

Audit Report



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Citywide Disbursements 2007

Report #0807

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Summary

Our audit covered the period July 1, 2006, through June 30, 2007. Total disbursements for that period, \$718,233,988, were segregated, for purposes of our audit, into three broad categories: general disbursements; salary payments; and retirement benefit payments.

Generally, disbursements were proper, authorized, supported, correctly recorded, and in compliance with laws, rules, policies, and procedures. However, we did note instances where controls were not in place or operating effectively to ensure proper, timely, and efficient disbursement of City funds in accordance with City policies and procedures. Those instances included the following:

- There were no reconciliations of periodic payments to the Leon County Tax Collector for license tags and title registrations of City vehicles to the related license tags and registrations received.
- Cardholder account numbers were not always completely redacted from City purchasing card (P-Card) records stored electronically.
- Two transactions were not coded to appropriate accounts in the PeopleSoft Financials System.
- Two part-time City employees were allowed to participate in the City's

health insurance program without working sufficient hours required to be eligible for that participation.

- A revised procedure used for determining a retiring employee's "best" salary for pension calculation purposes had unintended effects that resulted in some inconsistent and inequitable pension benefit determinations for some recent retirees.

Actions to address noted issues have been identified and developed in conjunction with applicable City management.

We would like to acknowledge the full and complete cooperation and support of applicable City staff during this audit.

Scope, Objectives, and Methodology

The objectives of this annual audit were to determine whether disbursements of City funds were (1) for authorized and necessary purposes; (2) made in accordance with governing laws, rules, policies, and procedures; (3) supported by appropriate documentation; and (4) properly recorded within the City's financial records. The results of this audit are relied upon by the City external auditors and, as a result, increase assurance and reduce the costs associated with the City's financial statement audit.

The scope of this audit included a review of disbursements made during the period July

1, 2006, through June 30, 2007. To address the stated objectives, we selected samples of disbursements by category and reviewed the related supporting documentation, completed analytical procedures, interviewed applicable staff, and made observations as necessary.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require that 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

During the period July 1, 2006, through June 30, 2007, the City disbursed funds totaling approximately \$718 million. For purposes of this audit we classified those disbursements into three areas as shown in the following table.

Disbursement Summary		
Category	Transactions	Amount
General	29,935	\$ 532,650,811
Payroll	89,893	\$ 152,958,328
Retirement	13,509	\$ 32,624,849
Totals	133,337	\$ 718,233,988

Note: Excluded from general disbursements is \$34,109,397. The amount excluded represents amounts withheld from salary and retirement disbursements and subsequently remitted to others (e.g., the IRS and insurance providers). This amount was excluded to preclude counting the amount twice as it is also included in the payroll and retirement amounts above.

For each of the disbursement categories we completed analytical procedures, selected samples, and applied test criteria designed to address our stated audit objectives. An overview of the testing performed for each category and the resultant findings are noted in the following sections of this report.

General Disbursements

General disbursements include all disbursements not specifically identified as part of another category (i.e., salary and retirement). Examples of disbursements audited as part of the general disbursement category included, but were not limited to:

- Payments for the acquisition of services, supplies, materials, parts, fuel, and equipment;
- Contractual payments relating to legal services, construction, employee benefits, and equipment;
- Purchases of goods and services using City purchase cards;
- Payments to other governmental entities (e.g., federal payroll taxes submitted to the Internal Revenue Service); and
- City energy purchases made for natural gas and other source fuels to generate power internally and to supply customers.

We selected 35 sample items from the general disbursements category totaling \$11,868,497. Those items were judgmentally selected based on transaction size (i.e., both large dollar as well as other disbursements were selected) and, in some instances, after consideration of vendors and the nature of the transactions. Test criteria applied to the general disbursements sampled items included verifying that:

- Disbursements were authorized, supported, and for reasonable purposes.

- Appropriate competitive acquisition procedures were followed.
- Payments were made in proper amounts and in accordance with contractual terms and conditions.
- Disbursements were properly recorded in the City's accounting records.
- Sensitive information, such as City purchasing card (P-Card) account numbers of City employees assigned P-Cards, was properly redacted from disbursement records stored in the City's Electronic Document Management System (EDMS).
- Disbursements were otherwise made and recorded in accordance with established laws, rules, policies, procedures, and sound business practices.

