



# Annual Report Fiscal Year 2025

**Dennis R. Sutton, CPA, CIA, CIG**  
**Inspector General**

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## Message from the Inspector General

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I am pleased to present the 2025 Annual Report for the City of Tallahassee Office of the Inspector General (OIG). This report summarizes the activities of the OIG during the fiscal year and highlights the results of audits and investigations completed, as well as significant observations and recommendations related to the City's programs and operations. Collectively, these efforts reflect a productive and successful year for the Office and underscore our continued commitment to transparency, improvements of City operations, and sound governance.



Fiscal Year 2025 marked an important period of progress for the OIG. The Office completed a full body of audit and investigative work, maintained compliance with applicable professional standards, and supported the City Commission and City management by providing constructive recommendations and independent oversight. These accomplishments were made possible through the dedication and professionalism of OIG staff and the cooperation of City departments. All of whom are committed to working together for continuous improvement in the delivery of services.

As we look ahead to Fiscal Year 2026, I am optimistic about the opportunities ahead. With the OIG now fully staffed, the OIG is well positioned to further strengthen its oversight activities and expand its capacity to assist the City in identifying efficiencies, improving processes, and enhancing the quality of services delivered to the community. In the coming year, the OIG will continue to focus on work that supports the City's goal of delivering high-quality, efficient, and effective public services to its residents.

I am proud of the work accomplished this year and confident that the OIG will continue to add value to City operations by advancing integrity, accountability, transparency, and excellence in City government.

A handwritten signature in blue ink that reads "Dennis R. Sutton". The signature is stylized and fluid.

Dennis R. Sutton, CPA, CIA, CIG  
Inspector General

## **SUMMARY OF FISCAL YEAR 2025**

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The Audit Division continued its past practice of providing independent assessments of City operations, with the intent of improving the City's efficiency and effectiveness in delivering services to the citizens of Tallahassee. Meanwhile, the Investigations Division received and addressed numerous complaints and implemented a new program of inspections. During the year, the OIG issued 11 products and assisted many City departments with issues or concerns impacting their operations. The following highlights the accomplishments of OIG staff during Fiscal Year (FY) 2025.

- The Audit Division issued eight 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 2026 audit plan.
- Required by professional standards, the audit function underwent an independent external quality control review conducted by a peer team organized through the Association of Local Government Auditors (ALGA). This rigorous review is designed to evaluate compliance with Government Auditing Standards and to ensure the credibility of the audit process. The review concluded with no issues or exceptions identified, affirming that the OIG's audit work meets the highest standards of independence, objectivity, and thoroughness.
- The Investigations Division addressed 16 complaints and completed 127 citizen contact referrals, 2 investigative reports, 1 preliminary review, and 2 preliminary reviews remain open. The division also assisted the Independent Ethics Officer with annual ethics training for City employees and participated in all new employee orientation sessions.

On March 27<sup>th</sup>, assessors from the Commission for Florida Law Enforcement Accreditation (CFA) performed an on-site assessment of OIG compliance with standards applicable to offices of inspector general. There were no instances of non-compliance identified, and there were no recommendations for improvement. Based on their assessment, the OIG was recommended for reaccreditation. On June 19<sup>th</sup>, the full Commission for Florida Law Enforcement Accreditation reaccredited the OIG for meeting all professional investigative standards for offices of inspector general. It is widely accepted that obtaining the first reaccreditation is the most difficult accreditation for agencies to receive. Being an accredited agency demonstrates the work of the OIG's investigative division meets or exceeds the highest professional standards established for offices of inspector general.

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- Other activities of the OIG in FY 2025 included:

- ❖ Citizen Police Review Board

In 2024, the Florida Legislature passed, and Governor DeSantis signed HB 601, a law that prohibited local governments from operating civilian oversight boards of law enforcement agencies. The law became effective July 1, 2024. In response, I suspended operations of the Citizen Police Review Board until greater clarity was obtained regarding the law's applicability to the City's Board. Ultimately, in conjunction with the City Attorney, it was concluded the law did apply to the City's board. Accordingly, and as required by the state law, the ordinance establishing the Citizen Police Review Board was repealed on January 15, 2025. This action ensured compliance with governing legislation and provided clarity regarding the Board's status. While the OIG previously facilitated the Board's work, our role concluded with the repeal of the ordinance.

