

Annual Report Fiscal Year 2024

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

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Message from the Inspector General

I am pleased to present the 2024 Annual Report for the City of Tallahassee Office of the Inspector General (OIG). This report summarizes the activities of the OIG and the results of audits and investigations completed during the year and describes significant observations related to the City's programs and operations. Additionally, the report includes recommendations for those observations. This annual report provides a comprehensive overview of the OIG's work and is intended to help promote transparency and accountability in the administration of the City's programs and operations.



We remain committed to the City's goal of being the national leader in the delivery of public services.

The OIG team looks forward to the next year and continuing its work to advance the integrity, accountability, transparency, efficiency, and effectiveness of City government.

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

SUMMARY OF FISCAL YEAR 2024

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, while the Investigations division received and addressed numerous complaints. 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) 2024.

- The Audit Division issued seven 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 2024 audit plan.
- The Investigations Division addressed 14 complaints and completed 55 citizen contact referrals, 1 investigative report, 2 preliminary reviews, and 2 investigative cases 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. Finally, the accreditation team completed all tasks necessary to maintain compliance with applicable standards and work toward completing the reaccreditation process.
- The OIG continued assisting with the Citizens Police Review Board (CPRB) by serving as the Board's Administrator. In supporting the Board as its Administrator, the OIG provided many services, including scheduling and holding meetings, preparing agendas, coordinating the training of Board members, distributing information and records requested by the Board, and filling vacant Board positions.
- Other activities of the OIG in FY 2024 included:
 - ❖ The OIG began a comprehensive review of the policies and procedures of the office. This was necessitated by changes to *Government Auditing Standards* and the replacement of the *International Standards for the Professional Practice of Internal Auditing* with the *Global Internal Audit Standards*. The review showed the procedure manual that had been in place for over 20 years was in need of significant revision and should be replaced by a set of formal policies to guide the operations of the OIG. The new OIG policies and procedures should be in place in early 2025.

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- ❖ This year, the City conducted a review of the City's Charter. During the review process, the OIG worked with the City Commission to place a measure on the November ballot whereby the citizens of Tallahassee could consider whether the Charter of the City of Tallahassee should be amended to define the role of the Inspector General by charter rather than by ordinance.



CITY OVERVIEW

The City is a robust organization with over 4,000 dedicated employees who are proud to call Tallahassee and the surrounding communities home. The City is the region's largest provider of municipal services, including police, fire, public transportation, electric, gas, water, parks, and more. Employees pride themselves on providing exceptional customer service while exploring ways to increase efficiencies and create a strong, vibrant community.

AUTHORITY AND RESPONSIBILITY

The position of City Auditor was established in 1979 pursuant to Section 32 of the City of Tallahassee Charter Laws. On July 8, 2020, the City adopted Ordinance 20-O-22AA, which expanded the authority, powers, and responsibility of the City Auditor and created the City's Office of the Inspector General (OIG). The OIG is charged with maintaining and operating a full-time program of audits, investigations, inspections, and reviews of the City's operations.

The OIG's purpose is to:

- increase accountability and oversight of City government,
- assist in improving programs and operations administered or financed by the City, and
- assist in detecting, deterring, preventing, and eradicating fraud, waste, abuse, mismanagement, and misconduct by appointed officials, employees, contractors, subcontractors, and other parties doing business with the City and/or receiving City funds.

