




**CITY OF  
TALLAHASSEE**

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**TO:** Mayor and Members of the City Commission  
**FROM:** Dennis R. Sutton, Inspector General   
**DATE:** May 6, 2021  
**SUBJECT:** Audit of the City's Ethical Culture (AR-2103)

We have completed the Audit of the City's Ethical Culture. We submit this report containing our observations, recommended actions, and responses from the Appointed Officials. We will periodically review and report on management's actions to address the recommendations within this report.

We thank applicable City staff for their assistance and cooperation during this audit. If you have any questions or need a more detailed briefing on this audit, please contact me.

DRS/md

Attachment

cc: Members of the Audit Committee  
Appointed Officials  
Executive Team  
Patrick Twyman, Financial Services Director  
Roberta McManus, Financial Services Assistant Director  
Veronica McCrackin, Procurement Services Manager  
Ellen Blair, Human Resources Director  
Matt Lutz, Treasurer-Clerk Records  
External Auditor



# Audit of the City's Ethical Culture Report AR-2103

May 6, 2021

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City of Tallahassee  
Office of the Inspector General  
Dennis R. Sutton, Inspector General, CPA, CIA



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## **Executive Summary**

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### **What We Did**

This audit of the City's ethical culture was included as part of the Office of the Inspector General's 2020 Annual Audit Plan, to meet the requirements of the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing. Our audit purpose was to determine: 1) whether City employees understood the City's ethical values and could apply those values in their daily activities, and 2) the extent of compliance with key ethics-related policies and procedures. Additionally, we evaluated the culture and ethical environment of the City, based on principles established within the Internal Control Guideline, Administrative Policy and Procedure 630 (APP 630). APP 630 states, "Integrity and ethical values are specified by management through official policies. The corporate culture of the departments includes ethical and behavioral standards, how they are communicated, and how policies are reinforced in practice." The scope of our audit included the years 2009-2019, with specific policy and documentation reviews for fiscal year 2019.

### **What We Concluded**

We conducted a survey of the City's ethical culture and the results from the survey indicate City employees could apply ethical values to daily activities. We found the City has many of the components recommended for a comprehensive ethics and compliance program, including a code of ethics, oversight and compliance for ethical behavior, ethics training, processes for reporting violations of the City's Ethics Code, and annual reviews of the City's Ethics Code and critical policies. We also noted areas which could further improve the City's ethics program.

### **Opportunities for Improvement**

Opportunities to strengthen the City's ethical culture were identified and include:

- 1) establishing Anti-Fraud and Whistleblower policies,
- 2) continuing communication of management's expectations for employees to conduct themselves in an ethical manner,
- 3) codifying management's directions regarding critical policy review and annual ethics training,
- 4) implementing review procedures for outside employment forms,
- 5) documenting reasons conflict of interest forms are not signed by all procurement evaluation committee members, and
- 6) revising the Procurement Manual to include vendor ethical standards.

## **Background**

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Ethics, as defined by the Merriam-Webster dictionary, is the discipline dealing with what is good and bad and with moral duty and obligation. Ethics, simply put, are the standards or codes of right and wrong which influence how we conduct ourselves. The ethical standards established for City of Tallahassee employees are established by the City Commission in the City's Ethics Code<sup>1</sup>, and further laid out by the City Manager in APP 630.

### **Previous Audit of the City's Ethical Culture**

To meet the requirements of Internal Auditing Standards, the Office of the Inspector General periodically conducts audits to assess the City's ethical culture. The last audit of the City's ethical culture was conducted in 2008 (see audit report #0912), as part of that audit a survey of City employees was conducted; the survey showed:

- 94% of respondents were familiar with the City's Code of Ethics,
- 86% of respondents knew how to report unethical behavior,
- 83% of respondents had participated as a City employee in a training course which included ethics awareness, and
- 80% of respondents knew where to get help regarding ethical concerns at the City.

Since the 2008 audit, there have been changes and issues that have impacted the City's ethical culture. For example, there has been significant turnover in leadership positions, both elected and appointed, an Independent Ethics Board (IEB) was formed in 2014, ethics training requirements for all City employees were revised in 2018, and the City Commission strengthened the City's ethics ordinance in 2019.

### **Events Since the 2008 Audit**

Following the establishment of the Independent Ethics Board in 2014, several incidents occurred which would indicate a lapse in ethical judgment or behavior by some who at the time served in City leadership positions. These incidents included an FBI investigation of City officials, indictment and admission of guilt by a former City Commissioner (Seat 1) for public corruption, and violations of state ethics laws by a former City Manager and a former Mayor. Both the former City Manager and former Mayor acknowledged violations of the State Ethics Code and reached settlements with the State Ethics Commission for those violations.

Additional information related to terms of office for various Commission Seats or appointed officials, can be seen in Appendices D and E.

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<sup>1</sup> City of Tallahassee Charter, Sections 61-63

In their March 2019 meeting, the IEB heard complaints alleging the former Ethics Officer had a prior, not publicly disclosed, working relationship with one of the candidates for the IEB Counsel position and had an inappropriate relationship with a former appointed official.

In the May 2019 meeting, the Chair of the IEB, addressed the prior working relationship between the former Ethics Officer and the applicant for IEB counsel. The IEB found there was no conflict with the applicant.