- ❖ Professional Standards

During the year, we reworked the Office's professional standards compliance framework to align with the 2024 revision of the Government Accountability Office Yellow Book. This effort required a comprehensive review and update of audit methodologies, documentation practices, and quality control measures to ensure conformity with the revised standards. The work strengthened our audit processes, reinforced accountability, and positioned the office to maintain compliance with audit standards in future engagements.

- ❖ Charter Amendment

In November 2024, the citizens of Tallahassee approved an amendment to sections 32-34 of the City Charter. The amendment:

- replaced the position of City Auditor with the Inspector General,
- established the OIG in the Charter, and
- revised the language relating to the City Audit Committee to recognize the Inspector General.

Following the amendment, the City Commission adopted Ordinance 25-O-04 implementing the changes necessary in response to the amendment. Thereby aligning City law with the Charter provisions. Finally, Commission Policy 104, formerly the Audit Policy, was revised to apply to all activities of the OIG and was renamed to the Inspector General Policy. The policy changes ensure comprehensive governance over both audit and investigative functions of the OIG.

❖ External Auditor

There was much activity this year with respect to the City's external independent audit. The following summarizes that activity:

- The City's external certified public accounting firm, MSL, merged with the firm Forvis Mazars. This merger necessitated an amendment to the contract for external audit services. That amendment was completed this year.
- Forvis Mazars completed the fiscal year 2024 annual audit and issued an unmodified opinion (the highest level) on the City's annual comprehensive financial report (ACFR). The report was presented to and accepted by the City's Audit Committee on April 28, 2025. On May 14, 2025, the Forvis Mazars reports and the City's ACFR were presented to and accepted by you.
- The completion of the audit of the fiscal year 2024 ACFR marked the conclusion of the City's contract with Forvis Mazars LLP for the independent external audit services. In accordance with Florida law, which prescribes specific procedures for the selection of external auditors, the OIG coordinated the competitive RFP process for the selection of an external auditor for future audits of the City's ACFR. At the conclusion of the RFP process, Forvis Mazars was again selected to serve as the City's external auditor for the ACFR.

## **CITY OVERVIEW**

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The City of Tallahassee is a complex and multifaceted municipal organization with more than 4,000 dedicated employees supporting a broad range of services essential to the community's safety, well-being, and economic vitality. As the region's largest provider of municipal services, the City serves residents, businesses, and visitors through a combination of direct service delivery, infrastructure management, regulatory oversight, and community engagement.

Public safety is a core function of City government. The City provides comprehensive police and fire services, including patrol and investigative functions, fire suppression, emergency medical response, fire prevention, and emergency preparedness. These services are supported by specialized units, training programs, and coordinated response efforts designed to protect life and property, enhance community trust, and ensure readiness for emergencies and major incidents.

The City owns and operates multiple utility systems that deliver essential services throughout the community and surrounding areas. These include electric and natural gas utilities, water and wastewater systems, and solid waste services. The City's



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utilities are responsible for maintaining critical infrastructure, ensuring reliability and regulatory compliance, supporting sustainability initiatives, and meeting the long-term needs of a growing community while balancing affordability and operational efficiency.

In addition to public safety and utilities, the City provides a wide array of governmental services that support daily life and long-term community development. These include public transportation; parks, recreation, and cultural services; street and facility maintenance; planning, zoning, and growth management; economic development; housing and neighborhood services; and administrative functions such as finance, human resources, information technology, and customer support. Across all service areas, City employees strive to deliver responsive, high-quality services while continuously seeking opportunities to improve processes and increase efficiency.

In 2025, Tallahassee earned its third designation as an **All-America City**, awarded by the **National Civic League**. This designation recognizes communities that demonstrate strong civic engagement, collaborative problem-solving, and measurable progress in addressing local challenges. The award reflects the collective efforts of City leadership, employees, community partners, and residents to advance initiatives that improve quality of life and strengthen the community.

