Audit Work Plan
Fiscal Year 2023

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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[1] require establishing a risk-based plan to determine the OIG's priorities (audit and other assurance projects).

Inspector General Work Plan - Fiscal Year 2023

This document presents our fiscal year 2023 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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[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 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.

Audit Work Plan 2023 Summary	
Description	**Projects**
New Audit Projects	3
In Progress and Carried Forward Audit Projects	13
Follow-up Audit Projects	9
Total	**24**

Audit Projects In Progress and Carried Forward from the 2022 Work Plan		
PROJECT	**PRIORITY AREA**	**DESCRIPTION**
Audit of Certain Contracts	Organizational Effectiveness Public Trust	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	Organizational Effectiveness Public Infrastructure	This audit will evaluate operations and internal controls related to the management and operation of City-owned parking garages.
Citywide Cash Counts	Organizational Effectiveness	This audit will consist of periodic unscheduled cash counts 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 whether the travel served an appropriate public purpose.

CityWorks	**Organizational Effectiveness**	This audit will evaluate control risks within the CityWorks system.
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.
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.
Tallahassee Police Department Use of Force Policy	**Public Safety** **Public Trust**	The City Commission directed the Inspector General to audit the policy that governs the use of force by Tallahassee Police Department officers. The proposed scope of this audit determines if the current use of force policy incorporates modern best practices in officer response to resistance.

Project	Priority Area	Description
Tallahassee Police Department Operational Training	Organizational Effectiveness; Public Safety; Public Trust	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	Organizational Effectiveness	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	Organizational Effectiveness	In fiscal year 2020, it was estimated the Revenue Division of the City Treasurer-Clerk would collect approximately $630 million from all revenue sources. Our 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 2023		
PROJECT	**PRIORITY AREA**	**DESCRIPTION**
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.
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.
TPD Internal Affairs	Organizational Effectiveness; Public Safety; Public Trust	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.

	Follow-Up Projects for 2023	
PROJECT	**PRIORITY AREA**	**DESCRIPTION**
Audit of Certain Contracts (1st 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.
City's Ethical Culture (2nd Follow-up)	**Organizational Effectiveness** **Public Trust**	This audit will follow up on the final action plan step developed in response to the recommendations identified in our audit of the City's ethical culture.
Citywide Cash Counts (1st Follow-up)	**Organizational Effectiveness**	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 (1st Follow-up)	**Organizational Effectiveness**	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of cybersecurity governance.
Disbursements (1st Follow-up)	**Organizational Effectiveness**	This audit will follow up on action plan steps developed in response to the recommendations made in the original audit of disbursements.
Facilities Security (1st 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 facilities security.
Purchase Card Administration (2nd Follow-up)	**Organizational Effectiveness**	This audit will follow up on action plan steps relating to the administration of the City's P-Card program.
Tallahassee Police Department Use of Force Policy (1st Follow-up)	**Public Safety** **Public Trust**	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.
Tallahassee Police Department Timekeeping Practices (1st Follow-up)	**Organizational Effectiveness**	This audit will follow up on action plan steps developed in response to recommendations made in the audit of the Tallahassee Police Department's timekeeping practices.

	2022 Projects Removed From Work Plan	
PROJECT	**PRIORITY AREA**	**DESCRIPTION**
Citywide Projects	**Organizational Effectiveness**	This audit will evaluate the status of City capital and operating projects to determine whether unencumbered funds should be reallocated. *Due to changes in staffing, the skills needed to complete this audit in a timely manner are no longer available. Accordingly, this audit will be suspended until the experience level of staff increases.*
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. *The Community Services Department was merged with the Department of Housing and Community Resilience. As such, the internal controls from the Department of Housing and Community Resilience were adopted by the Community Services Department thereby reducing the risk of non-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. *After evaluating the risks associated with Electric Utility inventory and other risks within the City that have arisen in the past 12 months, the need for this audit has been superseded.*
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, whether employee time entry is properly approved before processing by payroll staff, whether adjustments to time worked are authorized and properly approved, and that MyTime accurately interfaces with the PeopleSoft Human Capital Management System.

		The City has replaced the MyTime timekeeping system with a new system, Dimensions. With the implementation of the new system, the objectives of this audit are no longer relevant. At such time as the new timekeeping system is fully implemented and operating as intended, a similar audit will be considered.
Public Safety Inventory	**Organizational Effectiveness** **Public Safety** **Public Trust**	This audit will evaluate the internal controls related to inventories used in 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. *After evaluating the risks associated with inventory in the City departments related to public safety and other risks within the City that have arisen in the past 12 months, the need for this audit has been superseded.*