Overall, we found that general disbursements were (1) adequately supported and for authorized and reasonable purposes, (2) made in proper amounts, (3) properly recorded, and (4) made in compliance with established laws, rules, policies, procedures, and contractual terms and conditions. However, we noted some instances where improvements are needed. Those instances are described in the following paragraphs.

Fleet Division staff did not reconcile periodic payments to the Leon County Tax Collector for vehicle license tags and title registrations to the license tags and registrations received. The City's Fleet Division makes periodic payments into an escrow account maintained by the Leon County Tax Collector. City funds in that escrow account are withdrawn by the Leon County Tax Collector to pay the license and registration fees for new vehicles acquired by the City. One of our sampled disbursements represented a \$1,000 payment to that escrow account.

Contrary to good internal control practices, we noted that Fleet Division staff did not reconcile payments to (or deposits into) that escrow account to charges applied (or withdrawals) by the Leon County Tax Collector. Such reconciliations are necessary to ensure that all City funds placed in that account are used for appropriate purposes (i.e., license and registration of new City vehicles). In response to our notification of this issue, Fleet Division staff promptly initiated corrective actions by developing a spreadsheet to track and account for payments and withdrawals from that escrow account. The spreadsheet documents the specific vehicles to which each withdrawal applies. We recommend that the Fleet Division continue with this reconciliation process.

Out of five P-Card transactions tested, we noted two instances where the cardholder account numbers were not completely redacted from records stored electronically.

Cardholder account numbers are sensitive information that, if obtained by a fraudulent party, can be used to make inappropriate purchases. Accordingly, records and documents containing that information should be physically secured, with access to those records limited to authorized staff. Pursuant to City Commission Policy 146 – Records Retention, records supporting P-Card purchases (i.e., invoices, receipts, monthly bank statements, etc.) are now being stored in the City's Electronic Document Management System (EDMS). To help prevent unauthorized access to the cardholders' account numbers, the City Treasurer-Clerk's EDMS Business Rules require individual City departments to redact cardholder account numbers before those records are scanned into EDMS.

Contrary to those requirements, for two sampled purchases, we noted that cardholder account numbers were not redacted from P-Card records (i.e.,

cardholder monthly statements) before storing the records in EDMS. The two applicable cardholders were employees of the Fleet Division and Animal Service Center. We recommend that the account numbers be redacted on the identified records. Additionally, management should continue to emphasize to staff the requirement to redact cardholder account numbers prior to scanning documents into EDMS.

In two instances, transactions were not coded to appropriate accounts in the PeopleSoft Financials System.

Generally, transactions were appropriately coded in the PeopleSoft Financials System. However, we noted two instances where the transactions should have been coded to more appropriate accounts. In one instance, the Public Works Department purchased and charged asphalt for street drainage work to 523130 (building supplies). The item should have been more appropriately coded to 523080 (unclassified supplies). In the other instance, Utility Business and Customer Services Department (UBCS) purchased and charged computer laptops to an inappropriate account. The laptops were coded as vehicle equipment (550050). Although placed in City vehicles, the computer laptops should have been more appropriately coded to 550040 (computer equipment).

Proper and accurate coding of transactions is important to ensure that management can rely upon information reported in the conduct of City business. We recommend that management emphasize to staff the importance of coding transactions to appropriate accounts in the City financial system.

Salary Payments

Salary disbursements represent payments to individuals for services performed as employees of the City. As of June 30,

2007, there were 2,859 City employees working in authorized positions. In addition, the City employs individuals in temporary positions, with the number of temporary employees varying throughout a given period. During the period July 1, 2006, through June 30, 2007, the City employed and paid 1,045 temporary employees.

We selected and tested a sample of 20 salary disbursements totaling \$38,770. These 20 disbursements pertained to 20 employees, 19 of whom were full time regular employees filling authorized positions. One of the 20 employees was classified as a temporary employee. Audit criteria applied to the 20 salary disbursements included, but were not limited to, verifying that:

- Employees existed and were employed during the sampled pay periods.
- Employees' gross and net pay were properly authorized, calculated, and supported by appropriate leave and attendance records.
- Payroll deductions were proper and supported by appropriate employee authorizations where applicable.
- Disbursements were properly recorded in the financial records.