## **AUTHORITY AND RESPONSIBILITY**

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The position of Inspector General and Office of the Inspector General are established by Sections 32 and 33 of the City Charter. The Inspector General is charged with responsibility for the operations Office of the Inspector General (OIG) which include conducting audits, investigations, reviews, and inspections of programs and operations administered or financed by the city to provide increased accountability and oversight; improve program and operational efficiency and effectiveness; and detect, deter, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct.

### **OIG Mission**

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

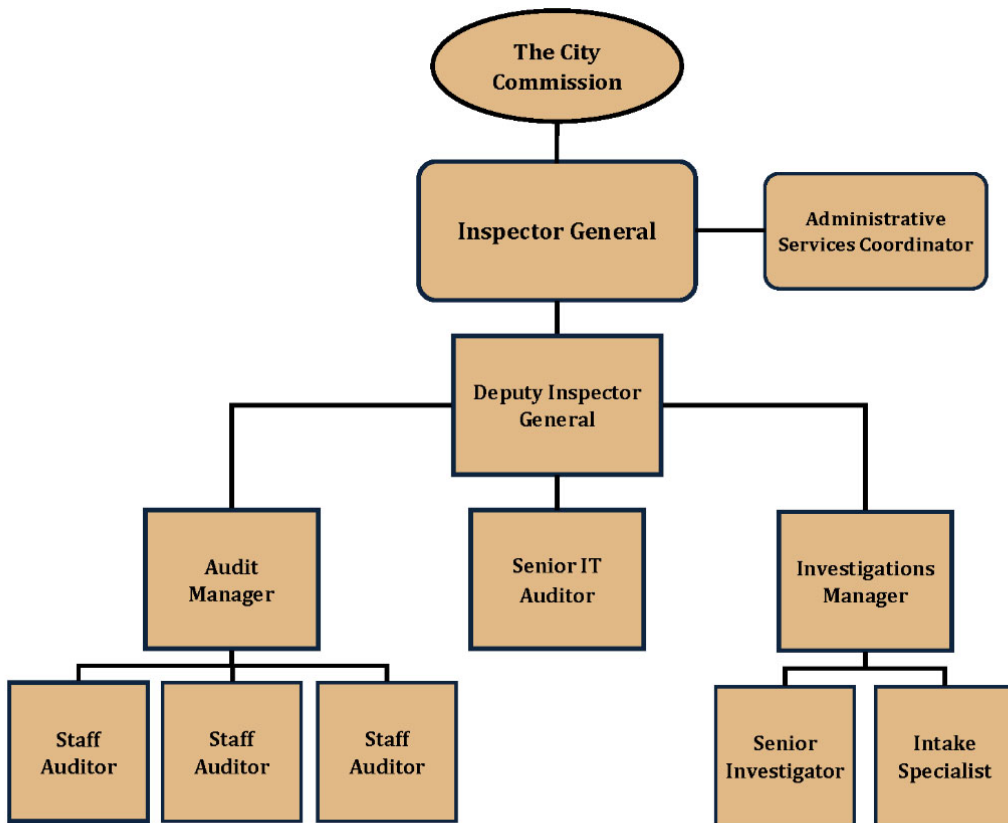
The Inspector General reports directly to the City Commission and is independent under *Government Auditing Standards* to conduct financial and performance audits of any area of the City or program. The Inspector General is also independent, as defined in the *Principles and Standards for Offices of Inspector General* and

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*Commission for Florida Law Enforcement Accreditation Standards.* That 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, is comprised of the Audit and Investigations Divisions. Staff includes 11 professionals: Inspector General, Deputy Inspector General, Administrative Services Coordinator, Investigations Manager, Senior Investigator, Intake Specialist, Audit Manager, Senior IT Auditor, and three 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 Licenses and 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 their professional certifications, including:

#### **Professional licenses and certifications maintained by OIG staff include:**

##### Financial and Audit Credentials

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)

##### Investigative and Fraud Credentials

- Certified Fraud Examiner (CFE)
- Certified Inspector General Investigator (CIGI)

##### Inspector General Specific Credentials

- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)

##### Governance, Accreditation, and Management Credentials

- Certified Accreditation Professional (CAP)
- Certified Public Manager (CPM)

### **Professional Training**

In addition to continuing professional education required by the above-identified professional certifications, auditing and investigative standards require audit and investigative staff members to meet certain training requirements.