Discussion related to the inappropriate relationship with the former appointed official was scheduled for the IEB meeting in June of 2019 and deferred to the July 2019 meeting. Prior to the discussion of the matter in the July meeting, the former Ethics Officer resigned to be effective after the February 2020 IEB meeting. With the resignation of the former Ethics Officer, the IEB did not take up the issue of the inappropriate relationship with a former appointed official and the complaint was never formally addressed by the IEB.

### **2019 Survey Results**

In 2019, we conducted a survey to assist in evaluating the City's ethical culture. Emails were sent to all City of Tallahassee mailboxes (approximately 3,000) containing a link to the survey. We received 821 responses to our survey (a 27.5% response rate), which provided insight as to how employees view the City's ethical culture and how certain actions or behaviors are perceived.

The 2019 survey included questions which were asked in 2008 to allow for a comparison of survey results from 2008 to 2019. To facilitate our analysis of the survey results, we have divided the survey into four sections: 1) employee familiarity with City efforts to promote an ethical culture, 2) employee ability to demonstrate ethical decision making, 3) employee perception of the ethical culture of the City, and 4) employee direct knowledge of unethical conduct.

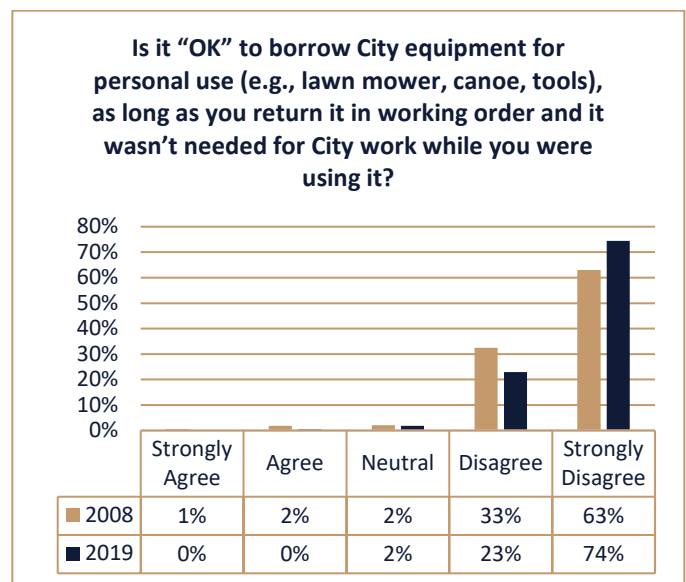
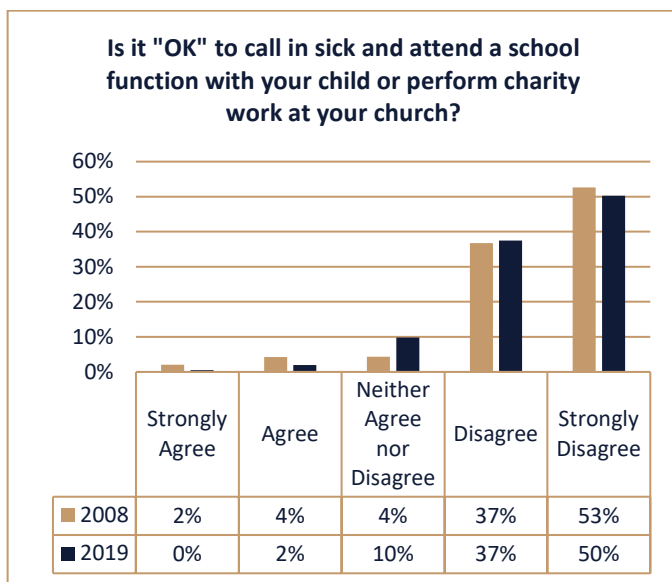
There were four questions in the first section of the survey that were intended to assess whether employees were familiar with the actions City leadership has taken to promote ethics and an ethical culture within the City. The responses to those questions showed awareness and training on ethics has increased since the 2008 survey was conducted. The following table shows the questions, percentage of the "yes" responses, and percentage of change from both the 2008 and 2019 surveys.

