

# Annual Report Fiscal Year 2023

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**Inspector General**

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## **EXECUTIVE SUMMARY**

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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 provides a comprehensive overview of the OIG's work and promotes transparency and accountability in the administration of the City's programs and operations.

### **Summary of 2023**

The audit division underwent and passed a comprehensive peer review of the audit process, while the investigative division received and addressed numerous complaints. The OIG issued 11 products and assisted many City departments during the year. The following highlights the accomplishments of OIG staff during FY 2023.

- The Audit Division issued six audit products in which recommendations were made to improve City operations, and the status of action plan steps from prior audits was reported. The annual citywide risk assessment was prepared, reviewed, and used to develop the FY 2024 audit plan.
- The Investigations Division has been very active this year. The accreditation team completed files for all applicable time-sensitive standards/other applicable standards for Year 1 of the reaccreditation process and assisted in accreditation reviews. The Investigations Director assisted the Independent Ethics Officer with annual ethics training for the Mayor, Commissioners, Appointed Officials, and staff. The OIG has participated in six new employee orientation sessions. The Division addressed 24 complaints and completed 50 citizen contact referrals, 5 investigative reports, 6 preliminary reviews, and 1 investigative case, which remains open.
- The OIG continued assisting with the Citizens Police Review Board (CPRB) and serving as the Board's Administrator. In supporting the Board as its 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 filling vacant Board positions.

### **Conclusion**

This was another challenging yet successful year for the OIG as we filled a vacant audit position. Staff has worked diligently to accomplish our goals. As always, the upcoming year will bring anticipated and unexpected challenges that the OIG staff will rise to meet and overcome.

## CITY OVERVIEW

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The City is a robust organization with nearly 4,000 dedicated employees who are proud to call Tallahassee and the surrounding communities home. The City is our community's largest single provider of municipal services, 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

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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, 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 the City,
- 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, and other parties doing business with the City and/or receiving City funds.

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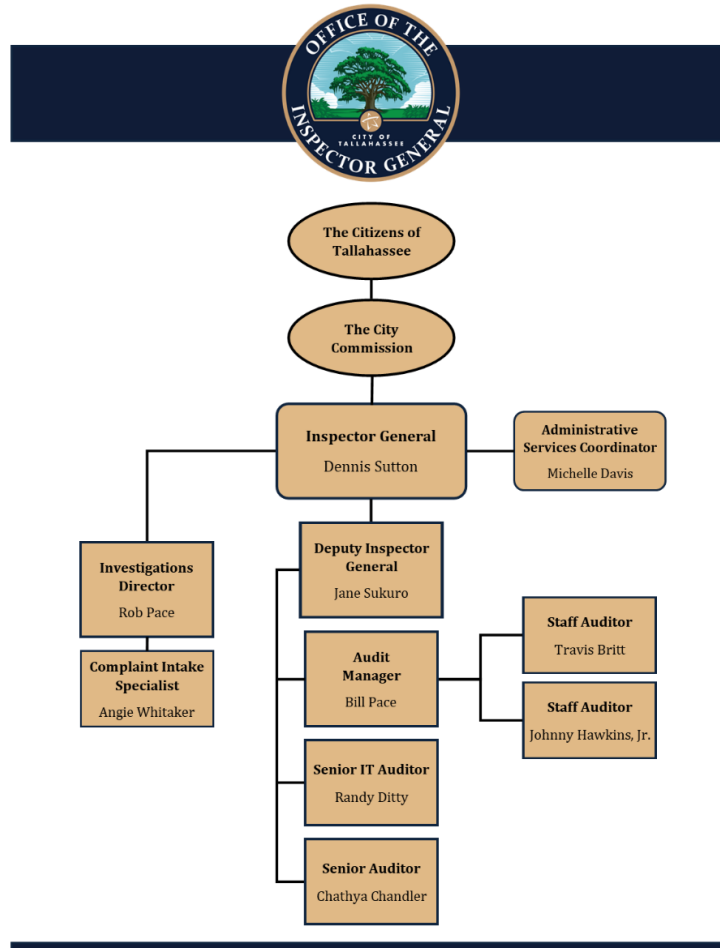
## OIG Mission

*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 compliance with the *Principles and Standards for Offices of Inspector General* and *Commission for Florida Law Enforcement Accreditation Standards*. This level of independence would not exist if the OIG were organizationally placed under any other Appointed Official.

## ORGANIZATION AND STAFF

The OIG, headed by the Inspector General, comprises an Audit Division and an Investigations Division. Staff includes 10 professionals: Inspector General, Deputy Inspector General, Administrative Services Coordinator, Investigations Director, Complaint Intake Specialist, Audit Manager, Senior IT Auditor, Senior Auditor, and two Staff Auditors. The Office is currently organized as follows.