Per *Government Auditing Standards* (Yellow Book), internal auditors must maintain and 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.

In addition to professional training required by professional standards and for maintaining professional certifications, all City employees are required to undergo periodic City training, including the Annual Critical Policy Review, Character First, COT Customer Service, Ethics, Anti-Harassment Policy, and Diversity Awareness. Additionally, supervisors complete Conflict Resolution, Communication for Interpersonal Relationships, Leadership Skills for Supervisors, Problem Solving and Decision Making, and So, Now You're a Supervisor.

### **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 2025, OIG staff members maintained membership or participation with the following organizations.

- Association of Certified Fraud Examiners (ACFE)
- Association of Government Accountants (AGA)
- Association of Inspectors General (AIG)
- Association of Local Government Auditors (ALGA)
- Florida Government Finance Officers Association (FGFOA)
- Florida Police Accreditation Coalition (FLA-PAC)
- Institute of Internal Auditors (IIA)
- ISACA (formerly known as the Information Systems Audit and Control Association)

## OFFICE OF THE INSPECTOR GENERAL

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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 increase efficiency, effectiveness, 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 the Audit and Investigations Divisions.



### AUDIT DIVISION

The Audit Division is responsible for reviewing, appraising, and recommending improvements to the 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.



Audits conducted by the Audit Division are selected through the City Commission-approved annual Audit Work Plan, at the request of the City Commission, or when the Inspector General determines that immediate review is warranted. The audit plan is based on a comprehensive risk assessment that identifies and evaluates risks associated with the City's wide variety of 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. The City Commission approved the FY 2025 Plan on September 25, 2024.

The Audit Division also performed follow-up audits to review and report on management's actions to address recommendations made 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.

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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 2025, the Audit Division issued the audit products shown in the table below.

Report No.	Title	Issue Date
<i>Audit Reports</i>		
AR-2501	Audit of Policy Governance	10-31-24
AR-2502	Final Audit Follow-Up of Cash Counts Audit – Fleet Management	11-12-24
AR-2503	Audit Follow-Up of Cash Counts Audit – StarMetro	2-18-25
AR-2504	Audit of Requests for Public Records	6-30-25
AR-2505	Final Audit Follow-Up of Cash Counts Audit – StarMetro	7-31-25
AR-2506	Audit Follow-Up of Facilities Security	7-31-25
AR-2507	Audit Follow-Up of Policy Governance	8-11-25
AR-2508	Audit Follow-Up of City-Owned Parking	8-29-25
<i>Other Reports &amp; Publications</i>		
-	FY24 Annual Report	12-31-24

**Audit of Policy Governance (AR-2501)**

The Office of the Inspector General conducted an audit to evaluate the City’s processes, practices, and standards for developing and managing its administrative policies and procedures (APPs). The audit was included as part of the Audit Work Plan and was based on a comprehensive risk assessment that identified several key risk factors: the importance of effective oversight to the activity’s success, the sensitive nature and public relations aspects of the activity, and the activity's complexity. Absent mitigating factors, these risks could potentially result in policies not being formatted, retained, or updated consistently. This may lead to non-compliance with regulatory requirements, operational inefficiencies, and reduced accountability. As part of evaluating the City’s processes, practices, and standards for developing and managing its APPs, our audit aimed to identify areas for improvement to ensure City APPs are managed effectively and efficiently. Based on our evaluation of APP 101 and the guidance it provided, we determined that it included several beneficial elements to help ensure the Administrative Policies and Procedures Manual, composed of all the APPs, was consistent from one

administrative procedure to the next. Our evaluation also identified areas within APP 101 that can be enhanced to:

- Identify Resource Management as the department responsible for the management of the Administrative Policies and Procedures Manual and designate the Director of Resource Management as the City’s Policy Manager. APP 101 reflects a former department that was reorganized into Resource Management and other departments, as being responsible for the management of the Administrative Policies and Procedures Manual.
- Require all APPs to be uploaded to an easily accessible centralized repository.
- Provide additional guidance as to the subject areas and section numbers within which APPs should be categorized or, if the current categorization methodology is replaced, provide guidance on how APPs should be categorized on the City employee intranet.
- Specify how often periodic reviews should be performed for different APPs and/or topic areas and to provide guidance as to when APPs should be reviewed after incidents and/or policy violations.

