



# **Audit Work Plan Fiscal Year 2024**

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Inspector General**

## **Introduction**

On July 9, 2020, the City Commission passed Ordinance 20-O-22AA establishing the Office of Inspector General (OIG) and directing the City Auditor to serve as Inspector General for the City. The authority of the OIG includes and expands upon that given to the City Auditor in Sections 32 and 33 of the City Charter, which charges the City Auditor with reviewing and appraising policies, plans, procedures, accounting, financial, and other operations of the City. The City Charter and other ordinances authorize the Inspector General to access all necessary records, data, personnel, and information to carry out these responsibilities. The 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 OIG accomplishes its mission by actively working with Appointed Officials in identifying risks, evaluating controls, and making recommendations that promote economical, efficient, and effective delivery of City services.

City Commission policy and applicable auditing standards require the OIG to prepare an annual audit work plan. More specifically, City Commission Policy 104.03.V. requires the submission of an annual audit plan to the City Commission for approval, following the Plan's approval by the City's Audit Committee. Professional auditing standards<sup>1</sup> require establishing a risk-based plan to determine the OIG's priorities (audit and other assurance projects).

## **Inspector General Work Plan - Fiscal Year 2024**

This document presents our fiscal year 2024 audit work plan. The work plan was developed considering the risks associated with departments, programs, activities, and functions. These risks relate to, for example, fiscal impact; legal or policy non-compliance; error, fraud, waste, and abuse; information technology; complexity; public interest; and public welfare. In developing the plan, we sought the input of City management, applied auditor judgment, and determined the resources available for new projects.

Each audit project identified in the audit plan includes a brief description of the anticipated objective(s) and scope of the audit. However, based on our more detailed risk assessment of the audit topic conducted at the beginning of each audit, an audit's scope may be revised as appropriate and necessary.

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<sup>1</sup> The International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors.

## The City of Tallahassee’s Strategic Plan 2024

In fiscal year 2020, the City Commission adopted the City’s Five-Year Strategic Plan. That plan identified the seven priority areas listed below, which will guide the City’s service efforts over the next five years. While the audit plan presented here was developed based on a comprehensive assessment of risks facing City operations, the work of the Office of the Inspector General will support and further the City’s strategic plan through the audits completed each year. To that end, the priority area(s) addressed in each audit are identified within the audit work plan and will be identified and reported as a part of any report issued.



The City of Tallahassee’s 2020-2024 Strategic Plan is a management tool that helps the organization assess the current operating environment, anticipate changes, envision the future, and increase effectiveness.

PRIORITY AREAS	DESCRIPTION
ECONOMIC DEVELOPMENT	To advance the City of Tallahassee as a competitive, innovative, and sustainable regional economic hub.
IMPACT ON POVERTY	To be a leading community partner that actively connects residents to resources that remove economic and social barriers.
ORGANIZATIONAL EFFECTIVENESS	To be an impact-focused workforce that is inclusive, pioneering, and technology-driven.
PUBLIC INFRASTRUCTURE	To be the leading publicly owned utility that supports a growing and progressive community. To be a city with an efficient public transit network supported by well-connected roads, sidewalks, transit amenities, and public transportation.
PUBLIC SAFETY	To be a safe, resilient, and inclusive community.
PUBLIC TRUST	To enhance public trust through ethical business practices and transparent governance.
QUALITY OF LIFE	To be a creative and inclusive community with beautiful public spaces that protect and promote resources and culture.

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<b>Audit Work Plan 2024 Summary</b>	
<b>Description</b>	<b>Projects</b>
New Audit Projects	5
In Progress and Carried Forward Audit Projects	14
Follow-up Audit Projects	4
<b>Total</b>	<b>23</b>

<b>Audit Projects In Progress and Carried Forward from the 2023 Work Plan</b>		
<b>PROJECT</b>	<b>PRIORITY AREA</b>	<b>DESCRIPTION</b>
Audit of Certain Contracts	<div style="background-color: #e67e22; color: white; padding: 5px; margin-bottom: 5px; text-align: center;"><b>Organizational Effectiveness</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	The City Commission directed the OIG to develop the scope for an audit of matters relating to former City Commissioner Scott Maddox, as disclosed in the Statement of Facts. The scope of this audit addresses two main areas: (1) a review of matters disclosed in the Statement of Facts involving or related to the actions and operations of City government to determine if City staff acted in accordance with relevant laws, rules, policies and procedures, and within their given authority.; and (2) a review of the City’s compliance with laws, rules, and policies and procedures intended to help prevent public corruption and determine what, if any, additional measures the City should take that could help prevent the reoccurrence of matters similar to those disclosed in the Statement of Facts.
City-Owned Parking	<div style="background-color: #e67e22; color: white; padding: 5px; margin-bottom: 5px; text-align: center;"><b>Organizational Effectiveness</b></div> <div style="background-color: #9b59b6; color: white; padding: 5px; text-align: center;"><b>Public Infrastructure</b></div>	This audit will evaluate operations and internal controls related to the management and operation of City-owned parking garages.
CityWorks	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	This audit will evaluate control risks within the CityWorks system.