## STAFF QUALIFICATIONS

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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 *Commission for Florida Law Enforcement Accreditation Standards*, investigation team members must receive at least 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, including:

- 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 Auditor (CIGA),
- Certified Inspector General Investigator (CIGI),
- Certified Fraud Examiner (CFE),
- Certified Accreditation Professional (CAP), and
- Certified Public Manager (CPM).

### **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 2023, 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)

## **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 and 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 improvements to operations of the City. To meet its responsibility, the Audit Division is provided full access to records, data, personnel, and any additional information necessary to perform its function. Additionally, the City's Charter establishes an Audit Committee to help advise the audit function of the OIG.



The audits conducted by the Audit Division are included in the City Commission approved annual Audit Work Plan (Plan), when requested by the City Commission, or when a matter comes to the attention of the Inspector General that requires immediate action. The Plan is based on a comprehensive risk assessment. The assessment identifies and evaluates risks associated with the City's multifaceted programs and activities. To help identify risks and 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.

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The FY 2023 Plan was based on risk assessment results with input solicited and/or received from Commissioners, Audit Committee members, Appointed Officials, and Assistant City Managers. The Plan aimed to identify, select, and plan the allocation of resources for the upcoming fiscal year. The City Commission approved the Plan on October 26, 2022.

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. 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 between the Office and those we audit. The OIG commends the Appointed Officials and Leadership Team for their proactive efforts in this accountability process.

### **Audit & Other Reports Issued**

For FY 2023, the Audit Division issued the audit products shown in the table below.

Report No.	Title	Issue Date
<i>Audit Reports</i>		
AR-2301	Cash Counts Audit – Golf Courses	12-9-22
AR-2302	Final Audit Follow-Up of the City's Ethical Culture	4-26-23
AR-2303	Cash Counts Audit – Fleet Management	6-1-23
AR-2304	Cash Counts Audit – Tallahassee International Airport	6-8-23
AR-2305	Cash Counts Audit – Customer Operations-Parking	7-7-23
AR-2306	Cash Counts Audit – StarMetro	8-4-23
<i>Other Reports &amp; Publications</i>		
	FY22 Annual Report	12-31-22



### Cash Counts Audit – Golf Courses (AR-2301)

The purpose of our audit was to determine whether petty cash/imprest funds existed as recorded in City records and were accurately accounted for at the time of the cash count. The audit objectives were to 1) determine whether the Hilaman Golf Course and Jake Gaither Golf Course properly maintained petty cash/imprest funds, 2) ensure the funds were reasonably safeguarded from loss, and 3) provide recommendations to strengthen and improve internal controls if issues were identified. We found both golf courses properly maintained their petty cash/imprest funds. Both golf courses used the imprest funds for cashiering operations.



Our surprise count of the imprest funds at both Hilaman and Jake Gaither golf courses did not identify any deficiencies in the amount held in the imprest funds. Additionally, we noted the funds were properly accounted for, safeguarded, authorized, and recorded in City records.

### Final Audit Follow-Up of the City’s Ethical Culture (AR-2302)

Management developed 10 action plan steps to address the original audit report #2103 recommendations. As of the end of the follow-up period, management successfully completed all 10 steps.

### Cash Counts Audit – Fleet Management (AR-2303)

The purpose of our audit was to determine whether petty cash/imprest funds existed as recorded in City records and were properly accounted for at the time of the cash count. The audit objectives were to 1) determine whether Fleet Management properly maintained its petty cash fund, 2) ensure the funds were reasonably safeguarded from loss, and 3) provide recommendations to strengthen and improve internal controls if issues were identified.

Our surprise cash count of Fleet Management showed petty cash funds were securely located, and access to the funds was appropriately restricted to the fund custodian. However, we identified some areas for improvement to enhance internal controls and compliance with the City’s Administrative Policies and Procedures No. 614 (APP 614), *City of Tallahassee Policy on Petty Cash Disbursements*.



Due to limited utilization of petty cash funds, we recommended the fund balance be returned to the Revenue Division and dissolved. Accordingly, we did not offer recommendations to address the issues identified.

### Cash Counts Audit – Tallahassee International Airport (AR-2304)

The purpose of our audit was to determine whether petty cash/imprest funds existed as recorded in City records and were properly accounted for at the time of the cash count. The audit objectives were to 1) determine whether the Tallahassee International Airport (Airport) properly maintained petty cash/imprest funds, 2) ensure the funds were reasonably safeguarded from loss, and 3) provide recommendations to strengthen and improve internal controls if issues were identified.

Our surprise cash count of the Airport determined the petty cash/imprest funds' total cash on hand plus reimbursement receipts was equal to the authorized fund amount (i.e., all funds were accounted for), and the funds were securely located. However, we identified some areas for improvement to enhance internal controls and compliance with the Administrative Policies and Procedures No. 614 (APP 614), *City of Tallahassee Policy on Petty Cash Disbursements*.