**Final Audit Follow-Up of Cash Counts Audit – Fleet Management (AR-2502)**

Several audits were performed throughout the City to determine whether petty cash/imprest funds existed as recorded in City records and were properly accounted for at the time of the cash counts. For this audit, we determined whether Fleet Management properly maintained its petty cash fund, ensured the funds were reasonably safeguarded from loss, and provided recommendations to strengthen and improve internal controls when issues were identified. To address the four observations in the original audit report (AR-2303), management developed a corrective action plan that concurred with our recommendation to return the petty cash fund balance to the Revenue Division and dissolve the petty cash fund. Management completed the action plan by returning the petty cash fund balance to the Revenue Division and dissolving the petty cash fund. This was the first and final follow-up on AR-2303.

**Audit Follow-Up of Cash Counts Audit - StarMetro (AR-2503)**

Several audits were performed throughout the City 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. For the original audit, we determined whether StarMetro properly maintained its petty cash fund, ensured the funds were reasonably safeguarded from loss, and provided recommendations to strengthen and improve internal controls when issues were identified. Our surprise cash count at

StarMetro determined that the imprest funds were utilized for cashiering operations. While some internal controls were in place, improvements were needed to help ensure the funds were properly maintained and reasonably safeguarded. To address the three recommendations in the original audit report (AR-2306), management developed a corrective action plan. Of the three steps due, one was completed and two were in progress. This was the first follow-up on AR-2306.

#### **Audit of Request for Public Records (AR-2504)**

The Office of the Inspector General conducted an audit to evaluate whether requests for public records were fulfilled accurately, timely, and in accordance with Chapter 119, Florida Statutes (F.S.), City policies and procedures, and best practices. Overall, we found that the City consistently complied with certain requirements of Chapter 119, F.S., and improvements should be made for other requirements. Additionally, we determined City policies and procedures related to requests for public records promote compliance with Chapter 119, F.S., and incorporate best practices; however, revisions should be made to improve the efficiency and consistency of public records processes.

Based on our audit procedures, we found:

- Policies and procedures contained inconsistent information.
- Instances where responses to requests for public records contained:
  - Exempt and confidential information.
  - Redacted information without a stated basis for the exemption asserted.
- City employees who were designated to assist the Treasurer-Clerk in fulfilling requests for public records within their respective departments (i.e., department representatives) had not received formal training and, consequently, did not always have sufficient knowledge of the relevant public records requirements and City policies and procedures.

#### **Final Audit Follow-Up of Cash Counts Audit - StarMetro (AR-2505)**

Several audits were performed throughout the City 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. For the original audit, we determined whether StarMetro properly maintained its petty cash fund, ensured the funds were reasonably safeguarded from loss, and provided recommendations to strengthen and improve internal controls when issues were identified. Our surprise cash count at StarMetro determined that the imprest funds were utilized for cashiering operations. While some internal controls were in place, improvements were needed to help ensure



the funds were properly maintained and reasonably safeguarded. To address the three recommendations in the original audit report (AR-2306), management developed a corrective action plan. One of the action plan steps was completed in the prior follow-up period, and the other two were verified as having been completed in this follow-up period. As such, this was the second and final follow-up on AR-2306.

#### **Audit Follow-Up of Facilities Security (AR-2506)**

In the original audit report (AR-2407), we concluded that, overall, the City has taken reasonable and appropriate measures to secure City facilities. To help enhance security, we made recommendations for improvement. Management established six action plan steps in response to our audit recommendations. Of these, two were completed and four remained in progress as of the end of the prior follow-up period. This was the second follow-up on the four action plan steps that were not completed as planned and addressed the status of those action plan steps as of March 31, 2025.