In addition to the above, we tested eligibility for health insurance benefits provided to 13 part-time employees working in authorized positions (i.e., not temporary positions).

Overall, we found that the salary disbursements were (1) made to employees that existed and that were employed during the sampled pay periods, (2) made in the proper amounts, (3) authorized and supported by adequate documentation, and (4) properly recorded in the financial records. However, as described below, we identified an issue pertaining to part-time employee benefits.

Two part-time City employees participated in the City's health insurance program without working sufficient hours required to be eligible for that participation. Section 704.07.B.1 of the City's Personnel Policy, which addresses employee compensation and benefits, provides that all regular full-time employees, as well as part-time employees (i.e., filling a regular position and not a temporary employee) who work 20 hours or more per week, are eligible to participate in the City's health benefit (i.e., insurance) program.

We reviewed records for the 13 part-time employees working in authorized positions (i.e., regular and not temporary employees) to determine if they participated in the City's health insurance program and, if so, whether they worked the required minimum 20 hours per week. Our test showed that 8 of the 13 part-time employees did participate in the City's health insurance program. For those eight employees, we determined that two did not consistently work the required 20 hours per week.

In regard to the two employees receiving City health insurance benefits and not working the required 20 hours per week:

- One was an employee in Accounting Services who for four of five applicable pay periods worked an average of 5 to 13 hours per week. (For the remaining pay period this employee worked an average of 20 hours per week.) For those four pay periods where the employee did not work an average of 20 hours per week, the City paid \$1,005 in health insurance premiums on behalf of the employee. Upon notification of this issue, management in Accounting Services stated that compliance with the City policy, requiring regular part-time employees to work a minimum of 20 hours per week in order to participate in the City's health insurance

program, would subsequently be enforced.

- One was an employee in the Parks and Recreation Department who had not established a work schedule that ensured the employee consistently worked the minimum 20 hours per week. For 3 of 10 applicable pay periods, the employee worked an average of 8.5 to 18 hours per week. (For the remaining seven pay periods this employee averaged 20 hours per week). For the three pay periods where the employee did not work an average of 20 hours per week, the City paid \$842 in health insurance premiums on behalf of the employee. In response to our inquiry on this matter, staff in the Parks and Recreation Department indicated that the circumstances resulting in work of less than an average of 20 hours per week for this employee was temporary, and that management was aware that the employee would temporarily not be working the required 20 hours per week. Notwithstanding this explanation, there were no provisions in the City's personnel policies or related clarifying interpretations that specifically provided for continued participation under such circumstances. In response to our discussions on this matter, Human Resources staff indicated that a clarifying memorandum would be prepared to describe the circumstances (if any) in which part-time regular employees, temporarily working less than 20 hours per week, would be allowed to continue participation in the City's health insurance program.

We recommend that Accounting Services management continue to ensure compliance with the policy provision requiring part-time employees to work 20 hours or more per week in order to participate in the City's health insurance program. In addition, Human Resources

should continue with their plans to issue a clarifying memorandum that specifies any circumstances in which a part-time employee is allowed to participate in the City's health insurance program when temporarily not working the required 20 hours per week. Upon issuance of that memorandum, Parks and Recreation management should ensure compliance with both the policy and the clarifying interpretation.

Retirement Benefit Payments

Retirement benefit payments represent pension disbursements to retired employees and their designated beneficiaries/annuitants. This category also includes disability and pre-retirement benefits that are paid to disabled employees or to employees' designated beneficiaries in the event an employee is disabled or dies while employed with the City. In addition, refunds of pension contributions to terminating employees are included in the category. At June 30, 2007, retirement benefits were being paid to 1,404 individuals, a 9.09% increase over the 1,287 individuals receiving retirement benefits at June 30, 2006.

