



Annual Report Fiscal Year 2022

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Inspector General

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OFFICE OF THE INSPECTOR GENERAL

Fiscal Year 2022 Annual Report

EXECUTIVE SUMMARY

Ordinance 20-O-22AA requires the Office of the Inspector General (OIG) to prepare an annual report summarizing the OIG's activities for the fiscal year. The report must include information on the OIG's achievements, a summary of each audit and investigation completed during the reporting period, and a description of significant deficiencies and abuses related to the City's programs and operations identified through audits and investigations. Additionally, the report must include recommendations for corrective action made by the Inspector General to address significant problems, deficiencies, or abuses identified. This annual report serves to provide a comprehensive overview of the OIG's work and promote transparency and accountability in the administration of the City's programs and operations.

Summary of 2022

The OIG issued seven products and assisted many City departments during the year. The following highlights the accomplishments of OIG staff during FY 2022.

- The Audit Division issued six audit products in which 13 recommendations were made to improve City operations and the status of 20 action plan steps from prior audits was reported.
- The Investigations Division has been very active this year. They earned accreditation and assisted in accreditation reviews; investigative policies and procedures were revised and updated to ensure continued compliance with revisions to standards; security protocols were reviewed and revised to ensure whistleblower complaints, associated investigations, and any related records would remain confidential as required by law. The Division disposed of 29 complaints, completed 45 citizen contact referrals, and completed 1 investigation and 5 preliminary reviews (which do not result in a formal investigative report). Additionally, five investigative cases remain open pending further investigation.
- The OIG continued assisting with the Citizens Police Review Board and serving as the Board's Administrator. In supporting the Board as Administrator, the OIG provided many services, including scheduling and holding meetings, preparing agendas, coordinating the training of Board members, distributing information and records requested by the Board, and orientation of new members due to turnover.

Conclusion

This was another challenging yet successful year for the OIG as we filled three vacant audit positions and earned accreditation. Staff has worked diligently to accomplish our goals. The upcoming year will bring opportunities the OIG will rise to meet.

CITY OVERVIEW

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 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 value our City's unique qualities that earn Tallahassee national 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, we must inspire our talent to be innovative and intentional in addressing existing and future challenges.

AUTHORITY AND RESPONSIBILITY

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, 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. OIG's purpose is to:

- increase accountability and oversight of City programs and operations,
- assist in improving programs and operations administered or financed by City operations, and
- assist 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.

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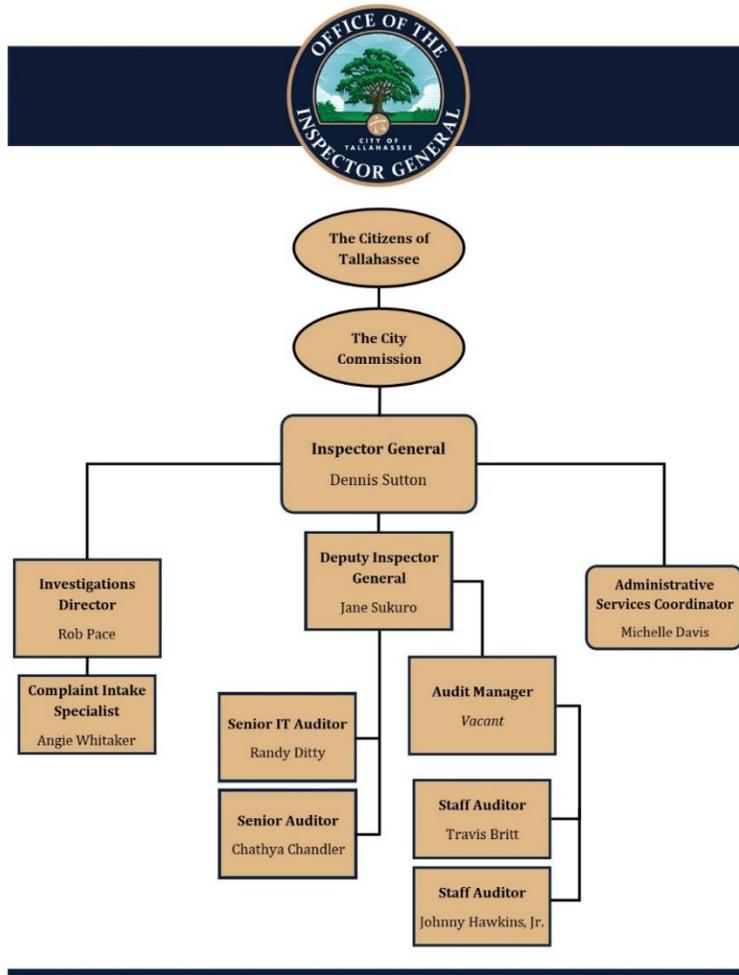
The stated mission of the OIG is to:

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

The Inspector General reports directly to the City Commission and is independent under *Government Auditing Standards* and *International Professional Practices Framework* to conduct financial and performance audits of any area in the City. The Inspector General is also independent in respect to the *Principles and Standards for Offices of Inspector General* and *Florida Inspectors General Standards*. This level of independence would not exist if the OIG were organizationally placed under another Appointed Official.

ORGANIZATION AND STAFF

The OIG, headed by the Inspector General, comprises an Audit Division and an Investigations Division. During the year, time was devoted to filling three vacant positions within the Audit Division. The OIG is currently organized as follows.



STAFF QUALIFICATIONS

OIG staff members possess a range of backgrounds and experience in various 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 to meet the following training requirements.

- Per *Government Auditing Standards* (Yellow Book) and *International Professional Practices Framework* (Red Book), internal auditors must enhance their knowledge, skills, and other competencies by 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 *Florida Inspectors General 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 maintained the professional certifications below.

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Internal Controls Auditor (CICA)
- Certified Inspector General (CIG)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Examiner (CFE)
- Certified Accreditation Professional (CAP)

Professional Affiliations

Membership and participation in professional organizations help staff develop professionally, establish and advance professional networks, participate in professional community activities, and obtain continuing professional education. During FY 2022, OIG staff members maintained membership or participation with the following organizations.

- Institute of Internal Auditors (IIA)
- Association of Government Accountants (AGA)
- Florida Government Finance Officers Association (FGFOA)
- Association of Inspectors General (AIG)
- Association of Certified Fraud Examiners (ACFE)
- Information Systems Audit and Control Association (ISACA)
- Institute for Internal Controls (IIC)



**ASSOCIATION OF
INSPECTORS GENERAL**

Advancing Professionalism, Accountability & Integrity



ISACA®



*Together, Reducing
Fraud Worldwide*

OFFICE OF THE INSPECTOR GENERAL

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 Audit and Investigations Divisions.



AUDIT DIVISION

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



The audits conducted were identified in the City Commission-approved annual Audit Work Plan (Plan), when requested by the City Commission, or when a matter came to the attention of the Inspector General that required immediate action. The Plan is based on a comprehensive risk assessment 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.

The FY 2022 Plan was based on the annual risk assessment. The Plan aims to identify, select, and plan the allocation of resources for the upcoming fiscal year. The Plan was approved by the City Commission on October 13, 2021.

The Audit Division also performed follow-up audits to review and report on management's actions to correct issues identified in prior audits. Our follow-up report process serves to provide assurances 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 collaborative process involving audit staff and management whereby an agreement is reached that identified issues need to be addressed, and management acknowledges its responsibility for completing the corrective actions. Management determines the corrective actions to be implemented, the name of the staff responsible for leading the effort, and the planned completion date for the corrective actions. Audit staff verify and report on management's corrective actions once a year.

Over the years, the OIG has established a level of professional cooperation and trust with those audited. The OIG commends the Appointed Officials and Leadership Team for their proactive efforts in this accountability process.