#### **Audit Follow-Up of Policy Governance (AR-2507)**

As part of the original audit, we concluded that *APP 101* established an effective framework for managing the City's APPs. It assigned responsibility for coordinating revisions to existing APPs, and the development and approval of new APPs; assigned responsibility for periodically reviewing and recommending changes to APPs; and required APPs to be categorized by subject and include certain content and formatting. The framework, however, would be more effective if *APP 101* identified Resource Management as the department responsible for the management of the *Administrative Policies and Procedures Manual*, required all APPs to be uploaded to an easily accessible centralized repository, provided additional guidance as to how APPs should be categorized numerically or on the City employee intranet, specified how often APPs should be reviewed, and provided guidance as to when APPs should be reviewed in response to incidents and/or policy violations. To address the five recommendations in the original audit report (AR-2501), management developed a corrective action plan. Of the five steps due, two were completed and three are still in progress. This was the first follow-up on AR-2501.

#### **Audit Follow-Up of City-Owned Parking (AR-2508)**

In July 2021, the Parking Services Division of Customer Operations (Parking Services) took over the management and operations of all City-owned public parking services from a contractor. Our audit procedures identified significant strengths of the Parking Services Division as well as areas for improvement to help ensure operational efficiency, proper fiscal accountability, and better alignment of operations with management's stated goals. To address the recommendations in the original audit report (AR-2405), management developed a corrective action plan. Of the three

steps due, one was completed and two are still in progress. This was the first follow-up on AR-2405.

### Quality Control

On October 1, 2024, the Office of Inspector General (OIG) transitioned to the exclusive use of Government Auditing Standards, 2024 Revision (“Yellow Book”), issued by the Comptroller General of the United States, for all audit and non-audit activities. Prior to this transition, the Audit Division conducted its work in conformance with both the Yellow Book and the International Standards for the Professional Practice of Internal Auditing (“Red Book”) issued by the Institute of Internal Auditors.

The transition to exclusive Yellow Book conformance required the OIG to update its professional standards compliance framework. This effort included reviewing and revising audit methodologies, documentation requirements, and quality control procedures to align with the revised standards. These updates were implemented to ensure that audit work continues to be performed in accordance with applicable professional requirements.

The Yellow Book standards require the OIG to conduct periodic reviews of its audit process to help ensure conformance with the standards and the quality of the audits it conducts. The standards provide for both annual internal reviews and triennial external independent reviews.

The Audit Division of the OIG conducted its annual internal quality control review. The objective of the quality control 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. The review concluded the OIG’s system of internal controls provides reasonable assurance of conformance with *Government Auditing Standards*.

To verify compliance with the above-noted standards and affirm the results of the annual internal quality control reviews, the OIG underwent its triennial external quality control review through the Association of Local Government Auditors (ALGA) External Quality Assurance Review Program. The OIG has consistently received unqualified reviews (no exceptions identified) of our work and this year’s review was no different. The most recent external review was completed in May 2025 and the result again resulted in an unqualified opinion with no exceptions noted.

## INVESTIGATIONS DIVISION

The Investigations Division is responsible for reviewing allegations involving fraud, waste, abuse, mismanagement, and misconduct by elected and 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 other appropriate authority or closed with no further action.



### Complaints and Inquiries

Per City Ordinance 25-O-04, 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 the office's own initiative, conduct investigations concerning alleged fraud, waste, abuse, mismanagement, misconduct, and service deficiencies, including deficiencies in the operation and maintenance of facilities. 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.

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 other Appointed Officials. All complaints/inquiries received during the reporting year were reviewed, addressed, or forwarded to the appropriate authority.

The Investigations Division completed 127 citizen contact referrals, addressed 16 complaints, and completed 2 investigative reports and 1 preliminary review (which did not result in a formal investigative report). Additionally, 2 preliminary reviews remain open. 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 Report (II-2501)**

The OIG received a complaint regarding IFB-055-23-AP, services for laundry, dry cleaning, alterations, uniform repair, and maintenance of plain clothes for the Tallahassee Fire and Police Departments.

The complainant's allegations and OIG's conclusions are as follows:

- To qualify for the bid, the business owner provided false information when claiming to have a second business location and provided false information to the City Commission to influence the contract award process.

**Disposition: Substantiated**

- The City of Tallahassee did not abide by the solicitation, bidding, and award process.

**Disposition: Unfounded**

- The parameters of the bidding process were unclear, including the amount and length of the contract.