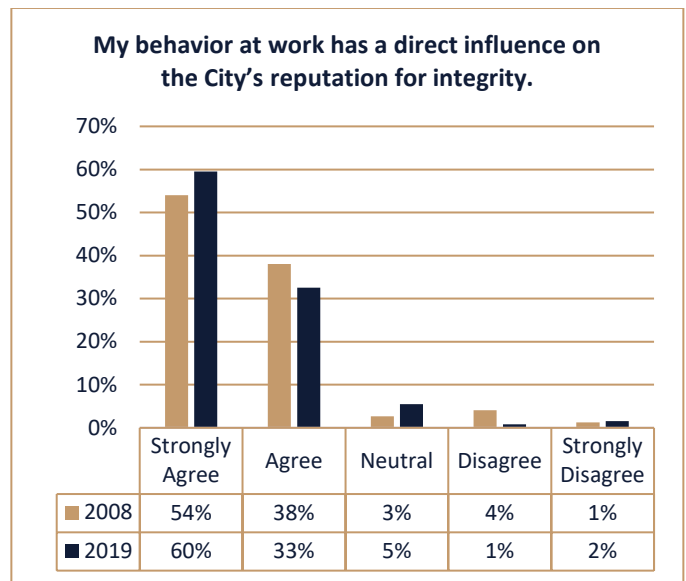
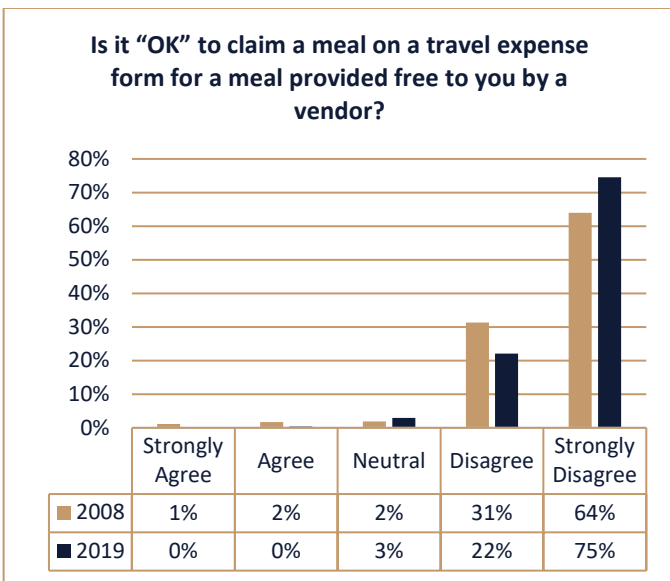
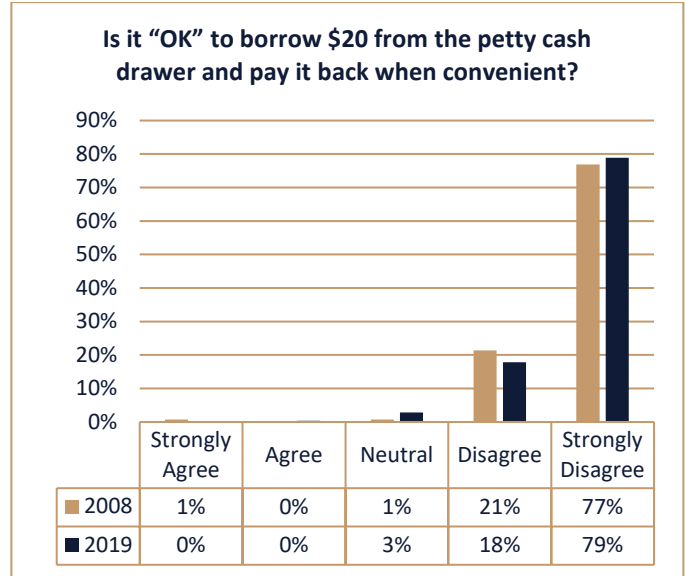
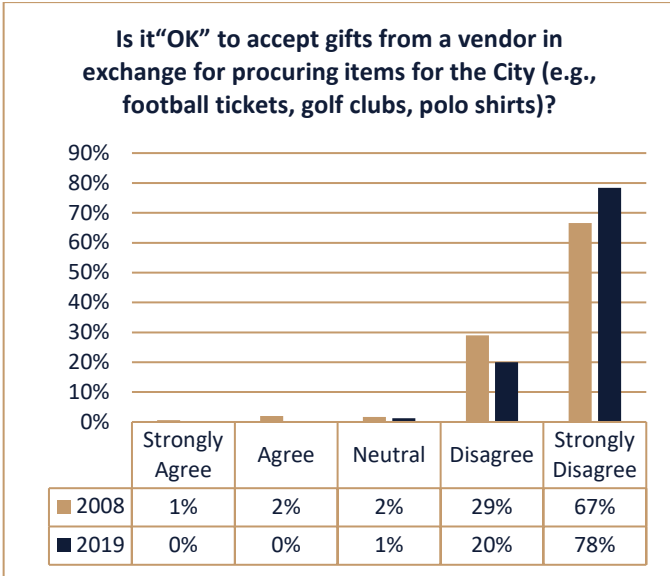


**Table 1  
Employee Familiarity with City Efforts to Promote an Ethical Culture**

Question	% of Yes Responses 2008	% of Yes Responses 2019	% Change
Are you familiar with the City's Code of Ethics?	94%	99%	5% increase
Should you become aware of unethical behavior at the City, do you know how to report it?	86%	90%	4% increase
Other than in New Employee Orientation, have you participated as a City employee in any training courses that included ethics awareness training?	83%	94%	11% increase
Do you know where to get help regarding ethical concerns at the City?	80%	86%	6% increase

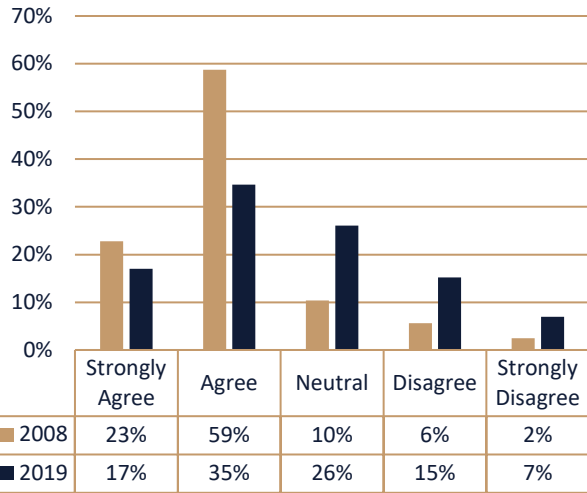
The second section of the survey was made up of six questions intended to evaluate employee's ability to apply ethical concepts to decision making in various scenarios. Our analysis of employee responses in 2019 to the questions in this part of the survey showed overall improvement from the 2008 survey. The following bar graphs illustrate the improvements in employee's ability to apply ethical concepts.