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Audit Products

For FY 2022, the Audit Division issued six audit products.

| Report No. | Title | Issue Date |
|---|---|------------|
| <i>Audit Reports</i> | | |
| AR-2201 | Audit of Purchase Card Administration | 12-23-21 |
| AR-2202 | Final Audit Follow-Up of Hiring & Promotion Practices | 6-3-22 |
| AR-2203 | Audit Follow-Up of Purchase Card Administration | 7-29-22 |
| AR-2204 | Audit Follow-Up of the City's Ethical Culture | 7-29-22 |
| AR-2205 | Final Audit Follow-Up of the Housing Division | 8-10-22 |
| <i>Other Reports & Publications</i> | | |
| OP-2201 | Inspector General Alert - Decorum in Public Meetings | 11-17-21 |

Audit of Purchase Card Administration (AR-2201)

The City processes approximately 61,000 P-Card transactions annually. In efforts to evaluate the efficiency and effectiveness of the administration of the City's P-Card Program (Program), this audit reviewed and evaluated P-Card activity within selected City departments. Specifically, during this audit we tested transactions for compliance with the City P-Card policy and good business practices, evaluated controls over the use of City P-Cards, and reviewed the City P-Card policy for completeness and adequacy. We concluded that overall, City P-Card policies and procedures provided adequate internal controls to reasonably ensure P-Card transactions were accurate, properly approved and recorded, served a public purpose, and Program goals would be achieved. However, we did identify where improvements should be made to the administration of the Program.

| Observation | Issue/Recommendation |
|-----------------------|---|
| Segregation of Duties | Segregation of duties is an important internal control which separates duties and/or responsibilities that should not be conducted by the same person. The separation of incompatible duties is intended to reduce the risk intentional or unintentional errors could occur without timely detection. Our review of the Program showed an inadequate segregation of duties related to certain administrative duties. Specifically, we noted the two individuals primarily involved in the administration of the Program had the ability and authority to perform incompatible duties which would increase the risk errors (unintentional or intentional) could remain undetected. |

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| | <p>We recommended the incompatible duties in the Program be separated among more than one staff. When conflicting duties cannot be segregated, we recommended additional reviews and/or monitoring of those duties by management.</p> |
| <p>Formal P-Card Program Monitoring Process</p> | <p>Administrative Policies and Procedures #603 - P-Card Procedures (APP 603) requires P-Card Admin to perform periodic monitoring of the Program. A formal and consistently applied monitoring process which includes both transaction monitoring and departmental reviews will reduce the risk errors and fraud may occur within the Program. Our audit did not identify any evidence showing P-Card Admin had conducted such monitoring activities during the audit period.</p> <p>We recommended P-Card Admin perform monitoring of individual P-Card transactions, conduct departmental reviews of P-Card usage, and document those monitoring activities. We further recommended the departmental review process include, at a minimum: 1) a risk-based methodology for determining which departments are selected for review; 2) the establishment of criteria to be consistently used when evaluating departmental oversight of P-Card activities; and 3) communication of departmental review results to applicable departmental, Financial Services, and executive level leadership.</p> |
| <p>Controls Related to the Transfer of P-Card Data</p> | <p>During our review of the process for recording P-Card transactions in PeopleSoft FMS, we noted P-Card Admin manually downloaded transaction information from the bank and then manually uploaded that information into PeopleSoft Financials.</p> <p>The manual process P-Card Admin uses to obtain and record the City's P-Card transaction information is inefficient. Additionally, the file containing the P-Card transaction information is in an unprotected format increasing the risk information could be changed prior to its upload to PeopleSoft FMS.</p> <p>We recommended the process for transferring P-Card transaction information from the bank to PeopleSoft FMS be automated to increase the efficiency and security of the Program by reducing staff time and involvement in the process. If an automated process is determined not to be feasible, we recommended management implement mitigating controls to help reduce the risks related to the alteration of P-Card transaction information.</p> |

