ethical behavior, ethics training, processes for reporting violations of the City's Ethics Code, and annual reviews of the City's Ethics Code and critical policies.</p> <p>However, we also noted the City of Tallahassee has not established and implemented Whistle-blower or Anti-Fraud policies which are important elements of a strong ethics and compliance program.</p> <p>We recommend the City implement Whistle-blower and Anti-Fraud policies and communicate these policies to all City employees. The policies should include elements</p>

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	<p>which guide employees on actions deemed fraudulent, identify responsibilities for the management of fraud, explain appropriate measures taken to deter fraud, outline the formal process employees should follow if fraud is suspected, encourage all employees to report any suspicions of fraud, and specify employee protection from retaliation should they report suspected acts of fraud, waste, and abuse. Additionally, the City should designate a process owner for the policies, so they are reviewed regularly to ensure they continue to meet the City's purposes.</p>
Instances of Witnessing Unethical Behaviors	<p>Since the 2008 survey of the City's ethical culture, employees witnessing unethical behaviors have significantly decreased but improvements are still possible. In the 2019 survey, 18% of respondents reported having personal knowledge of misconduct, or illegal or unethical behavior within the previous 12 months. The 18% represents a significant decrease (nearly 50%) from the 35% of employees reporting knowledge of such behavior in the 2008 survey.</p> <p>We recommend that, although the City has seen significant improvement in the rate of employees reporting knowledge of wrongdoing, management should continue its work to further reduce the level of misconduct, illegal or unethical behavior. Accordingly, we recommend management continue to communicate its expectations for employees to conduct themselves in an ethical manner at all times. Additionally, management should work to ensure employee training includes education related to the processes employees should follow to report known or suspected instances of illegal or unethical behavior.</p>
Codification of Management Directives	<p>The requirement to complete annual critical policy reviews and ethics training to receive Commission approved annual cost of living adjustments (COLA) is not codified in policy or procedure.</p> <p>We recommend management codify its directives related to annual ethics training and critical policy reviews into policy or procedure, and identify requirements, penalties (if any), and specify how the policy or procedure applies to employees governed by collective bargaining agreements or step progression plans.</p>
Outside Employment Forms	<p>Employees who have outside employment with a business or public agency doing business with the City of Tallahassee</p>

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	<p>did not always adequately disclose such secondary employment on the outside employment form as required by Administrative Policy and Procedure 706.06.</p> <p>We recommend management implement review procedures of the outside employment forms to ensure outside employer relationships are properly disclosed and do not present an actual or perceived conflict of interest.</p>
Evaluation Committees – Conflict of Interest Forms	<p>Conflict of Interest forms related to procurement evaluation committees were not always completed and did not include justification for missing signatures.</p> <p>We recommend in instances where RFP/RFQ evaluation committee members do not sign conflict of interest forms, management document the reasons such signatures were not obtained. Additionally, we recommend review of conflict of interest forms be included as part of the RFP/RFQ closeout process.</p>
Vendor Ethics Program	<p>The Purchasing Procedures Manual requires all employees and vendors to adhere to ethical standards; however, a vendor code of conduct or vendor code of ethics has not been established by the City.</p> <p>We recommend management ensure the Purchasing Procedures Manual is revised to include vendor ethical standards, the consequences for vendors who do not adhere to the standards, and vendor conflict of interest and vendor review forms.</p>

**Final Audit Follow-Up of Animal Service Center Revenue Controls (AR-2104)**

The Animal Service Center (ASC) is a municipal animal shelter operated by the City of Tallahassee, under the direction of the Parks, Recreation, and Neighborhood Affairs (PRNA) department. ASC offers a variety of animal related services to the public with a focus on animal care and control. In the original audit report (#2002), we found that ASC revenue controls did reasonably ensure that revenue was collected, accurately recorded, safeguarded, and deposited appropriately, and we identified opportunities to strengthen controls and made recommendations accordingly. Management developed six action plan steps to address the recommendations. As of the end of this follow-up period, management successfully completed all six action plan steps.



### **Final Audit Follow-Up of Commercial Utility Meters (AR-2105)**

The City of Tallahassee's utility consumption revenues are defined as those revenues generated by the sale of electricity, gas, and water to commercial and residential customers. The consumption is measured by meters placed at each service point. In the original audit (#1901), we found that the AMI meters were correctly reading commercial customers' consumption. However, we did identify opportunities to strengthen controls related to utility meters and issues with water meter radio module reliability. Recommendations to address the identified issues were made accordingly. Management developed four action plan steps to address the recommendations. As of the end of this follow-up period, management successfully completed all four action plan steps.