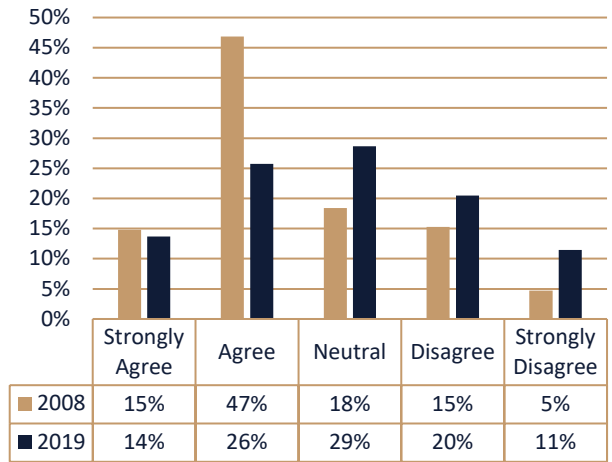


The third section of the survey was designed to assess employee perception of the City's ethical culture. Based on employee responses to these questions, we concluded employee perception of the City's ethical culture has deteriorated over the ten-year period since the prior survey. The response to one question was of note when evaluating the survey results. The question asked if employees felt the City is advancing in its efforts to be an ethical and trustworthy organization subsequent to the changes in City leadership in 2018 and 75% of respondents indicated the City was moving in a positive direction. To illustrate employee perception, we have included bar graphs representing responses for 6 of the 16 questions in this section.

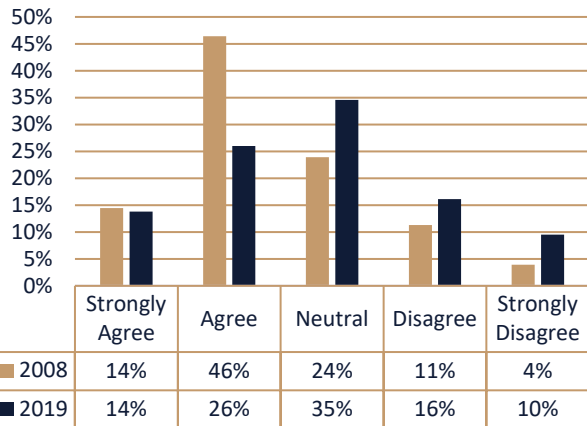
**The City has a strong ethical environment.**



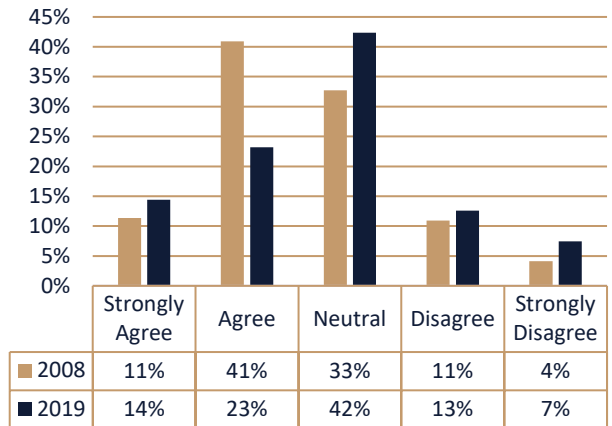
**City leaders set a good example by following the laws and policies that apply to their jobs.**

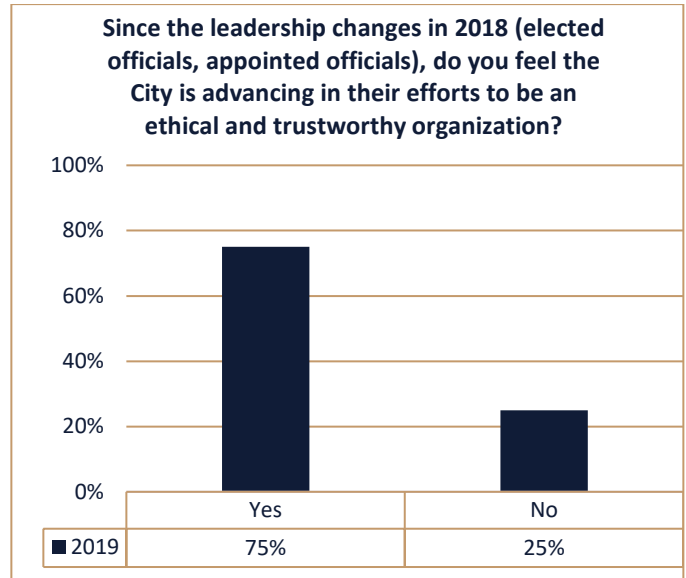
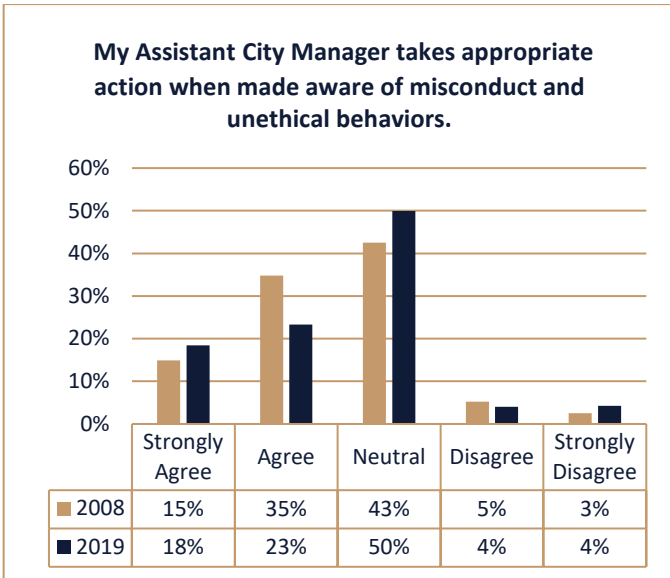