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| <p>Clarity and Conciseness of P-Card Policy</p> | <p>APP 603 is the City policy establishing requirements for P-Card usage and administration of the Program. Our review showed the policy needs revision to communicate management’s directives and expectations in a more clear and concise manner.</p> <p>We recommended management review and update APP 603 to provide clear, concise, and appropriate P-Card guidance to departments and cardholders. Additionally, we recommended the purchase of gift cards be prohibited.</p> |
| <p>Refresher P-Card Training</p> | <p>During our review of training provided by P-Card Admin, we noted formal training is required for new cardholders. However, refresher training is not required for existing cardholders to ensure those cardholders are aware of changes in policies and procedures governing P-Card usage.</p> <p>We recommended P-Card Admin require a refresher training program for existing cardholders. The refresher training should be required for all P-Card holders on a regular and recurring basis. To help ensure cardholders obtain refresher training, we recommended management consider only issuing replacement P-Cards (e.g., when existing P-Card expires) upon completion of refresher training.</p> |
| <p>Performance Measures</p> | <p>Performance measures are an important tool for evaluating the success and management of programs and services. APP 603.06 states performance measures will be established, used to monitor the achievement of Program goals, and the results of the performance measurement will be reported to executive management.</p> <p>Our audit showed one performance measure had been developed for tracking the rebate generated by the Program. However, we were unable to determine whether performance measures had been developed to monitor other Program goals.</p> <p>We recommended management establish performance measures to evaluate the City’s success in achieving the Program’s goals as identified in APP 603. We further recommended management establish additional performance measures to evaluate the Program’s success in achieving business and strategic objectives. Finally, we recommended a formal reporting process be implemented to periodically provide performance measure results to executive management.</p> |

Final Audit Follow-Up of City Hiring and Promotion Practices (AR-2202)

Management developed seven action plan steps to address the recommendations in the original audit report #1904. As of the end of the follow-up period, management successfully completed all seven steps.

Audit Follow-Up of Purchase Card Administration (AR-2203)

Management developed nine action plan steps to address the recommendations in the original audit report #2201. As of the end of the follow-up period, the four steps due for completion were in progress. We will follow up and report on the status of the action plan steps as part of the 2023 follow-up reporting cycle.

Audit Follow-Up of the City's Ethical Culture (AR-2204)

Management developed 10 action plan steps to address the recommendations in the original audit report #2103. As of the end of this follow-up period, management successfully completed nine steps and one step remained in progress. We will follow up and report on the status of the remaining action plan step as part of the 2023 follow-up reporting cycle.

Final Audit Follow-Up of the Housing Division (AR-2205)

Management developed five action plan steps to address the recommendations in the original audit report #2102. As of the end of this follow-up period, management successfully completed all five steps.

Inspector General Alert - Decorum in Public Meetings (OP-2201)

During our audit of Building Security, we noted disruptive incidents at local government public meetings and events, sometimes resulting in violence, have been occurring around the country with greater frequency. To help reduce the risks related to disruptive behaviors, many local governments have implemented policies related to decorum in public meetings. Based on our audit work related to the security of City facilities, we determined a policy had not been established providing guidance for enforcement of standards of conduct in the interest of conducting efficient and orderly public meetings to help prevent disruptions of public meetings. However, we noted Commission Policy 108, Public Participation at Meetings, includes a Pledge of Civility for public speakers, which asks for attendees to be respectful, direct comments to issues, and avoid personal attacks. To help ensure the City's ability to conduct public meetings in an orderly and efficient manner, we recommended City Commission Policy 108 be amended or a new City Commission policy be developed to establish a code of conduct or standards of decorum for City public meetings and events. Additionally, to help ensure the consistent treatment of individuals who violate the policy, we recommended the policy also include enforcement protocols.

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 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 whether an investigation is conducted, the complaint is referred to management, or closed with no further action.



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 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

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 OIG shall be forwarded to the City Attorney's Office who shall retain an investigator and report to the City Commission as appropriate.

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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 Division completed 45 citizen contact referrals, disposed of 29 complaints, and completed one investigation and five preliminary reviews (which do not result in a formal investigative report). Additionally, five 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.

Investigative Product

For FY 2022, the Investigations Division issued one investigative product.

| Report No. | Title | Issue Date |
|----------------------------------|---|-------------------|
| <i>Inspector General Reports</i> | | |
| II-2201 | Investigative Report of Two StarMetro Employees | 11-17-21 |

Investigative Report (II-2201)

In August of 2021, the Office of the Inspector General (OIG) received the referral of a complaint from the Independent Ethics Office regarding two StarMetro employees. Those employees were alleged to have conducted several acts of misconduct.