### **Final Audit Follow-Up of Potential Conflict of Interest Regarding Acquisition of Engineering Services (AR-2106)**

In response to information obtained by the City Auditor and the Independent Ethics Officer, an audit was conducted regarding a potential conflict of interest pertaining to acquisitions of engineering services. In that original audit report (#1801), we did not identify any evidence staff inappropriately used their position to secure a personal benefit for family; however, the approval of those awards did represent the appearance of a conflict of interest. We identified opportunities to strengthen controls and made recommendations accordingly. Management developed four action plan steps to address the recommendations. As of the end of this follow-up period, three of the four action plan steps have been completed and one remains with management.

### **Final Audit Follow-Up of Right-of-Way Maintenance (AR-2107)**

Pursuant to Florida law, the City of Tallahassee (City) is responsible for the maintenance of medians and other green spaces located in the City's right-of-way (ROW) and Leon County ROW within the City limits. The City is also responsible for maintenance of certain state ROW as specified in Memorandums of Agreement between the City and the Florida Department of Transportation. In the original audit report (#1720), we found the City routinely maintains City ROW, County owned ROW associated with gateway roads and main thoroughfares, as well as contracted state ROW. Our audit noted the City does not maintain a listing of all ROW it is responsible for maintaining. Additionally, it was noted there are no written policies and procedures describing the criteria for prioritizing maintenance of ROW sites. Management developed a total of five action plan steps in response to our recommendations. As of the end of this follow-up period, four steps had been completed and management elected to accept the risks associated with the one remaining step.

### **Audit Follow-Up of City Hiring and Promotion Practices (AR-2108)**

The purpose of the audit was to determine if hiring and promotion practices (personnel actions) were conducted in accordance with applicable policies and procedures, state and federal requirements, and industry best practices. We found the personnel actions for which supporting documentation was available were conducted consistent with applicable policies, procedures, and other requirements. However, we noted documentation supporting personnel actions was not always available, as such we were not able to make an overall determination regarding compliance with applicable policies, procedures, and other requirements. Management developed seven action plan steps in response to audit recommendations. Six of those steps were completed this follow-up period, the one remaining action plan step was in progress and will be reviewed as part of a subsequent follow-up.

### **Inspector General Alert - Payment Diversion (OP-2101)**

A City employee was convinced by an individual fraudulently claiming to be a City vendor to initiate a change in vendor banking information (i.e., payment routing). The change resulted in payments to the City's vendor being diverted to a fraudulent bank account and a loss of City monies. The matter was referred to the Tallahassee Police Department for further investigation and led to the implementation of a new City process for changing any vendor information.

## **INVESTIGATIONS DIVISION**

The Investigations Division is responsible for reviewing allegations involving fraud, waste, abuse, mismanagement, and misconduct by appointed officials, employees, contractors, sub-contractors, or other parties doing business with the City and/or receiving City funds. To accomplish its mission, the Investigations Division receives and investigates complaints from any source the Inspector General deems credible or upon the Inspector General's own initiative. Some complaints received by the Office of the Inspector General (OIG) do not rise to the level of an Inspector General investigation. In these cases, the complaint is referred to management for further action. Additionally, some complaints do not contain enough information to warrant immediately opening an investigation. In these cases, the Investigations Division will gather facts and obtain additional information regarding the complaint. Based on what is found, a determination will be made as to whether an investigation is conducted, the complaint is referred to management, or closed with no further action.



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### Hotline

The OIG Fraud Hotline is a confidential hotline to report fraud, waste, abuse, misconduct, or mismanagement involving City appointed officials, City employees, contractors, sub-contractors, or other parties doing business with/or receiving City funds. All complaints received are reviewed by the OIG for further determination of the need for further investigation or referral to an appropriate authority.



### **OIG Fraud Hotline**

Report Fraud, Waste, Abuse

Online at <https://www.talgov.com/transparency/inspectorgeneral-hotline.aspx>

Email at [oigcomplaint@talgov.com](mailto:oigcomplaint@talgov.com)

Hotline at 850-41-FRAUD (850-413-7283).

