



Audit Work Plan Fiscal Year 2025

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Inspector General**

Introduction

On July 9, 2020, the City Commission approved Ordinance 20-O-22AA, which established the Office of the Inspector General (OIG) and designated the City Auditor to serve as the Inspector General for the City. The OIG's authority builds upon the responsibilities of the City Auditor outlined in Sections 32 and 33 of the City Charter. This includes reviewing and assessing policies, plans, procedures, accounting, financial, and other operations of the City. The City Charter and other ordinances grant the Inspector General access to all necessary records, data, personnel, and information to fulfill these duties. The OIG's mission is to promote integrity, accountability, transparency, efficiency, and effectiveness within City government by providing professional, independent, and objective audit and investigative services. The OIG achieves this by collaborating with Appointed Officials to identify risks, evaluate controls, and make recommendations to enhance the economical, efficient, and effective delivery of City services.

City Commission policy and applicable auditing standards require the OIG to develop an annual audit work plan. City Commission Policy 104.03.V. specifically requires the submission of the annual audit plan to the City Commission for approval, subsequent to its approval by the City's Audit Committee. Additionally, professional auditing standards require the establishment of a risk-based plan to determine the OIG's priorities for audit and other assurance projects.

Inspector General Work Plan - Fiscal Year 2025

The document presents our audit work plan for the fiscal year 2025. The plan takes into account the risks associated with various departments, programs, activities, and functions, such as fiscal impact, legal or policy non-compliance, error, fraud, waste, and abuse, information technology, complexity, public interest, and public welfare. We collaborated with City management, used auditor judgment, and considered available resources when developing the plan.

Each audit project in the plan includes a brief description of the expected objectives and the audit's scope. However, after conducting a detailed risk assessment at the start of each audit, we may need to revise the audit's scope as appropriate and necessary.

The City of Tallahassee’s Strategic Plan 2025

In fiscal year 2020, the City Commission approved the City’s Five-Year Strategic Plan, which outlined seven priority areas guiding the City’s services for the next five years. While the audit plan presented here was developed following a thorough assessment of risks to City operations, the Office of the Inspector General's work will align with and advance the City’s strategic plan through annual audits. Each audit in the work plan will specify the priority areas it addresses and will be included in any issued report.



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.

**Office of the Inspector General Work Plan
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Audit Work Plan 2025 Summary	
Description	Projects
New Audit Projects	2
In Progress and Carried Forward Audit Projects	13
Follow-up Audit Projects	3
Total	18

Audit Projects In Progress and Carried Forward from the 2024 Work Plan		
PROJECT	PRIORITY AREA	DESCRIPTION
Audit of Certain Contracts	<div style="background-color: #e67e22; color: white; padding: 5px; margin-bottom: 5px; text-align: center;">Organizational Effectiveness</div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;">Public Trust</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 Projects	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;">Organizational Effectiveness</div>	This audit will evaluate the status of City capital projects to ensure those projects are still active.
Code Enforcement	<div style="background-color: #e67e22; color: white; padding: 5px; margin-bottom: 5px; text-align: center;">Organizational Effectiveness</div> <div style="background-color: #2980b9; color: white; padding: 5px; margin-bottom: 5px; text-align: center;">Public Safety</div> <div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;">Quality of Life</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.

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Controlled Substance Inventory	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Public Safety</div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;">Public Trust</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.
Disbursements	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;">Organizational Effectiveness</div>	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.
Effectiveness of Safety Programs	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div style="background-color: #2980b9; color: white; padding: 5px; text-align: center;">Public Safety</div>	This audit will review loss claims to identify trends or patterns that would indicate the need for improvements in internal controls or training.
Policy Governance	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center;">Organizational Effectiveness</div>	This audit will review the processes, practices, and standards for developing and managing City administrative policies and procedures (APPs). Additionally, it will include a review of select APPs for best practices in policy design, organization, and structure.
Procurement of Major Contracts	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div style="background-color: #9b59b6; color: white; padding: 5px; text-align: center;">Public Infrastructure</div>	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	<div style="background-color: #e67e22; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div style="background-color: #3498db; color: white; padding: 5px; text-align: center;">Public Trust</div>	This audit will evaluate whether the fulfillment of public records requests is completed accurately and timely.

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Tallahassee Police Department (TPD) Operational Training	<div style="background-color: #c00000; color: white; padding: 2px; text-align: center; margin-bottom: 2px;">Organizational Effectiveness</div> <div style="background-color: #0056b3; color: white; padding: 2px; text-align: center; margin-bottom: 2px;">Public Safety</div> <div style="background-color: #00a0e3; color: white; padding: 2px; text-align: center;">Public Trust</div>	To complement the Audit of TPD General Order 60 - Response to Resistance (AR-2402), 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.
TPD Internal Affairs	<div style="background-color: #c00000; color: white; padding: 2px; text-align: center; margin-bottom: 2px;">Organizational Effectiveness</div> <div style="background-color: #0056b3; color: white; padding: 2px; text-align: center; margin-bottom: 2px;">Public Safety</div> <div style="background-color: #00a0e3; color: white; padding: 2px; text-align: center;">Public Trust</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.
Tallahassee Police Department Timekeeping Practices	<div style="background-color: #c00000; color: white; padding: 2px; text-align: center;">Organizational Effectiveness</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.
Treasurer-Clerk Revenue Collections	<div style="background-color: #c00000; color: white; padding: 2px; text-align: center;">Organizational Effectiveness</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 2025

PROJECT	PRIORITY AREA	DESCRIPTION
Confidential Data Protection	<div style="background-color: #00a0e3; color: white; padding: 2px; text-align: center;">Public Trust</div>	This audit will assess the effectiveness of the organization's controls and procedures in protecting confidential information from unauthorized access, use, disclosure, modification, or destruction. The audit will focus on evaluating the organization's ability to identify, classify, protect, and monitor confidential information throughout its lifecycle.

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IT Access Controls	Public Trust	The audit will assess the effectiveness of the organization's IT access control framework in safeguarding sensitive information and systems. The audit will focus on determining if access controls are aligned with organizational risk tolerance, regulatory requirements, and industry best practices.
Organizational Effectiveness		

Follow-Up Projects for 2025		
PROJECT	PRIORITY AREA	DESCRIPTION
City-Owned Parking (1 st Follow-up)	<div data-bbox="521 751 813 842" style="background-color: #c0504d; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div data-bbox="521 863 813 953" style="background-color: #8e44ad; color: white; padding: 5px; text-align: center;">Public Infrastructure</div>	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of city-owned parking.
Cybersecurity Governance (1 st Follow-up)	<div data-bbox="521 1010 813 1100" style="background-color: #c0504d; color: white; padding: 5px; text-align: center;">Organizational Effectiveness</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 (2 nd Follow-up)	<div data-bbox="521 1178 813 1268" style="background-color: #c0504d; color: white; padding: 5px; text-align: center; margin-bottom: 5px;">Organizational Effectiveness</div> <div data-bbox="521 1268 813 1325" style="background-color: #3498db; color: white; padding: 5px; text-align: center;">Public Trust</div>	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of facilities security.