



Audit Work Plan Fiscal Year 2022

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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 directs the City Auditor to serve as Inspector General for the City. The authority of the OIG includes and expands upon that given 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 have access to all necessary records, data, personnel, and other information necessary 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.

Both City Commission policy and applicable auditing standards require the OIG 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 standards¹ require the establishment of a risk-based plan to determine the priorities (audit and other assurance projects) of the OIG.

Inspector General Work Plan - Fiscal Year 2022

This document presents our fiscal year 2022 audit work plan. The work plan was developed through consideration of 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 have 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.

¹ 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's Five-Year Strategic Plan was adopted by the City Commission. 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 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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Fiscal Year 2022**

Audit Work Plan FY 2022 Summary	
Description	Projects
New Audit Projects	9
In Progress and Carried Forward Audit Projects	11
Follow-up Audit Projects	5
Internal Office Projects	1
Total	26

New Projects for FY 2022		
PROJECT	PRIORITY AREA	DESCRIPTION
City Owned Parking	<div>Organizational Effectiveness</div> <div>Public Infrastructure</div>	This audit will evaluate operations of, and internal controls related to the management and operation of City owned parking lots and on-street (metered) parking spaces.
Citywide Projects	Organizational Effectiveness	This audit will evaluate the status of City capital and operating projects to determine whether unencumbered funds should be reallocated.
Citywide Cash Counts	Organizational Effectiveness	This audit will consist of periodic unscheduled counts of cash to determine if amounts on hand are accurately and properly recorded in City records.
Citywide Travel	Organizational Effectiveness	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.
CityWorks	Organizational Effectiveness	This audit will evaluate control risks within the CityWorks system.

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Community Services Operational Internal Controls	Organizational Effectiveness	This audit will evaluate the internal controls within the Community Services Department to determine if those controls can be relied upon to ensure compliance with City policies and procedures.
Electric Utility Inventory	Organizational Effectiveness Public Infrastructure	This audit will evaluate internal controls related to inventories maintained by the City's Electric Utility.
Public Records Request	Organizational Effectiveness Public Trust	This audit will evaluate whether the fulfillment of public records requests is completed accurately and timely.
Public Safety Inventory	Organizational Effectiveness Public Safety Public Trust	This audit will evaluate the internal controls related to inventories used in the course of delivering public safety services by the fire and police departments. This audit will include: (1) a physical count of items and a reconciliation of those counts to inventory records, (2) a determination as to whether the equipment and supplies on hand are inspected and tested to ensure proper functionality, and (3) a determination as to whether impaired inventory is repaired or replaced timely.

Reserves		
PROJECT	PRIORITY AREA	DESCRIPTION
Special Projects	Organizational Effectiveness	Hours have been reserved for the purpose of special projects or assistance that may be requested by the City Commission and management.

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Audit Projects In-Progress and Carried Forward from the 2021 Work Plan		
PROJECT	PRIORITY AREA	DESCRIPTION
Tallahassee Police Department Use of Force Policy	<div>Public Safety</div> <div>Public Trust</div>	The City Commission directed the Inspector General to conduct an audit of the policy that governs use of force by Tallahassee Police Department officers. The proposed scope of this audit provides for determining if the current use of force policy incorporates modern best practices in officer response to resistance.
Tallahassee Police Department Operational Training	<div>Organizational Effectiveness</div> <div>Public Safety</div> <div>Public Trust</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 interactions with the public.
Administration of City P-Card Program	<div>Organizational Effectiveness</div>	This audit will review and evaluate P-Card activity within selected City departments and offices. Transactions will be sampled and tested for compliance with City P-Card policy and good business practices. Controls over the use of City P-Cards will be evaluated. Provisions of the City P-Card policy will also be reviewed for completeness and adequacy.
Audit of Certain Contracts	<div>Organizational Effectiveness</div> <div>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 for the purpose of determining 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.

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Building Security	Organizational Effectiveness	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.
	Public Trust	
Contract Management – Major Contracts	Organizational Effectiveness	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 Infrastructure	
Cybersecurity Governance	Organizational Effectiveness	This audit will evaluate the City's approach to cybersecurity in comparison 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.
Payroll and Timekeeping Process	Organizational Effectiveness	This audit will review and evaluate the effectiveness of the internal control framework over the City's timekeeping system (MyTime). Among other areas, activities and controls will be analyzed to determine whether employees use time clocks within their designated work areas, employee time entry is properly approved prior to processing by payroll staff, adjustments to time worked are authorized and properly approved, and that MyTime accurately interfaces with the PeopleSoft Human Capital Management System.
Tallahassee Police Department Timekeeping Practices	Organizational Effectiveness	This audit will evaluate the timekeeping process and practices for the Tallahassee Police Department and will include a review of the software applications used to track and record time worked. Additionally, the audit will analyze the process of budgeting for TPD overtime.

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Treasurer-Clerk Revenue Collections	Organizational Effectiveness	In fiscal year 2020 it is estimated the Revenue Division of the City Treasurer-Clerk will collect approximately \$630 million from all revenue sources. Our last audit of the Revenue division was conducted in 2012. Since that time there have been significant changes in the means and methods of revenue collections used by the City. This audit is intended to review the internal controls related to those revenue collections for appropriateness and reliability.
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Follow-Up Projects for FY 2022		
PROJECT	PRIORITY AREA	DESCRIPTION
City Hiring and Promotion Practices (2 nd Follow-up)	Organizational Effectiveness	This audit will follow up on the status of the action plan steps developed in response to the issues and recommendation identified in our audit of the City's hiring and promotion practices.
Administration of City P-Card Program (1 st Follow-up)	Organizational Effectiveness	This audit will follow up on action plan steps relating to the administration of the City's P-Card program.
Audit of Certain Contracts (1 st Follow-up)	Organizational Effectiveness Public Trust	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of certain contracts.
Cybersecurity Governance (1 st Follow-up)	Organizational Effectiveness	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit cybersecurity governance.
Housing - Home Repair and Rehabilitation Programs (1 st Follow-up)	Impact on Poverty Organizational Effectiveness Quality of Life	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of housing programs.