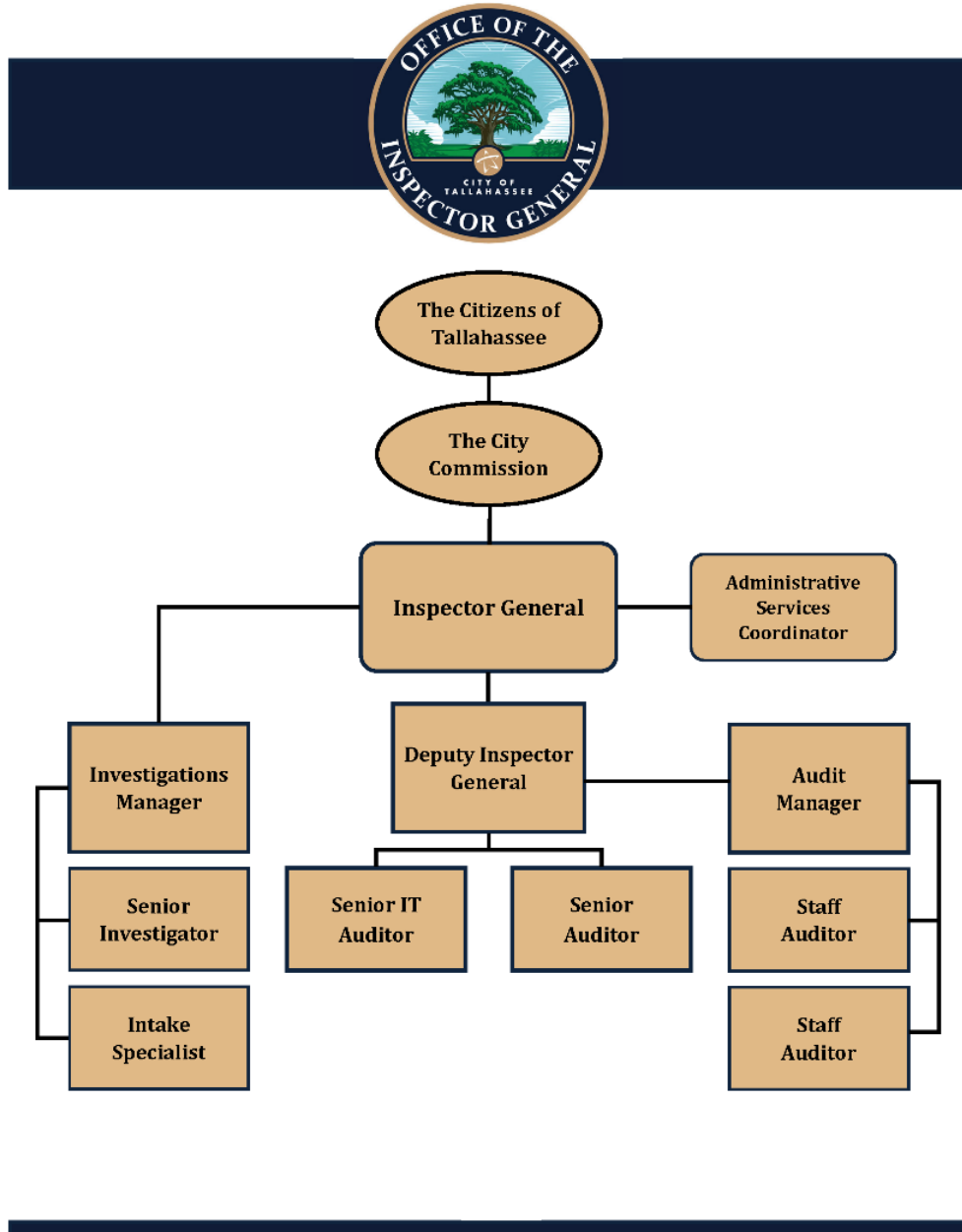
OIG Mission

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* and *International Professional Practices Framework* to conduct financial and performance audits of any area in the City. The Inspector General is also independent, as defined in the *Principles and Standards for Offices of Inspector General* and *Commission for Florida Law Enforcement Accreditation Standards*. This 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, Senior Auditor, and two Staff Auditors. The Office is currently organized as follows.



STAFF QUALIFICATIONS

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 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:

- Certified Accreditation Professional (CAP),
- Certified Fraud Examiner (CFE),
- Certified Information Systems Auditor (CISA),
- Certified Internal Auditor (CIA),
- Certified Internal Controls Auditor (CICA),
- Certified Inspector General (CIG),
- Certified Inspector General Auditor (CIGA),
- Certified Inspector General Investigator (CIGI),
- Certified Public Accountant (CPA),
- Certified Public Manager (CPM).

Professional Training

Professional auditing and investigative standards require audit and investigative staff members to meet the following training requirements.

- Per *Government Auditing Standards* (Yellow Book) and *International Professional Practices Framework* (Red 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.

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- 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 must periodically undergo City training such as Annual Critical Policy review, Character First, Client Customer Service, Ethics, Anti-Harassment Policy, and Diversity Awareness. Additionally, supervisors must also complete Conflict Resolution, Interpersonal Relationships, Leadership Skills for Supervisors (Part I and II), and Solve Problems & Make Decisions.

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 2024, 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)
- Institute for Internal Controls (IIC)
- Information Systems Audit and Control Association (ISACA)

OFFICE OF THE INSPECTOR GENERAL

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.