### Complaints and Inquiries

Per City Ordinance 20-O-22AA, the OIG shall receive and investigate complaints from any source and investigate those complaints the Inspector General deems credible. In addition, the Inspector General may on its own initiative conduct investigations concerning alleged fraud, waste, abuse, mismanagement, misconduct, and service deficiencies including deficiencies in the operation and maintenance of facilities. Credible complaints of this nature regarding the Office of the Inspector General shall be forwarded to the City Attorney's Office who shall retain an investigator and report to the City Commission as appropriate.#

Complaints and inquiries regarding the City's activities may be received in-person or via telephone, website, postal mail, or email. Complaints may also be received by referral from the other Appointed Officials. All complaints/inquiries received during the reporting year were reviewed and addressed or forwarded to the appropriate authority.

The Investigations team completed 11 citizen contact referrals and disposed of 18 complaints. Two investigative cases remain open pending further investigation. In accordance with 119.0713(b), Florida Statutes, a description of the allegations and results of the preliminary review will be provided when the case is closed or no longer active.

### **Accreditation**

The Commission for Florida Law Enforcement Accreditation (CFA) establishes investigative standards, oversees an accreditation program, and awards accreditation to Offices of Inspectors General within the State of Florida that operate within specific standards for investigations.



Being an accredited agency indicates the work products of the OIG's investigative function meets or exceeds the highest professional standards promulgated for Offices of Inspectors General. The benefits of accreditation include improved agency transparency, enhanced quality and consistency of investigations, and establishment of policies and procedures for investigative activities.

The OIG is working diligently to ensure compliance with investigative standards and will be seeking accreditation status from the CFA in the first half of 2022.

### **CITIZENS POLICE REVIEW BOARD**

The Citizens Police Review Board (CPRB or Board) was created to provide a mechanism that would allow for citizens to review and make recommendations regarding the policies of the Tallahassee Police Department (TPD). The CPRB was established by the City Commission through the adoption of Ordinance No. 20-O-31 on September 9, 2020.



The stated purpose of the Board is to foster transparency, enhance communication, and ensure a relationship of trust and respect between Tallahassee Police Department and the community by creating an unbiased panel of citizens to review completed Department internal affairs reports, cases, and issues relating to law enforcement that are of importance or of interest to the community and the City, and to increase and demonstrate police accountability and credibility with the public.

The Inspector General was assigned responsibility to serve as the CPRB's Administrator. The duties of the Administrator include: 1) ensuring that records, unless confidential by law, requested by the CPRB are provided to the CPRB; 2) assisting the Board chair in preparing the agenda for each meeting in accordance with procedures approved by the City Commission; and 3) providing appropriate public notice of meetings and prepare minutes. In addition to duties assigned the Administrator by ordinance, the Office of the Inspector General schedules, coordinates, and facilitates the monthly CPRB meetings, assists in the preparation of Board requests for information from and recommendations to TPD, and coordinates the preparation of the Board's annual report to the City Commission.

During the prior year (FY 2020), the OIG assisted in developing the CPRB Ordinance and its related policies and procedures. The Board began conducting business in FY 2021 and held its first meeting on March 4, 2021.

## Office of the Inspector General Annual Report Fiscal Year 2021

I am extremely proud of the OIG staff who worked very hard laying the foundation for the operations of the Board and its success this year. Notable accomplishments of the OIG include:

- Assisting and supporting the selection of the initial members of the CPRB through development of the applications, review and vetting of applicants for eligibility, and facilitating the appointment process for CPRB members,
- Ensuring Board members are knowledgeable of and meet the education and other requirements for CPRB membership (e.g., completion of TPD Citizen Academy, 2-hours of diversity/equity training, and 6-hours of “ride-along” with a TPD officer),
- Educating and helping ensure all parties involved in the activities of the CPRB know and understand the extent of the authority given to the Board,
- OIG staff attending both TPD Citizen Academy classes offered this year, to assist Board members and help ensure their successful completion of the Academy,
- Planning and implementing a process for holding CPRB meetings that provides for access and input by the public, transparency and completeness of information needed for Board operations, and provides for safety of all attendees (COVID-19 pandemic),
- Scheduling WebEx access for virtual participation by citizens and/or CPRB members, and
- Scheduling monthly CPRB meetings, preparing meeting agendas, providing and distributing materials, coordinating/preparing facilities, and conducting meetings.

The CPRB has had a successful year and reviewed TPD policies that were applicable to several incidents. The CPRB experienced two resignations during its inaugural year of operation. The resignations related to required time commitment and personal reasons. Nevertheless, the Board established a solid foundation for future success. The Board’s year end report highlights its 2021 accomplishments and its aspirations to continue serving the citizens and community to help make Tallahassee the “best city in the world!”

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