Based on its investigative efforts, the OIG concluded:

1. Complainant alleged two StarMetro employees burglarized her home. (Allegation #1)
 - Disposition: Employee #1, Exonerated; Employee #2, Unsubstantiated
2. Complainant alleged Employee #1 committed Domestic Violence Battery against her and was arrested by TPD. (Allegation #2)
 - Disposition: Substantiated
3. Complainant alleged that the two StarMetro employees continually harassed her at her place of employment. (Allegation #3)
 - Disposition: Employee #1, Unsubstantiated; Employee #2, Exonerated
4. Complainant alleged that the two StarMetro employees used alcohol and marijuana while on and off duty. (Allegation #4)
 - Disposition: Employee #1, Unsubstantiated; Employee #2, Unsubstantiated

As a result of our investigative efforts, we noted Employee #1 complied with City policy and notified the supervisor of the arrest. StarMetro also complied with City policy by notifying Human Resources of the arrest. However, the OIG was not notified of the incident as required by ordinance. Accordingly, we recommended management promptly notify the OIG upon becoming aware of incidents that appear to fall within the jurisdiction of the Inspector General.

Accreditation

The Commission for Florida Law Enforcement Accreditation, Inc. (CFA) establishes *Florida Inspectors General 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.



In June 2022, the OIG earned accreditation through the CFA. Being an accredited agency indicates the OIG's Investigations Division's work products meet or exceed the highest professional standards established 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.

To maintain accreditation, the Inspector General must complete the accreditation process every three years and comply with standards to earn re-accreditation. This is the first time the OIG sought accreditation, and it is the only non-consolidated municipal office of inspector general in Florida to receive the designation.

OTHER DUTIES AND RESPONSIBILITIES

Citizens Police Review Board

The Citizens Police Review Board (CPRB or Board) was created to provide a mechanism that would allow citizens to review and make recommendations regarding the policies of the Tallahassee Police Department (TPD). The City Commission established the CPRB by adopting 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 TPD and the community by creating an unbiased panel of citizens to review completed 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 the responsibility of serving 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 preparing minutes of those meetings.

In addition to duties assigned to the Administrator by ordinance, the OIG scheduled, coordinated, and facilitated the monthly CPRB meetings, assisted in the preparation of Board requests for information from and recommendations to TPD, and coordinated the preparation of the Board's annual report to the City Commission.

The support provided to the CPRB has gone beyond what is required by the ordinance that created the CPRB. The OIG has taken on the role of an advisor/consultant to help ensure the CPRB succeeds in its mission. Accomplishments this year included the following.

- Assisted and supported the City Commission in appointing CPRB members by reviewing and vetting applicants for eligibility and coordinating with the Treasurer-Clerk's Office to facilitate the appointment process for CPRB members.
- Ensured Board members were knowledgeable of and met the education and other requirements for CPRB membership (e.g., completion of TPD Citizen's Police Academy, two hours of diversity/equity training, annual ethics training, and six hours of "ride-along" with a TPD officer).
- Presented resources to everyone involved in the activities of the CPRB to increase awareness and understanding of the scope and extent of the authority given to the Board.
- Scheduled monthly CPRB meetings, prepared meeting agendas, obtained requested records, distributed meeting agendas and associated materials, coordinated/prepared facilities, and facilitated meetings.
- Arranged logistics for CPRB meetings to accommodate the public's needs and expectations of access, input, and transparency.

The OIG assisted the CPRB prepare and produce its 2021 Annual Report, which was released in February 2022.

Audit Committee

The City continues to be very fortunate to have a well-qualified and committed City Audit Committee (Committee) whose members are willing to serve their fellow citizens of Tallahassee. The purpose of the Committee is to serve in an advisory capacity for the Audit Division of the OIG and the City Commission on audit related matters. The Committee also serves as an intermediary between the City Commission and the Inspector General to prevent undue pressure on the Inspector General in regard to the selection of audit projects.

The Committee plays a central role in the City's annual independent external audit. Specifically, the Committee recommends the selection of the external auditors to the City Commission, negotiates the fee for those services, oversees the external auditors, and receives the briefing on the results of each annual external audit.

This year the OIG was successful in filling three vacant Committee positions. The Audit Committee membership currently includes Sunny Phillips (retired), David Reid (retired), John Kirk (Thompson, Brock, Luger, CPAs), and Nathan Newton (FSU, Associate Professor of Accounting). There is currently one vacancy which should be filled in 2023. During the year, Matt Hansard completed a six-year term of distinguished service on the Committee.



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