We concur with management's decision to eliminate the petty cash fund. Prior to issuing the report, the Airport's petty cash funds were returned to the City's Revenue Division, and the petty cash fund was closed. Accordingly, no audit follow-up process will be performed as management has taken action to close the Airport's petty cash fund.

### Cash Counts Audit – Customer Operations-Parking (AR-2305)

The purpose and objective of our audit was to determine whether petty cash/imprest funds: 1) existed as recorded in City records, 2) were properly accounted for at the time of the cash count, and 3) were reasonably safeguarded from loss.

Our surprise counts of the imprest funds maintained by Customer Operations for parking at the Tallahassee International Airport (Airport) parking lot, the Kleman Plaza parking garage, and the Calhoun Eastside parking garage determined the imprest funds were utilized for cashiering operations and were reasonably safeguarded. However, we identified some areas for improvement to enhance internal controls and compliance with the Administrative Policies and Procedures No. 614 (APP 614), *City of Tallahassee Policy on Petty Cash Disbursements*.



In response to our recommendations, Revenue Division management updated the schedule used to track petty cash/imprest funds and Customer Operations deposited the \$200 of excess funds noted during our surprise count of the funds held at the Kleman Plaza parking garage.

### Cash Counts Audit – StarMetro (AR-2306)

The purpose of our audit was to determine whether petty cash/imprest funds existed as recorded in City records and were properly accounted for at the time of the cash count. The audit objectives were to:

- 1) determine whether StarMetro properly maintained its petty cash/imprest fund,
- 2) ensure the funds were reasonably safeguarded from loss, and
- 3) provide recommendations to strengthen and improve internal controls if issues were identified.



Our surprise cash counts at StarMetro determined the imprest funds were utilized for cashiering operations. While some internal controls were in place, the funds were not properly maintained or reasonably safeguarded. We identified areas for improvement to enhance internal controls and compliance with the Administrative Policies and Procedures No. 614 (APP 614), *City of Tallahassee Policy on Petty Cash Disbursements*.

### Quality Control

The Audit Division adheres to two sets of professional auditing standards: *Government Auditing Standards* and the *International Professional Practices Framework*. The Office of the Inspector General is one of a select few municipal internal audit functions that have elected to hold themselves to the highest level of professionalism by complying with both sets of professional standards.

This year, the audit division of the OIG underwent its triennial comprehensive peer review. The objective of the peer review was to determine whether 1) the OIG's system of quality control is suitably designed to provide reasonable assurance of conformity with professional auditing standards and 2) the OIG is complying with its quality control system. In January, the OIG received a rating of "pass," which is the highest possible rating and indicates the OIG audit division is meeting or exceeding all applicable professional standards.

## 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. The OIG reviews all complaints received to determine 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 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, addressed, or forwarded to the appropriate authority.

The Investigations Division completed 50 citizen contact referrals, addressed 24 complaints, and completed 5 investigative reports and 6 preliminary reviews (which did not result in a formal investigative report). Additionally, one investigative case remains 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 investigation becomes final.

**Investigative Reports Issued**

For FY 2023, the Investigations Division issued five investigative products.

<b>Report No.</b>	<b>Title</b>	<b>Issue Date</b>
<i>Inspector General Reports</i>		
II-2301	Investigative Report of allegations against several City employees	11-4-22
II-2302	Investigative Report of an Energy Services Division employee	11-21-22
II-2303	Investigative Report of an Underground Utilities and Public Infrastructure (UUPI) employee	12-2-22
II-2304	Investigative Report of Smarsh system usage	3-15-23
II-2305	Investigative Report of a Financial Services employee	9-29-23

**Investigative Report (II-2301)**

In February 2021, the Office of the Inspector General (OIG) interviewed the complainant regarding six allegations against several City employees. Those employees were alleged to have conducted various acts of misconduct. The complainant alleged that:

- A City employee lacked sensitivity, gave rude service while dealing with the complainant, and did not handle the complaint in a timely manner. (Allegation #1)
  - Disposition: Unsubstantiated
- Abuse of process occurred when the complainant tried to conduct business with the City. (Allegation #2)
  - Disposition: Unsubstantiated

- Two City employees conspired to ban the complainant from a City facility by issuing an illegal trespass warning. (Allegation #3)
  - Disposition: Unsubstantiated
- A City employee refused to meet with the complainant. (Allegation #4)
  - Disposition: Exonerated
- A City employee intentionally targeted the complainant's family member. (Allegation #5)
  - Disposition: Unsubstantiated
- A City employee improperly rescinded an agreement related to a Title VI complaint. (Allegation #6)
  - Disposition: Unsubstantiated

In response to Allegation #1, we recommended improvements be made to the process for notifying complainants as to the disposition of their complaints.