The audits conducted by the Audit Division are included in the City Commission approved annual Audit Work Plan (Plan), when requested by the City Commission, or when a matter comes to the attention of the Inspector General that requires immediate action. The Plan is based on a comprehensive risk assessment. The assessment identifies and evaluates risks associated with the City's multifaceted 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 2024 Plan on October 11, 2023.

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 2024, the Audit Division issued the audit products shown in the table below.

Report No.	Title	Issue Date
<i>Audit Reports</i>		
AR-2401	Final Audit Follow-Up of Purchase Card Administration	11-17-23
AR-2402	Audit of TPD General Order 60 – <i>Response to Resistance</i>	11-27-23
AR-2403	Audit of Facilities Security	12-13-23
AR-2404	Audit of Cybersecurity	4-30-24
AR-2405	Audit of City-Owned Parking	7-10-24
AR-2406	Final Audit Follow-Up of TPD General Order 60 – <i>Response to Resistance</i>	8-30-24
AR-2407	Audit Follow-Up of Facilities Security	9-13-24
<i>Other Reports & Publications</i>		
OP-2401	Inspector General Alert – Telework Guidelines	11-8-23
OP-2402	Inspector General Alert – Artificial Intelligence	2-29-24
OP-2403	Inspector General Alert – Raffles	8-26-24
-	FY23 Annual Report	12-31-23

Final Audit Follow-Up of Purchase Card Administration (AR-2401)

In the original audit report (#AR-2201), we found that City P-Card policies and procedures provided adequate internal controls to reasonably ensure P-Card transactions were accurate, properly approved and recorded, served a public purpose, and Program goals would be achieved. We also identified opportunities to strengthen controls and made recommendations accordingly. Management established a total of nine action plan steps in response to our audit recommendations. Of those, five were completed with no further action required, and four were deemed to need attention from management to ensure the steps were completed as originally planned. This was the second and final follow-up on audit report #AR-2201.

Audit of TPD General Order 60 – *Response to Resistance* (AR-2402)

This audit was conducted in response to direction from the City Commission. The purpose was to evaluate TPD’s use of force policy (General Order 60 - Response to Resistance) and determine if it promoted public and police officer safety and maintained public trust. The objectives of the audit were to determine if the General Order was consistent with modern policing standards and best practices.



To achieve those objectives, we identified and reviewed best practices from several sources, such as professional law enforcement associations, civic groups, and other law enforcement agencies and publications. We compared the General Order to those best practices and identified areas where it could be enhanced.

We concluded the General Order was 1) aligned with best practices, 2) promoted the safety of the public and police officers, and 3) was consistent with modern policing standards and practices. While the General Order was consistent with modern policing standards and incorporated best practices, we did identify where it could be enhanced. Such enhancements included:

- Providing direction to police officers to reduce the risks of positional asphyxia,
- Prohibiting retaliation against officers who report excessive use of force, and
- Requiring the publication of an annual use of force analysis report.

Audit of Facilities Security (AR-2403)

As a part of the Office of the Inspector General’s annual risk assessment, we noted a national trend of local government incidents resulting in disruptions in operations and violence. Ensuring the safety and security of all people within City facilities is essential to the City’s ability to achieve its priorities and maintain public trust. A challenge local governments face when addressing security is the competing priorities of public access and maintaining a safe and secure environment. We conducted this audit to assist management in protecting employees, citizens, and City facilities while serving the public.

The objective of the audit was to assess the effectiveness of physical security measures in City buildings and facilities and to ensure the City has made reasonable efforts to provide a safe environment for all employees and visitors. We used several methodologies to achieve the audit objective. To conduct the audit, we:

- Reviewed laws, rules, and City ordinances related to security.
- Reviewed federal facility security guidelines, best practices, and related publications.
- Reviewed the City's documentation and policies to understand the defined roles and responsibilities for ensuring the safety and security of its facilities.
- Interviewed management and staff from various City departments and divisions to understand security processes and activities.
- Examined the City's contract with a private security company to gain an understanding of safety and security requirements.
- Evaluated internal controls related to employee access badges and entry systems.

We concluded that, overall, the City had taken reasonable and appropriate measures to secure City facilities. However, during the audit, we identified areas where security enhancements should be implemented. Accordingly, we made recommendations to management regarding the security of City facilities. Due to the subject of this audit, certain aspects of the audit report are exempt from disclosure pursuant to Florida Statute, and the recommendations were shared only with management.