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Cybersecurity Governance	Organizational Effectiveness	This audit will evaluate the City’s approach to cybersecurity compared to the National Institute of Science and Technology (NIST) Cybersecurity Framework. The scope of this audit will include a review of controls in place to provide reasonable assurance of the City’s ability to identify, protect, detect, respond to, and recover from threats to the City’s network.
Disbursements	Organizational Effectiveness	This audit will review and evaluate the City’s disbursement processes and the associated internal controls. Transactions will be sampled and tested for compliance with City policy and procedures as well as good business practices.
Facilities Security	Organizational Effectiveness Public Trust	This audit will review and evaluate the physical security controls at select City facilities. The security protocols will be tested for compliance with City policy and procedures and good business practices.
Policy Governance	Organizational Effectiveness	This audit will review the processes, practices, and standards for developing and managing City administrative policies and procedures (APPs). Additionally, this audit will include a review of select APPs for best practices in policy design, organization, and structure.
Procurement of Major Contracts	Organizational Effectiveness Public Infrastructure	This audit will review and evaluate whether select major contracts were awarded in accordance with applicable laws, City policies and procedures, and good business practices.
Public Records Request	Organizational Effectiveness Public Trust	This audit will evaluate whether the fulfillment of public records requests is completed accurately and timely.
Strategic Planning/Performance Measures	Organizational Effectiveness Public Trust	This audit will review and evaluate the accuracy of select performance measures related to the City Strategic Plan.

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Tallahassee Police Department Operational Training	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Public Safety</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	To complement the City Commission-directed audit of the Tallahassee Police Department's use of force policy, an audit of the Department's training program will be conducted. This audit will focus on determining if the training provided to officers can reasonably be relied upon to ensure compliance with policies related to officer response to resistance.
Tallahassee Police Department Timekeeping Practices	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	This audit will evaluate the timekeeping process and practices of the Tallahassee Police Department. It will include a review of the software applications used to track and record the time worked. Additionally, the audit will analyze the process of budgeting for TPD overtime.
TPD Internal Affairs	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Public Safety</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	This audit will review the processes and procedures, at the Tallahassee Police Department, for investigating reported allegations of misconduct by members of the department. Those processes will include, for example, the acceptance, investigation, and disposition of misconduct allegations.
Treasurer-Clerk Revenue Collections	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	The last audit of the Revenue division was conducted in 2012. Since then, there have been significant changes in the means and methods of revenue collection the City uses. This audit is intended to review the internal controls related to revenue collections.

**New Projects for 2024**

<b>PROJECT</b>	<b>PRIORITY AREA</b>	<b>DESCRIPTION</b>
Agreed-Upon Procedures	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	To ensure transparency, an external firm will conduct an Agreed-Upon Procedures engagement to review the expenditures of the Office of the Inspector General, the City Commission, and the Independent Ethics Board.
City Projects	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	This audit will evaluate the status of City capital projects to ensure those projects are still active.

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Code Enforcement	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Public Safety</b></div> <div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;"><b>Quality of Life</b></div>	This audit will evaluate the effectiveness, consistency, and equity of the City’s Code Enforcement Program as well as test for compliance with applicable laws, regulations, and rules.
Controlled Substance Inventory	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Public Safety</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	This audit will evaluate the internal controls over controlled substances maintained by the City’s Fire Department Emergency Medical Services Division (EMS) and Animal Services Center. The completeness and accuracy of the inventory system will be assessed to determine whether controlled substances were used appropriately, properly accounted for, maintained, and disposed of when necessary.
Effectiveness of Safety Programs	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center;"><b>Public Safety</b></div>	This audit will review loss claims to identify trends or patterns that would indicate the need for improvements in internal controls or training.

<b>Follow-Up Projects for 2024</b>		
<b>PROJECT</b>	<b>PRIORITY AREA</b>	<b>DESCRIPTION</b>
Citywide Cash Counts-StarMetro (1 <sup>st</sup> Follow-up)	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of citywide cash counts.
Cybersecurity Governance (1 <sup>st</sup> Follow-up)	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;"><b>Organizational Effectiveness</b></div>	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of cybersecurity governance.
Facilities Security (1 <sup>st</sup> Follow-up)	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Organizational Effectiveness</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of facilities security.
Tallahassee Police Department Use of Force Policy (1 <sup>st</sup> Follow-up)	<div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;"><b>Public Safety</b></div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;"><b>Public Trust</b></div>	This audit will follow up on action plan steps developed in response to recommendations made in the audit of the Tallahassee Police Department’s Use of Force policy.

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<b>2023 Projects Removed From Work Plan</b>		
<b>PROJECT</b>	<b>PRIORITY AREA</b>	<b>DESCRIPTION</b>
Citywide Travel	<b>Organizational Effectiveness</b>	<p>This audit will evaluate travel paid for by the City, determine if that travel was in compliance with City policies and procedures, and conclude as to whether the travel served an appropriate public purpose.</p> <p><i>After evaluating the risks associated with travel and other risks within the City that have arisen in the past 12 months, the need for this audit has been superseded.</i></p>