**City leaders take appropriate action when made aware of misconduct and unethical behaviors.**



**City leaders support employees who bring misconduct to the attention of supervisors and managers.**





The fourth set of questions specifically inquired as to employee personal knowledge of unethical behavior within the City. Comparing the 2008 responses to those from 2019 shows there was nearly a 50% decrease in the percentage of employees who reported personal knowledge of unethical behavior. A follow-up question showed that of those who had personal knowledge of unethical behavior, only 25% reported the incident to an appropriate authority for further investigation. The percentage of employees reporting unethical behavior of which they had personal knowledge will be further discussed in Observation 1 of this report (see page 10).



## Observations

### Observation 1: Whistleblower and Anti-Fraud Policies

As part of our audit, we noted the City has implemented many components recommended for a strong ethics and compliance program. Those components include a code of ethics, oversight and compliance for ethical behavior, ethics training, processes for reporting violations of the City's Ethics Code, and annual reviews of the City's Ethics Code and critical policies.

However, we also noted the City of Tallahassee has not established and implemented Whistleblower or Anti-Fraud policies which are important elements of a strong ethics and compliance program.

Whistleblower and Anti-Fraud policies are preventive controls which serve to help reduce financial losses realized by organizations as well as the duration of time fraud schemes occur. The absence of such internal controls increases the risk for fraud to occur in an organization and not be detected in a timely manner.

During the review of City policies and procedures, we found the City has not established Whistleblower or Anti-Fraud policies which identify responsibilities for addressing instances of fraud, explain appropriate measures to deter fraud, outline the formal process employees should follow if fraud is suspected, encourage all employees to report any suspicions of fraud, and specify employee protection from retaliation should they report suspected acts of fraud, waste or abuse. Additionally, when employees reported personal knowledge of wrongdoing or unethical behavior in the 2019 survey (see page 9), the employees stated they did not report the incident 75% of the time. Whistleblower and Anti-Fraud policies should increase the rate of reporting by employees aware of improper behavior and allow for corrective action to be taken as appropriate.

#### **Recommendation:**

The City should implement Whistleblower and Anti-Fraud policies and communicate these policies to all City employees. The policies should include elements which guide employees on actions deemed fraudulent, identify responsibilities for the management of fraud, explain appropriate measures taken to deter fraud, outline the formal process employees should follow if fraud is suspected, encourage all employees to report any suspicions of fraud, and specify employee protection from retaliation should they report suspected acts of fraud, waste and abuse. Additionally, the City should designate a process owner for the policies, so they are reviewed regularly to ensure they continue to meet the City's purposes.

### Observation 2: Instances of Witnessing Unethical Behaviors

Since the 2008 survey of the City's ethical culture, employees witnessing unethical behaviors have significantly decreased but improvements are still possible.

In the 2019 survey, 18% of respondents reported having personal knowledge of misconduct, or illegal or unethical behavior within the previous 12 months. The 18% represents a significant decrease (nearly 50%) from the 35% of employees reporting knowledge of such behavior in the 2008 survey.

When employees feel unethical behaviors are occurring and not being appropriately or consistently addressed, there is an increased risk employees will become discontent with leadership or their job, both of which increase the risk of unethical behavior.

**Recommendation:**

Although the City has seen significant improvement in the rate of employees reporting knowledge of wrongdoing, management should continue its work to further reduce the level of misconduct, illegal or unethical behavior. Accordingly, we recommend management continue to communicate its expectations for employees to conduct themselves in an ethical manner at all times. Additionally, management should work to ensure employee training includes education related to the processes employees should follow to report known or suspected instances of illegal or unethical behavior.

**Observation 3: Codification of Management Directives**

The requirement to complete annual critical policy reviews and ethics training in order to receive Commission approved annual cost of living adjustments (COLA) is not codified in policy or procedure.

Written policies establish clear responsibility and accountability to ensure employees understand management's expectations of job responsibilities. Lack of written policies increases the risk business objectives will not be achieved, errors will occur and not be detected timely, and reduces accountability.

Directives are official instructions involving the management or guidance of operations. In 2017, the City Manager issued a directive requiring a mandatory critical policy review be performed by all employees in order to receive Commission approved annual COLA. In 2018, the City Manager issued another directive establishing ethics awareness training as part of the Critical Policy Review Document and required employees to acknowledge receipt of the document before being considered for the annual COLA. The directives were communicated to the Leadership Team by the Director of Human Resources and Workforce Development (HRWD).

These directives have not been codified in written policy or procedure and while directives are instructions that stand alone, it would be beneficial to codify them into policy to ensure all groups of employees are included in the policy. The annual critical policy review and ethics training are required for all employees in order to receive the COLA, except for those employees governed by collective bargaining agreements or step progression plans.

