Audit Follow-Up
Requests for Public Records

Original Report #AR-2504, Issued June 30, 2025
Follow-Up Period Ending March 31, 2026

Report #AR-2606
September 10, 2026

Executive Summary

All four action plan steps developed by management to address the observations in Audit Report #AR-2504 were scheduled for completion by March 31, 2026. This first follow-up audit assessed the status of those four action plan steps.

In response to our inquiry regarding the status of the action plan steps as of March 31, 2026, management stated that the action plan steps were not yet complete and provided revised completion dates for the action plan steps. Accordingly, all action plan steps will be assessed as part of our next follow-up audit, which will be for the period ending March 31, 2027.

Summary from Original Report

The original audit (AR-2504) evaluated the City's policies, procedures, and practices for responding to requests for public records to determine whether they promoted compliance with Chapter 119, Florida Statutes (F.S.), incorporated best practices, and resulted in requests for public records being fulfilled in accordance with applicable City policies.

Overall, we determined the City's policies and procedures generally promoted compliance with Chapter 119, F.S., and incorporated best practices. We also found the City generally fulfilled requests for public records in accordance with Chapter 119, F.S. However, opportunities existed to improve the consistency of certain aspects of the public records process and strengthen related internal controls.

Based on those conclusions, we recommended management revise and clarify certain City policies and procedures governing requests for public records, clearly define related roles and responsibilities, and develop a formal training program for employees involved in responding to requests for public records.

Complete	In Progress	Needs Attention
0	4	0

Action Plan Step 1

Objective: We recommended that management review and revise City Commission Policy 140 (CP 140), *Public Records, Record Retention, & Disposition Policy*, to:

- Explicitly define the role, responsibility, and authority assigned to the Treasurer-Clerk as City Charter designated custodian.
- Remove the authority provided in the Ministerial Amendments section authorizing the Treasurer-Clerk to make ministerial amendments without formal approval of the City Commission.

Management Action Plan:

1. *We will expand the descriptions of the role, responsibility and authority of the City Treasurer-Clerk as custodian per City Charter. Consideration will be given to Florida statutes, relevant case law, and administrative effectiveness.*

2. *The authority granted to the City Treasurer-Clerk to make "ministerial amendments" to Commission Policy 140 in Section I.02 will be evaluated to determine if it should be removed for consistency with Administrative Policy and Procedure 100 (APP 100-Introduction and Instructions for City Commission Policies Procedures Manual).*
3. *Based on the results of the efforts in Action Plan Steps 1 and 2, Commission Policy 140 will be revised accordingly.*

Action Plan Status: In Progress

OIG Assessment: This action plan step was originally scheduled for completion by March 31, 2026. We inquired about the status of the action plan step as of that date. Management stated that revisions to City Commission Policy 140 remained under development and under internal review by the Treasurer-Clerk's Office. Management also provided a revised completion date of September 30, 2026. Because the revised policy had not been finalized and presented to the City Commission for approval, this action plan step was not complete as of March 31, 2026. We will assess the status of this action plan step as part of our next follow-up audit for the period ending March 31, 2027.

Action Plan Step 2

Objective: We recommended management review and revise Administrative Policy and Procedure 206 (APP 206), *City of Tallahassee Policy on Public Records Request Procedures*, to:

- ensure the reproduction fees and charges for staff time authorized by the policy are consistent with CP 140,
- make the policy applicable to any departments or functions that are not authorized in CP 140 to adopt their own administrative policies and procedures, and
- clearly define the responsibilities of department representatives.

Management Action Plan:

1. *The process, basis, and rates for assessing fees related to responding to requests for public records will be reviewed and updated. Commission Policy 140, APP 206, and other relevant policies and procedures will be revised accordingly.*
2. *Authorization for adoption of any department-specific administrative policies and procedures will be reviewed and updated with said authorization to be properly documented and updated in CP 140. In addition, APP 206 will be reviewed and revised accordingly.*
3. *The role and responsibilities of departmental representatives involved with producing records in responding to requests for public records will be clarified and documented accordingly in APP 206. When revising APP 206, consideration will be given to the City Treasurer-Clerk's responsibility and authority as clarified in Action Plan Step 1.*

Action Plan Status: In Progress

OIG Assessment: This action plan step was originally scheduled for completion by March 31, 2026. We inquired about the status of the action plan step as of that date. Management stated that revisions to APP 206 remained under development and that final changes and implementation would not occur until the related revisions to CP 140 are completed. Management also provided a revised completion date of September 30, 2026. Because revisions to APP 206 had not been finalized and implemented as of March 31, 2026, this action plan step was not complete. We will assess the status of this action plan step as part of our next follow-up audit for the period ending March 31, 2027.