**Disposition: Exonerated**

- The business owner had a previous relationship with City Commissioners, and the Commissioner should have recused themselves from the vote to reject the bid award.

**Disposition: Independent Ethics Board-Dismissed without Prejudice**

**Investigative Report (II-2502)**

The OIG received a complaint against a Customer Operations employee. The complainant's allegations and OIG's conclusions are as follows:

- Employee showed portions of a movie that contained inappropriate imagery and expressed disgust for transsexual people and their behavior.

**Disposition: Unsubstantiated**

- Employee showed a video that referred to members of the LGBTQ community as “the ABCD community” and said she now refers to them as “the ABCD community.”

**Disposition: Unsubstantiated**

- Employee misused COT computer equipment by showing inappropriate movies on the COT computer screen in the training room and using a COT computer to shop on Amazon.

**Disposition: Unsubstantiated**

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- Employee was unprofessional and criticized the way in which a temporary employee pronounced certain words and mocked a disabled customer.

**Disposition: Unsubstantiated**

### Preliminary Review II-02-170-2024-003

A preliminary review was initiated into allegations that a public records request was mishandled. The allegation was determined to be unsubstantiated based on the evidence collected. However, during the course of the review, the OIG identified an opportunity to improve the tracking of complaints received by Human Resources and Workforce Development (HRWD) that are not within its purview. Based on these circumstances, the preliminary review was closed.

### Hotline

The OIG Fraud Hotline is a confidential hotline for reporting 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)

### 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 March 2025, assessors from the Commission for Florida Law Enforcement Accreditation (CFA) performed an on-site assessment of OIG compliance with standards applicable to offices of inspector general. There were no instances of non-compliance identified and there were no recommendations for improvement. Based on their assessment, the OIG was recommended for reaccreditation. In June 2025, the full Commission for Florida Law Enforcement Accreditation reaccredited the OIG for meeting all professional investigative standards for offices of inspector general. It

is widely accepted that obtaining the first reaccreditation is the most difficult accreditation for agencies to receive. Being an accredited agency demonstrates the work of the OIG Investigative Division meets or exceeds the highest professional standards established for offices of inspector general.

## **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.



In 2024, the Florida Legislature passed, and Governor DeSantis signed HB 601, a law that prohibited local governments from operating civilian oversight boards of law enforcement agencies. The law became effective July 1, 2024. In response, I suspended operations of the Citizen Police Review Board until greater clarity was obtained regarding the law's applicability to the City's Board. Ultimately, in conjunction with the City Attorney, it was concluded the law did apply to the City's board. Accordingly, and as required by the state law, the ordinance establishing the Citizen Police Review Board was repealed on January 15, 2025. This action ensured compliance with governing legislation and provided clarity regarding the Board's status. While the OIG previously facilitated the Board's work, our role concluded with the repeal of the ordinance.

### **AUDIT COMMITTEE**

The purpose of the Audit Committee (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 met four times this year and completed all responsibilities as delineated in City Ordinance 25-O-04. The more significant responsibilities of the Committee include:

- Hold public meetings on a quarterly basis,
- Review and forward the annual audit plan for the audit division of the OIG to the City Commission with a recommendation regarding adoption or approval,
- Serve as the primary body to which the independent external auditors report,

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- Review and forward the Annual Comprehensive Financial Report (including the audit reports produced by the independent external auditors) to the City Commission with a recommendation regarding acceptance and approval, and
- Serve in an advisory capacity to the City Commission and Inspector General regarding the audit division of the OIG.

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

The Audit Committee membership includes:

- David Reid (retired – diverse experience in state and local government, former City of Tallahassee and Leon County employee),
- John Kirk (Thompson, Brock, Luger, CPAs),
- Sunny Phillips (retired – diverse experience in federal, state, and local government along with service on numerous City of Tallahassee Boards/Committees),
- Nathan Newton (Florida State University, Associate Professor of Accounting),
- Raymond Calixte (Florida Department of Environmental Protection and former base Deputy Inspector General when he served in the US Army).

### **Independent External Auditors**

The City Audit Committee is charged with serving as the selection committee for the independent external auditors who perform the audit of the City Annual Comprehensive Financial Report.



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