**Recommendation:**

Management should codify its directives related to annual ethics training and critical policy reviews into policy or procedure, and should identify requirements, penalties (if any), and specify how the policy or procedure applies to employees governed by collective bargaining agreements or step progression plans.

**Observation 4: Outside Employment Forms**

Employees who have outside employment with a business or public agency doing business with the City of Tallahassee did not always adequately disclose such secondary employment on the outside employment form as required by Administrative Policy and Procedure 706.06.

Without monitoring or review of outside employment forms, there is an increased risk a conflict of interest will exist when an employee holds secondary employment with an entity doing business with the City.

Administrative Policy and Procedure 706.06 states, "no City employee should accept outside employment or engage in private business if such outside employment or private business interferes or is in conflict with the performance of the regular City position." Accordingly, to prevent actual or perceived conflicts of interest, all City employees are required to report whether they have non-City employment and whether the employment is with a business or public agency doing business with the City or subject to the regulation of the City. The manner of reporting is the outside employment disclosure form. The completion of the form is required as part of the annual critical policy review.

We reviewed a list of employees who completed the form for 2018 and 2019 and found:

- 258 employees filed outside employment disclosure forms for 2018; 72 of those employees filed more than one form because they had more than one source of outside employment.
- 147 employees filed outside employment disclosure forms for 2019; eight of those employees filed more than one form because they had more than one source of outside employment.

We selected a sample of 40 employees who completed the outside employment forms to determine: 1) if the outside employer appeared on the list of vendors doing business with the City, and 2) if the employee disclosed the outside employer's relationship with the City. Our review of the outside employment forms showed 12 of the 40 employers identified in the outside employment forms (30%) were also on the City's vendor list. For all 12, the employee indicated the employment was with a business or public entity that does not do business with the City or is subject to regulation by the City.

**Recommendation:**

Management should implement review procedures of the outside employment forms to ensure outside employer relationships are properly disclosed and do not present an actual or perceived conflict of interest.

### **Observation 5: Evaluation Committees – Conflict of Interest Forms**

Conflict of Interest forms related to procurement evaluation committees were not always completed and did not include justification for missing signatures.

Conflict of Interest forms for RFP and RFQ evaluation committee members are valuable tools to provide transparency and accountability in the procurement process by requiring committee members to disclose business relationships that could be considered to impair their objectivity. When a conflict of interest form is incomplete (missing signature) and there is no documentation explaining the reason for the missing signature, there is an increased risk for conflicts to occur and not be detected in a timely manner. Additionally, the lack of documentation increases the risk for challenges to the procurement process reducing the effectiveness and efficiency of the procurement process.

City procurement procedures require conflict of interest forms be signed by all those participating on an evaluation committee for procurement of goods or services involving a request for proposal (RFP) or request for quote (RFQ). We reviewed two RFPs and two RFQs from the audit period. We noted conflict of interest forms were on file for all the RFP/RFQs reviewed; however, two of the forms had not been signed by all committee members and one RFQ contained multiple forms with no indication as to the final evaluation committee membership. Additionally, for the forms not signed by all committee members, there was no documentation explaining the reason for the missing signatures.

#### **Recommendation:**

In instances where RFP/RFQ evaluation committee members do not sign conflict of interest forms, we recommend management document the reasons such signatures were not obtained. Additionally, we recommend review of conflict of interest forms be included as part of the RFP/RFQ closeout process.

### **Observation 6: Vendor Ethics Program**

The Purchasing Procedures Manual requires all employees and vendors to adhere to ethical standards; however, a vendor code of conduct or vendor code of ethics has not been established by the City.

Written policies establish clear responsibility and accountability to ensure employees and vendors understand management's expectations of responsibilities. Lack of written policies increases the risk business objectives will not be achieved, errors will occur and not be detected timely, and reduces accountability.

We reviewed the Procurement Procedures Manual (the City's purchasing procedures) and noted Section 1.4, titled *Ethics in Procurement*, states, "All City employees and vendors who participate in the purchasing program shall adhere to ethical standards." Additionally, the procedures state City Procurement Services follows the ethical principles established in the National Institute of Governmental Purchasing Code of Ethics; however, the ethical standards vendors must adhere to



are not defined in the procedures manual and the consequences for not adhering to ethical standards is not defined.

During our audit, we noted the Procurement Services Director was in the process of developing vendor conflict of interest, vendor review forms, and a vendor code of conduct. As of the issuance of this report, the Procurement Procedures Manual had not been updated to include these vendor forms or vendor code of conduct.

**Recommendation:**

Management should ensure the Purchasing Procedures Manual is revised to include vendor ethical standards, the consequences for vendors who do not adhere to the standards, and vendor conflict of interest and vendor review forms.

## **Appendix A – Purpose, Scope, and Methodology**

To meet the requirements of the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, the purpose of this audit of the City's ethical culture was to determine: 1) whether City employees understood the City's ethical values and could apply those values in their daily activities, and 2) the extent of compliance with key ethics-related City policies and procedures. This included a review of the Internal Control Guideline, Administrative Policy and Procedures 630 which references the Committee of Sponsoring Organizations of the Treadway Commission (COSO Report) and the importance of control environment, including the culture and ethics of an organization.