Action Plan Step 3

Objective: We recommended the appointed officials determine how personal records commingled with public records should be handled when fulfilling requests for public records. Such discussions should include the risks associated with the different strategies for handling those records. Once a decision has been made regarding their handling, it should be incorporated into all relevant policies and procedures (e.g., APP 206 and APP 706, *Personnel Policies and Procedures Manual*).

> Management Action Plan: *We will review processes and methodology for handling records and information not of a public nature when fulfilling requests for public records. Consideration will be given to Florida Statutes, relevant case law, and operational efficiency. Commission Policy 140, APP 206, and other relevant policies and procedures will be revised accordingly. Updates will be shared with Human Resources to ensure consistency with related aspects of APP 706.*

Action Plan Status: In Progress

OIG Assessment: This action plan step was originally scheduled for completion by March 31, 2026. We inquired about the status of the action plan step as of that date. Management stated this action plan step remains dependent upon finalizing CP 140, APP 206, and other related policies and procedures. Management also provided a revised completion date of September 30, 2026. Because the revision of the related policies and procedures had not been finalized as of March 31, 2026 (as noted in Action Plan Steps 1 and 2), this action plan step was not complete. We will assess the status of this action plan step as part of our next follow-up audit for the period ending March 31, 2027.

Action Plan Step 4

Objective: We recommended management design and implement a training program for City employees involved in fulfilling requests for public records. Such training should include key aspects of the relevant State laws and City policies and procedures, and clearly communicate who is responsible for redacting information and documenting the basis for the exemption asserted.

> Management Action Plan: *We will develop a two-step training program for City employees who fulfill Public Records Requests. Training will help ensure City staff are knowledgeable of their duties and responsibilities. Step one will be training on the requirements of Florida Statutes. Step one training is expected to be provided by representatives from the State of Florida Department of State, Division of Library and Information Services. Step two will be training on processes and procedures specific to the City of Tallahassee. Step two training will be provided by the Office of the City Treasurer-Clerk and is expected to vary based on individual levels of responsibility for responding to requests for public records. For example, all staff need to have general awareness of Public Records Requests laws, but more specific training is needed for those responsible for directly responding to Public Records Requests.*

Action Plan Status: In Progress

OIG Assessment: This action plan step was originally scheduled for completion by March 31, 2026. We inquired about the status of the action plan step as of that date. Management stated that the development of the training program remains dependent upon the adoption of CP 140 and the approval of APP 206 and other related policies and procedures. Management also provided a revised completion date of March 31, 2027. This action plan step was not complete as of March 31, 2026. Completion of the action plan step depends on finalizing the policies and procedures addressed in Action Plan Steps 1 through 3. We will assess the status of this action plan step as part of our next follow-up audit for the period ending March 31, 2027.

Conclusion

All four action plan steps developed by management in response to Audit Report #AR-2504 were originally scheduled for completion by March 31, 2026. During this follow-up, management reported that all four action plan steps were still in progress and provided revised completion dates. Management also indicated that implementation of the later action plan steps depends upon adoption and approval of the policy revisions addressed in the earlier action plan steps. Accordingly, none of the action plan steps had been completed as of March 31, 2026. We will assess the status of the action plan steps and report the results as part of our follow-up audit for the period ending March 31, 2027.

Appointed Official Response

City Treasurer-Clerk:

I appreciate the work of the Office of the Inspector General in conducting this follow-up review of Requests for Public Records. I am pleased that progress has been made on all four action plan steps and look forward to their completion. Follow-up reviews support staff's efforts to respond by improving operations and processes, so I thank the staff of the OIG for their professional review and diligence.

Acknowledgements

We appreciate the cooperation and assistance provided by management and staff during this audit follow-up.

Project Team

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Statement of Accordance

The mission of the Office of the Inspector General 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 follow-up audit in accordance with *generally accepted government auditing standards*. Those standards require we plan and perform the follow-up 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 audit objectives.

Please contact the Office of the Inspector General at (850) 891-8397 or inspector.general@talgov.com with inquiries regarding this report.

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