Audit of Cybersecurity (AR-2404)

Cybersecurity is a risk area that all governments must address. Like other governmental entities, the City of Tallahassee has not been immune to cybersecurity incidents. The objective of this audit was to evaluate the effectiveness of the City of Tallahassee's cybersecurity governance program. The audit's methodology included reviewing relevant laws and best practices, conducting audit inquiries, and assessing City documentation. We concluded that, overall, the City of Tallahassee had established elements of a strong cybersecurity governance program. However, we identified areas for enhancement of the City's cybersecurity governance program. Accordingly, we made recommendations to management regarding cybersecurity. Due to the subject of this audit, certain aspects of the audit report are exempt from disclosure pursuant to Florida Statute, and those recommendations were shared only with management.

Audit of City-Owned Parking (AR-2405)

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. Previously, the City's Parking Operations program was outsourced to a contractor. With this significant operational shift, we determined an audit of City-owned parking was appropriate. The scope of this audit was to



review the management, cashiering, and other operations of City-owned parking garages and the Airport parking lot, collectively referred to as “parking facilities”. Our audit procedures identified significant strengths within the division, including:

- the division is well-organized and staffed for the management and daily operations of the parking facilities, and
- management implemented appropriate internal controls to mitigate risks associated with the daily operations within City-owned parking facilities.

However, we also noted some areas where improvements should be made to help ensure operational efficiency, proper fiscal accountability, and better alignment of operations with management’s stated goals. The improvements related to 1) utilizing an enterprise fund to account for revenues and expenditures of parking services, 2) developing a performance measurement system to evaluate parking at parking facilities, and 3) enhancing documentation related to oversight and governance of parking services.

Final Audit Follow-Up of TPD General Order 60 – *Response to Resistance* (AR-2406)

In the original audit report (#AR-2402), we found that General Order 60 aligns with best practices and promotes the safety of the public and police officers. To help enhance the policy, we made recommendations related to 1) mitigating risks associated with positional asphyxia, 2) establishing an explicit prohibition against retaliation directed at individuals who intervene in or report instances of excessive force, and 3) providing for the publication of an annual use of force analysis report. In response to those recommendations, management established three action plan steps. As part of this follow-up audit, we determined two were completed with no further action required, and one needed additional attention from management to address the recommendation in the original audit.

Audit Follow-Up of Facilities Security (AR-2407)

In the original audit report (#AR-2407), we concluded that, overall, the City had taken reasonable and appropriate measures to secure City facilities. To help enhance security, we made recommendations for improvement. In response to those recommendations, management established six action plan steps. As part of this follow-up audit, we reviewed actions taken by management to complete the six action plan steps and determined two steps were completed as planned with no further action required, and four steps were not completed but were in progress. This status report is the first follow-up on #AR-2407. Due to the subject of the original audit, certain aspects of the follow-up audit report are exempt from disclosure pursuant to Florida Statute, and the recommendations were shared only with management.

Inspector General Alert – Telework Guidelines (OP-2401)

Teleworking is an arrangement where employees work from a location other than a traditional office. City of Tallahassee Administrative Policies & Procedures Chapter 706.12, Telework Policy (APP 706.12), governs teleworking by employees and establishes the procedures, eligibility requirements, criteria, and responsibilities for teleworking. To help mitigate risks associated with telework arrangements and help ensure teleworking remains a viable alternate work option, departments should review APP 706.12 and consider the Inspector General’s recommendations.

Inspector General Alert – Artificial Intelligence (OP-2402)

Artificial intelligence (AI) is a rapidly emerging and evolving technology that has the potential to significantly impact the way the City operates. This report highlights the benefits and risks of AI usage.

Inspector General Alert – Fundraising via Raffles (OP-2403)

City of Tallahassee employees have a rich history of generously contributing to non-profit organizations established for various causes. This report was prepared to help City employees be aware of State laws.

Quality Control

The Audit Division adheres to two sets of professional auditing standards: *Government Auditing Standards* and the *International Professional Practices Framework*. The Office of the Inspector General is one of a select few municipal internal audit functions that have elected to hold themselves to the highest level of professionalism by complying with both sets of professional standards.

This year, 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* and the *International Professional Practices Framework*.

To verify compliance with the above-noted standards and affirm the results of the annual internal quality control reviews, the OIG undergoes a 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. The most recent OIG review was completed in January 2022. We look forward to our upcoming external quality control review in Spring 2025 and reaffirming the OIG's compliance with auditing standards.