For the retirement disbursements category, we selected and tested pension disbursements pertaining to 14 individuals during the period July 1, 2006, through June 30, 2007. The tested payments totaled \$404,589 and were comprised of:

- Payments from the City's defined benefit pension plan, totaling \$47,549, to two individuals that retired during the audit period;
- Payments from the City's defined contribution plan, totaling \$190,917, on behalf of two individuals that retired during the audit period;
- Payments from the City's defined benefit pension plan, totaling \$10,457,

to seven individuals that retired prior to the audit period; and

- Pension refunds, totaling \$155,666, paid to three terminating employees.

Test criteria applied to these sampled transactions included verifying that:

- Retirees had completed the minimum years of City service required to be eligible for retirement benefits (defined benefit and defined contribution plans).
- Pension/benefit payments were made in proper and accurate amounts based on the former employees' years of service, salary histories, pension plan types, payment options selected by the retirees, and other factors (defined benefit plan).
- Amounts contributed to eligible retiring employees' defined contribution accounts were correct in amount and based on the proper factors (defined contribution plan).
- Cost of living adjustments were properly determined and applied to retirement benefits (defined benefit plan).
- Deductions from retirees' pension payments were authorized and proper (defined benefit plan).
- Benefit payments were made only to the eligible retirees/disabled employees or their designated beneficiaries/annuitants (defined benefit and defined contribution plans).

Overall, pension benefits were properly and accurately calculated and properly paid to the sampled retirees. However, we did note a revised internal policy that resulted in some inequitable determinations of pension benefits for some recently retired employees.

The internal policy used for determining a retiring employee's "best" salary for pension calculation purposes was

revised during the review period. While one of the purposes of the revision was to achieve work efficiencies, our review showed that calculations made in accordance with the revised policy had unintended effects that resulted in inequitable pension benefit determinations for some recent retirees.

City pension ordinances provide that pension benefit amounts be based on the salary paid during a retiring employee's highest (or "best") 36-month period. Depending on the circumstances and applicable factors, the best 36-month period may be an employee's last 36-month period of work or may be any other consecutive 36-month period of the individual's employment. However, for most retiring employees, the best 36-month period is the last 36 months worked, as that is usually when the highest salary is paid to an employee during his/her employment. Regardless of what period is used, City ordinances for general employees, police, and firefighters provide for that period to be 36 consecutive months.

With the assistance of the Accounting Services Payroll section, Retirement Division staff within the Treasurer-Clerk's Office makes salary determinations for pension benefit calculation purposes. Under those circumstances where a retiring employee's best salary was his or her last 36 months worked, procedures used prior to January 2007 provided for a logical and reasonable determination of salary for calculation of pension benefits. Those procedures involved two basic steps. First, the salary "paid" (defined by the paycheck or remittance advice issue date) to the employee during his or her last 36 months of employment was determined. Then appropriate adjustments were made to that "paid" amount to reflect the salary "earned" during that 36-month period. For example, if an employee retired on the last day of the calendar year 2006 (December

31), the salary paid (based on issuance date) was determined and then adjusted to reflect the salary actually "earned" during the 36-month period from January 1, 2004, through December 31, 2006. That procedure and process resulted in fair and equitable pension benefits.

The Retirement Division revised those procedures (internal policy) effective January 2007. Those revisions were made to address the Retirement Division's implementation of the recently approved Deferred Retirement Option Plan (DROP). While incorporating DROP provisions, other changes were made to simplify benefit calculations and reduce the possibility of manual errors in benefit calculations. Specifically, the revised procedures eliminated the requirement that salaries "paid" during the retiring employee's last 36 months be adjusted to reflect salaries actually "earned" during the employee's last 36 months of employment. Retirement Division staff indicated that adjustment was sometimes complex and necessitated careful review to ensure accuracy.

Under those revised procedures, the salary during a retiring employee's last 36 months was defined as the salary "paid" during that employee's last complete 36 calendar months of employment. However, adjustments were made in the event that the retiring employee was paid for anything less than two full biweekly pay periods (four-weeks salary) during his/her last month of employment. Specifically, if the employee was paid for two weeks (or anything less than four full weeks) of work during his/her last month of employment, then the salary for those two weeks (or other period as applicable) was added to the salary "paid" to the employee during the previous 36 months. Such instances sometimes resulted in salary amounts paid and earned for periods approximating 36½ months being included in the retiring employee's pension benefit determination.