### **Investigative Report (II-2302)**

The OIG received a notification about the arrest of a COT employee assigned to the Energy Services Division of the Electric and Gas Utility. The information was received through an email from TPD. The employee was criminally charged with possession of a controlled substance.

Based on its investigative efforts, the OIG concluded:

- The employee conducted a transaction involving a controlled substance, illegally possessed a controlled substance, and committed illegal activities. (Allegation #1)
  - Disposition: Substantiated
- The employee conducted a transaction involving an illegal controlled substance while in a City of Tallahassee uniform. (Allegation #2)
  - Disposition: Substantiated
- The employee used a City of Tallahassee vehicle to facilitate the illegal purchase of a controlled substance. (Allegation #3)
  - Disposition: Substantiated

The OIG was not notified of the incident by the offending employee's department as required by Ordinance. We recommended management promptly notify the OIG upon becoming aware of incidents that appear to fall within the jurisdiction of the Inspector General.

### **Investigative Report (II-2303)**

The OIG received a notification about the arrest of a COT employee assigned to Underground Utilities and Public Infrastructure (UUPI). The information was received from the department and confirmed by TPD. The employee was criminally charged with grand theft, dealing in stolen property, and defrauding a secondhand dealer.

Based on its investigative efforts, the OIG concluded:

- Employee stole copper scrap from worksites and the facility's recycling dumpster. (Allegation #1)
  - Disposition: Substantiated
- Employee provided a false claim of ownership of the scrap copper sold. (Allegation #2)
  - Disposition: Unsubstantiated
- Employee sold the stolen copper and kept the proceeds from the sale for personal use. (Allegation #3)
  - Disposition: Substantiated

### **Investigative Report (II-2304)**

In January 2023, the Office of the Inspector General (OIG) received a request to review the access to and searches of City e-mail archives. Based on that request, the OIG conducted a preliminary review of the Smarsh system usage. The City uses the Smarsh system to archive and retrieve records of electronic communications such as e-mail, text messages, and social media posts. The preliminary review identified sufficient information to support the opening of an investigation into potential violations of a Smarsh user agreement.

Based on its investigative efforts, the OIG concluded:

- Incident #1: Employee did not violate the Smarsh user agreement based on the search for photographs.
- Incident #2: Employee did not violate the Smarsh user agreement based on the search for annual reports and evaluations of Appointed Officials.
- Incident #3: Employee did not violate the Smarsh user agreement based on the search for communications related to the Citizen Police Review Board.

The OIG identified areas for improvements to City policies and practices.

### **Investigative Report (II-2305)**

The OIG received a notification about the arrest of a COT employee assigned to Financial Services. The employee was criminally charged with possession of a controlled substance (synthetic cathinone).

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Based on its investigative efforts, the OIG concluded:

- Employee was in possession of and illegally used synthetic cathinone, listed as a Schedule 1 drug under the Controlled Substances Act. (Allegation #1)
  - Disposition: Substantiated
- Employee identified himself as a City employee to the TPD officer during a drug possession and grand theft/shoplifting investigation. (Allegation #2)
  - Disposition: Substantiated
- Employee was in possession of a City laptop, cell phone, and payroll/tax documents which were not properly secured. (Allegation #3)
  - Disposition: Substantiated

### Accreditation

The Commission for Florida Law Enforcement Accreditation, Inc. (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.



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. Numerous actions must be completed during the three-year period to ensure the OIG will maintain its accreditation. Those actions are taking place as required.



## OTHER DUTIES AND RESPONSIBILITIES

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### CITIZENS POLICE REVIEW BOARD

The Citizens Police Review Board (CPRB or Board) was created to provide a mechanism allowing 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.

In addition to duties assigned to the Administrator by ordinance, the OIG schedules, coordinates, and facilitates the CPRB meetings, assists in preparing Board requests for information from and recommendations to TPD, and coordinates 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 also 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.
- Continued holding CPRB meetings that meet the public's needs and expectations of access, input, transparency, and completeness of information needed for Board operations.
- Two orientation sessions were held for applicants to ensure everyone involved in the activities of the CPRB knew and understood the scope and extent of the authority given to the Board.

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- 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).
- Scheduled and held CPRB meetings, prepared meeting agendas, obtained requested records, distributed meeting agendas and associated materials, coordinated/prepared facilities, and conducted meetings.

This year, the CPRB was inactive for a period of time. During the inactive period, the OIG worked with the City Attorney and City Treasurer-Clerk to revise the Board's policies and procedures and develop an application process to fill the vacant seats.

### 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 one vacant Committee position. 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). The remaining vacancy is projected to be filled before the December 2023 quarterly Audit Committee meeting.



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