The scope of the audit included a review of incidents which transpired since the 2008 audit of ethics, as well as reviewing information for October 2018 through September 2019. This was done by creating a survey of the City's ethical culture, performing a review of ethics training documentation, and reviewing annual critical policy documentation for fiscal year 2019.

Our methodology for conducting this audit included but was not limited to:

- 1) obtaining an understanding of state laws related to ethics and the City's ethics-related policies and procedures,
- 2) reviewing applicable policies and procedures,
- 3) conducting a survey of the City's ethical culture to determine the effectiveness of ethics training conducted by the City, as well as to assess employees' perceptions of the City's ethical culture,
- 4) reviewing ethics training requirements and related staff training documentation for fiscal year 2019, and
- 5) reviewing requirements for an annual review of and staff certification documentation for the annual critical policy review for fiscal year 2019.

## Appendix B – Action Plan

### Observation 1: Whistleblower and Anti-Fraud Policies

1. The City Manager and Inspector General will work together to develop a City Commission policy which will expand on the Whistleblower provision included in the ordinance that established the Office of Inspector General. Specifically, the policy will encourage the reporting of suspicions of fraud, waste, abuse, or gross mismanagement. The Inspector General will be responsible for the maintenance of the Whistleblower policy.

**Completion Date:** 12/31/2021

**Responsible Party:** Reese Goad, City Manager  
Dennis Sutton, Inspector General

2. The City Manager and Inspector General will develop an City Commission Anti-Fraud policy. The policy will, at a minimum, include elements to:
  - a. guide employees on actions that would be considered fraudulent,
  - b. delineate responsibilities for management of fraud,
  - c. explain measures that should be in place to deter fraud, and
  - d. outline the process employees should take if fraud is suspected.

**Completion Date:** 12/31/2021

**Responsible Party:** Reese Goad, City Manager  
Dennis Sutton, Inspector General

### Observation 2: Instances of Witnessing Unethical Behaviors

1. The City Manager will arrange for communication to be made to the City's Leadership Team regarding ethical behavior expectations and require City leadership to communicate those expectations to all City employees.

**Completion Date:** 12/31/2021

**Responsible Party:** Reese Goad, City Manager

2. Information related to ethics and ethical behavior expectations will be provided to the City's Independent Ethics Officer to assist in the development of future ethics training for City employees.

**Completion Date:** 12/31/2021

**Responsible Party:** Raoul Lavin, Assistant City Manager

### Observation 3: Codification of Management Directives

1. The City Manager will determine if existing directives related to annual ethics training and critical policy reviews will remain in effect.

**Completion Date:** 12/31/2021

**Responsible Party:** Reese Goad, City Manager

2. If existing directives related to annual ethics training and critical policy review are continued, they will be codified into policy or procedure. Such policy or procedure will identify training requirements, penalties (if any), and specify how the policy or procedure applies to employees governed by collective bargaining agreements or step progression plans. If the directives are not continued, they will be formally withdrawn.

**Completion Date:** 12/31/2021

**Responsible Party:** Reese Goad, City Manager

#### **Observation 4: Outside Employment Forms**

1. Procedures will be developed for reviews of outside employment forms to ensure outside employer relationships are properly disclosed and do not present an actual or perceived conflict of interest.

**Completion Date:** 12/31/2021

**Responsible Party:** Ellen Blair, Human Resources Director

#### **Observation 5: Evaluation Committees – Conflict of Interest Forms**

1. In instances where conflict of interest forms are not signed by all RFP/RFQ evaluation committee members, the reasons such signatures were not obtained will be documented.

**Completion Date:** 12/31/2021

**Responsible Party:** Veronica McCrackin, Procurement Services Manager

#### **Observation 6: Vendor Ethics Program**

1. The Purchasing Procedures Manual will be revised to include vendor ethical standards and the consequences for vendors who do not adhere to the standards.

**Completion Date:** 12/31/2021

**Responsible Party:** Veronica McCrackin, Procurement Services Manager

2. Development and implementation of vendor conflict of interest and vendor review forms as described by the Procurement Services Manager.

**Completion Date:** 12/31/2021

**Responsible Party:** Veronica McCrackin, Procurement Services Manager

## **Appendix C – Management Responses**

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### **City Manager**

I would like to thank the Inspector General and his staff for a thorough review of the ethical culture of the City's workforce. Over the last couple of years, there has been a great deal of emphasis placed on earning public trust through ethical behavior. Training has been greatly enhanced and the importance of ethics included prominently among the City's organizational values. Overall, the report is very informative and provides a good point-in-time comparison. I am pleased to know that the familiarity of the City's Code of Ethics has increased significantly since 2008 from 94% to now 99%. This level of awareness confirms that the commitment is working and will serve to strengthen the ethical culture of the City of Tallahassee. Finally, I am looking forward to working with the Inspector General to further strengthen the City's ethical culture by establishing clear anti-fraud and whistleblower policies and reviewing other applicable policies and procedures.

### **City Attorney**

The City Commission adopted its strategic plan to guide the City organization in April of 2019. This plan echoes the elevated value placed on having officials and employees practically incorporate ethics into their work performance on behalf of the City organization and their representation of the City in general. To enhance public trust through ethical business practices and transparent governance is a strategic priority. As reflected by the Ethics Audit survey results, 75% of the employees felt that, since the 2018 City leadership changes, the City was moving in a positive direction in advancing its efforts to be a trustworthy and ethical organization. As to the opportunities in furtherance of an ethical culture identified by the Inspector General, the City Attorney's Office is committed to providing any necessary legal support to bring them to fruition. As always, the work of the City Auditor/Inspector General's Office is appreciated for the valuable insight that it provides in the service of the public interest and trust.