While this revised procedure was applied consistently to all retiring employees, it was not equitable, as in other instances the revised procedures resulted in salary amounts "earned" for a period slightly less than 36 months being used in the pension benefit determinations (e.g., amounts used for pension benefit determinations in those other instances represented salaries earned over a period that was approximately 3 days short of 36 months).

Our fieldwork analysis (done in August 2007) of pension benefits determined under these revised procedures, identified 37 employees retiring after January 1, 2007, whose pension benefits were based on salaries paid/earned for periods that approximate 36½ months. Our analysis also showed that those 37 individuals would likely receive approximately \$470,000 more in pension benefits over their lives compared to the benefits that would have likely been paid had their pensions been calculated using salaries "earned" over a 36-month period. (NOTE: The present value of those payments is approximately \$106,000.)

During our discussions of this issue with Retirement Division staff and Treasurer-Clerk management, they indicated that, at the time of adoption, the revised procedure had been reviewed and believed to be equitable and efficient. They further indicated that the anticipated impacts on the City's pension plan assets had been discussed with the City's actuarial consultant and that no concerns were noted. However, after reflection and further research on the issue, they revised the procedure such that no retiring employee's pension benefit would be calculated using salary "paid" for more than a 36-month period. In addition, Treasurer-Clerk staff indicated that further refinements might be made to further ensure the accuracy of salary amounts identified and used for pension benefit determinations. These actions should

ensure equity to the greatest extent possible in pension benefit determinations for future retirees.

In response to our inquiry as to actions to be taken for those 37 retirees with pension benefits calculated using salaries paid (and earned) over 36½-month periods, Treasurer-Clerk management responded that adjustments would not be made, with the stated reason being that the applicable pension benefits had been determined under an approved internal policy in effect at that time.

We recommend that the Retirement Division continue their efforts to ensure that changes to existing internal policies and procedures result in equitable determinations of pension benefits. Additionally, we recommend that the Retirement Division document of record the justification for not adjusting the pension benefits paid to the 37 retirees whose benefits were based on salaries paid/earned during a 36½-month period. We also recommend that the Retirement Division consult with the City Attorney on that matter.

Conclusion

It is our opinion that, overall, City disbursements during the period July 1, 2006, through June 30, 2007, were (1) for authorized and necessary purposes, (2) made in accordance with established laws, rules, policies, and procedures, (3) supported by appropriate documentation, and (4) properly recorded in the City's financial records. Given the complexities and diversity of City business, we commend City staff for their efforts in ensuring that disbursements of City funds were proper.

As demonstrated by the issues described within this report, areas were noted where improvements should be made. Based on the identified issues and our recommendations, a corrective action plan

has been established. That corrective action plan is included as an appendix to this report. Management's timely completion of the steps within that action plan will help ensure the continued proper disbursement of City funds.

We would like to acknowledge the full and complete cooperation and support of applicable City staff during this audit.

Appointed Officials' Responses

City Manager Response:

We have reviewed the City Auditor's report related to the Citywide Disbursements 2007 Audit and are pleased to see that citywide disbursements are properly authorized, supported, correctly recorded and in compliance with laws, rules, policies and procedures. We have taken note of the instances where the audit identified areas for improvement and staff is currently taking corrective action. We would like to thank the City Auditor's staff for their time and effort on this audit.

City Treasurer-Clerk Response:

The City Treasurer-Clerk would like to thank the City Auditor for the professional manner in which he conducted his audit and the open manner in which he communicated his results. In response, we agree with his finding that the calculation procedure implemented in January 2007 resulted in higher payment amounts than the previous procedure would have. This is evidenced by the action taken effective September 1, 2007, to update the calculation procedure.

The City Treasurer-Clerk believes that the procedure in place from January 1 through August 31, 2007, was appropriate, acceptable and applied in an equitable manner. As noted by the City Auditor, we consulted with other departments to obtain their input and we also consulted with our contracted actuaries to determine that the new procedure would have no discernable

financial effect. Subsequently, with the assistance of the City Auditor, the Treasurer-Clerk determined that the procedure could be improved and made such an improvement effective September 1, 2007.