INVESTIGATIONS DIVISION

The Investigations Division is responsible for reviewing allegations involving fraud, waste, abuse, mismanagement, and misconduct by 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 20-O-22AA, 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 its own initiative, conduct investigations concerning alleged fraud, waste, abuse, mismanagement, misconduct,

and service deficiencies, including deficiencies in the operation and maintenance of facilities. Credible 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 the other Appointed Officials. All complaints/inquiries received during the reporting year were reviewed, addressed, or forwarded to the appropriate authority.

The Investigations Division completed 55 citizen contact referrals, addressed 14 complaints, and completed 1 investigative report and 2 preliminary reviews (which did not result in a formal investigative report). Additionally, 2 investigative cases remain open pending further investigation. 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.

Preliminary Reviews Closed

II-02-260-2024-001: A preliminary review was initiated into allegations of conduct unbecoming. The complainant did not provide a sworn recorded statement or any related materials to support the allegations. Due to the complainant's lack of cooperation and insufficient information to proceed, no further investigative steps were taken to refute or corroborate the allegations. Based on these circumstances, the preliminary review was closed.

II-02-350-2024-002: A preliminary review was initiated into allegations of failure to report arrest and failure to report driver's license revocation. Upon a records check, it was determined the revocation had been reported per the Administrative Policies and Procedures Manual. Based on these circumstances, the preliminary review was closed without further action.

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

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 June 2022, the OIG earned accreditation through the CFA. Being an accredited agency indicates the OIG's Investigations Division's work products meet or exceed the highest professional standards established for offices of inspectors general. The benefits of accreditation include improved agency transparency, enhanced quality and consistency of investigations, and establishment of policies and procedures for investigative activities.

To maintain accreditation, the Inspector General must complete the accreditation process every three years and comply with standards to earn re-accreditation. During this period, numerous actions must be completed to ensure the OIG will maintain its accreditation. Those actions are taking place as required for the re-accreditation review in Spring 2025.

OTHER DUTIES AND RESPONSIBILITIES

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.



The stated purpose of the Board is to foster transparency, enhance communication, and ensure a relationship of trust and respect between TPD and the community by creating an unbiased panel of citizens to review completed internal affairs reports, cases, and issues relating to law enforcement that are of importance or of interest to the community and the City, and to increase and demonstrate police accountability and credibility with the public.

The Inspector General was assigned the responsibility of serving as the CPRB's Administrator. In addition to duties assigned to the Administrator by ordinance, the OIG schedules, coordinates, and facilitates the CPRB meetings, assists in preparing Board requests for information from and recommendations to TPD, and coordinates the preparation of the Board's annual report to the City Commission.

The CPRB membership includes Rosezetta Bobo, Rashad Mujahid, Christian Minor, Niya Hubbard, Darlene Cordero, Justin Ravelo, Debra Barrett-Hayes, Frank Roycraft, and Malik Ready.

To help ensure the success of the CPRB, the support provided by the OIG has gone beyond what was required by the ordinance that created the CPRB. The OIG has also taken on the role of an advisor/consultant to help ensure the CPRB succeeds in its mission. Activities this year included the following.

- Continued holding CPRB meetings that meet the public's needs and expectations of access, input, transparency, and completeness of information needed for Board operations.
- Ensured Board members were knowledgeable of and met the education and other requirements for CPRB membership (e.g., completion of TPD Citizen's Police Academy, two hours of diversity/equity training, annual ethics training, and six hours of "ride-along" with a TPD officer).
- Scheduled and held CPRB meetings, prepared meeting agendas, obtained requested records, distributed meeting agendas and associated materials, coordinated/prepared facilities, and conducted meetings.

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- Monitored legislation considered by the Florida Legislature during the 2024 legislative session that would have had a major impact on the CPRB.

This year, the CPRB has been inactive since May due to the passage of House Bill 601, which prohibited civilian police review boards other than those meeting certain criteria proscribed by the statute.

AUDIT COMMITTEE

The purpose of the Audit 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 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:

- Sunny Phillips (retired – diverse experience in federal, state, and local government along with service on numerous City of Tallahassee Boards/Committees),
- David Reid (retired – diverse experience in state and local government, former City of Tallahassee and Leon County employee),
- John Kirk (Thompson, Brock, Luger, CPAs),
- 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).

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