### **City Treasurer-Clerk**

I would like to thank the Inspector General and his staff for engaging in this audit of ethical culture. Given the importance of an ethical culture to a healthy organization in both the short-term and long-term, observations of both current ethical perspectives and ethical trends are significant. Toward that end, utilizing the same questions in this audit as were used in the 2008 audit proves beneficial. I also want to express my appreciation for the Inspector General's report format which provides findings and recommendations as well as an opportunity for response from those subject to the audit.

## Appendix D – Elected Officials

Elected Officials (Bold, Italic, Red indicates current official)	
<b>Mayor</b>	
John Marks	2/2003 - 11/20/2014
Andrew Gillum	11/21/2014 - 11/18/2018
<b><i>John Dailey</i></b>	<b><i>11/19/2018 - present</i></b>
<b>Seat 1</b>	
Mark Mustian	2/2003 - 11/18/2012
Scott Maddox <sup>1</sup>	11/19/2012 - 12/12/2018
Dr. Elaine Bryant <sup>2</sup>	12/31/2018 - 11/4/2020
<b><i>Jacqueline Porter</i></b>	<b><i>11/4/2020 - present</i></b>
<b>Seat 2</b>	
Andrew Gillum <sup>3</sup>	2/2003 - 11/20/2014
<b><i>Curtis Richardson</i></b>	<b><i>11/21/2014 - present</i></b>
<b>Seat 3</b>	
Debbie Lightsey	2/1989 - 11/09/2010
Nancy Miller	11/10/2010 - 11/18/2018
<b><i>Jeremy Matlow</i></b>	<b><i>11/19/2018 - present</i></b>
<b>Seat 5</b>	
Allan Katz	5/2002 - 8/14/2009
Gil Ziffer <sup>4</sup>	8/31/2009 - 11/18/2018
<b><i>Dianne Williams-Cox</i></b>	<b><i>11/19/2018 - present</i></b>

- 1) Commissioner Maddox was suspended by Executive Order No. 18-365 of the Governor following his indictment in Federal court. He was then formally removed from office by the Governor on August 10, 2019.
- 2) Commissioner Bryant was appointed December 31, 2018, to serve until Commissioner Maddox was 1) restored to office by order of the Governor, 2) permanently removed from office (post-conviction) by ratification of the Florida Senate, or 3) the term of Seat 1 expires on November 16, 2020. On August 10, 2019, Florida Governor DeSantis formally removed Commissioner Maddox from office by Executive Order No. 18-365. Pursuant to that action, Commissioner Bryant's temporary appointment was made permanent in accordance with Florida Statutes.
- 3) Commissioner Gillum (Seat 2) resigned his seat as City Commissioner to run for election as Mayor, pursuant to the Florida Resign to Run law. Accordingly, the remaining 2 years of Commissioner Gillum's 4-year Seat 2 term were vacated. As this was an anticipated vacancy, the remaining 2 years of the term for Seat 2 term were opened for election. Commissioner Richardson ran for and was elected to the final 2 years of Seat 2's term.
- 4) Commissioner Ziffer was appointed on August 31, 2009, to replace Commissioner Katz who resigned his position to serve as Ambassador to Portugal. Commissioner Ziffer was subsequently elected to Seat 5 in the November 2010 election.

## Appendix E – Appointed Officials

<b>Appointed Officials</b> (Bold, Italic, Red indicates current official)	
<b>City Manager</b>	
Anita Favors Thompson	1997 - 2016
Rick Fernandez	2016 - 2017
<b><i>Reese Goad</i></b>	<b><i>2017 - present</i></b>
<b>City Treasurer-Clerk</b>	
Gary Herndon	2001 - 2011
<b><i>Jim Cooke</i></b>	<b><i>2011 - present</i></b>
<b>City Attorney</b>	
James English	1975 - 2012
Lewis Shelley	2012 - 2016
<b><i>Cassandra Jackson</i></b>	<b><i>2017 - present</i></b>
<b>City Auditor</b>	
Sam McCall	11/1999 - 3/2013
Bert Fletcher	7/2013 - 12/2017
Don Hancock, Interim	12/2017 - 5/2018
Joe Maleszewski	5/2018 - 3/2019
Don Hancock, Interim	3/2019 - 7/2019
<b><i>Dennis Sutton</i></b>	<b><i>7/2019 - present</i></b>

## Acknowledgements

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We would like to express our appreciation to City of Tallahassee management and staff for their cooperation and assistance during this audit.

## Project Team

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**Engagement conducted by:** Christy Temples, CISA  
Senior IT Auditor

**Supervised by:** Angela Welch, CPA, CIG, CFE, CFF, CICA  
Deputy Inspector General

**Approved by:** Dennis R. Sutton, CPA, CIA  
Inspector General

## Statement of Accordance

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The Office of Inspector General's mission is to advance integrity, accountability, transparency, and efficiency and effectiveness within City government by providing professional, independent, and objective audit and investigative services.

We conducted this audit in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Please address inquiries regarding this report to the Office of Inspector General at (850) 891-8397 or [inspector.general@talgov.com](mailto:inspector.general@talgov.com).

<http://www.talgov.com/transparency/inspectorgeneral.aspx>