The City Treasurer-Clerk will not recalculate or adjust benefits paid to date or benefits scheduled to be paid in the future to those individuals retiring in the January 1 through August 31, 2007, time period, including the 37 referenced in the Audit Report. All such benefits were calculated through consistent application of an approved procedure, and the audit noted no errors in calculation. Consultation with the City Attorney on this matter has confirmed our decision. Efforts to seek reimbursement of amounts paid to date or to change amounts scheduled to be paid may subject the City to the possibility of legal action from those whose benefits might be changed. Because the City followed its procedure consistently and calculated amounts correctly, its legal justification to adjust the benefit payments at issue would be questionable.

It should be noted that calculation of retirement benefits is a complex proposition with no industry standard. Due to the nature of the City's workforce and changing administrative processes, benefit calculations are affected by a variety of factors. Those factors include the City's pay cycles - currently biweekly, but this has also been weekly and monthly at times; the date of retirement - mid-month, mid-pay period, end of month, etc.; and the employee's work cycle - "standard" 40-hour week, firefighters' schedule of 24 hours on, 48 hours off, etc. Even "non-variable" items are open to interpretation. For example, a seemingly simple definition of "high five years' salary" can vary from plan to plan as interpretations are required as to using amounts earned vs. amounts paid and defining a year as 12 months, 52 weeks, or 365 days.

We will continue to review and analyze planned changes to internal policies in order to avoid unintended effects. When changes are made to ordinances, policies and procedures - including calculation

processes - we will continue to make every effort to ensure that the plan continues to treat plan participants in a fair and equitable manner.

Appendix A – Action Plan			
Action Steps		Responsible Employee	Target Date
A. Objective:		To ensure that disbursements are in accordance with governing laws, policies, and procedures	
Fleet			
1.	Staff will reconcile periodic payments to the Leon County Tax Collector for license tags and title registrations of City vehicles to the related license tags and registrations received. Those reconciliations will be documented.	Jennifer Dix	Complete * 3/04/08
Human Resources			
2.	A memorandum will be prepared and distributed that clarifies the circumstances (if any) in which a part-time employee, temporarily not working an average of 20 hours per week, will be allowed to continue participation in the City's health insurance program.	Gloria Hall McNeil Sue Conte	4/04/08
Accounting Services			
3.	Regular part-time staff participating in the City's health insurance program will be required to work at least 20 hours per week in accordance with City personnel policy and any clarifying interpretations of that policy as issued by Human Resources.	Rick Feldman	Complete * 11/30/07
Parks and Recreation			
4.	Regular part-time staff participating in the City's health insurance program will be required to work at least 20 hours per week in accordance with City personnel policy and any clarifying interpretations of that policy as issued by Human Resources.	Cindy Mead	4/18/08
Retirement			
5.	Staff will continue efforts to review and analyze planned changes to internal policies for the purpose of identifying any unintended effects or inequities when making pension benefit determinations.	Steve Chase	6/30/08

6.	Staff will document of record the justification for not retroactively adjusting the pension benefits paid to the 37 retirees whose benefits were based on salaries paid/earned during 36½-month periods.	Jim Cooke	Complete * 3/6/08
B. Objective: To ensure that disbursements are properly recorded			
UBCS			
1.	Applicable staff will be reminded to correctly and accurately code transactions to appropriate accounts in the City's financial system.	Corliss Moragne	Complete * 1/11/08
Public Works			
2.	Applicable staff will be reminded to correctly and accurately code transactions to appropriate accounts in the City's financial system.	Greg Wilkerson	3/31/08
C. Objective: To adequately restrict access to sensitive information			
Fleet			
1.	The cardholder account numbers will be redacted on the identified records.	Tonya Driggers	Complete * 3/04/08
2.	Applicable staff will be reminded to redact cardholder account numbers from all records before scanning into EDMS.	Terry Lowe	Complete * 3/04/08
Neighborhood and Community Services			
3.	The cardholder account numbers will be redacted on the identified records.	Shakila Jackson Ashley Gay	3/31/08
4.	Applicable staff will be reminded to redact cardholder account numbers from all records before scanning into EDMS.	Wanda Whitehead	Complete * 2/28/08

* Per department, action plan step has been completed as of indicated date. Completion will be verified during the audit follow-up process.

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