



Animal Service Center Revenue Controls Report #2002

April 29, 2020

City of Tallahassee
Office of the City Auditor

Dennis R. Sutton, City Auditor, CPA, CIA



TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
WHAT WE DID	3
WHAT WE CONCLUDED	3
OPPORTUNITIES FOR IMPROVEMENT	3
BACKGROUND	4
ANIMAL SERVICE CENTER.....	4
FEES FOR SERVICE COLLECTED BY ANIMAL SERVICE CENTER.....	4
ASC FEE SCHEDULE.....	5
COLLECTION PROCESS.....	5
TALLAHASSEE-LEON COUNTY CONTRACTUAL AGREEMENT.....	6
FINANCIAL SUMMARY.....	6
Table 1 Summary ASC Financial Information	6
OBSERVATIONS.....	7
Observation 1: Policies and Procedures.....	7
Observation 2: Revenue Collection – Clinic Day	8
Observation 3: Animal Service Center Missing Documentation.....	9
Observation 4: Incomplete or Inaccurate Documentation.....	10
Observation5: Chameleon Animal Database System.....	12
APPENDIX A - PURPOSE, SCOPE, AND METHODOLOGY.....	13
APPENDIX B - ACTION PLAN	14
APPENDIX C - MANAGEMENT RESPONSE.....	15
DISTRIBUTION	16
ACKNOWLEDGEMENTS	16
PROJECT TEAM.....	17
STATEMENT OF ACCORDANCE.....	17

Audit of Animal Service Center Revenue Controls

EXECUTIVE SUMMARY

WHAT WE DID

This audit of the Animal Service Center (ASC) revenue controls was included as part of the City Auditor's Annual Audit Plan. Our audit purpose was to determine if controls over revenues reasonably ensured that revenues due were collected, accurately recorded, safeguarded, and deposited in compliance with relevant Commission, City, and departmental policies and procedures. The scope of our audit included tests of revenues and related documentation and supporting data in Chameleon (the Animal Database System) for fiscal year 2018 (October 1, 2017 through September 30, 2018). Specifically, we obtained an understanding of relevant controls and examined transactions and procedural compliance and sufficiency for various ASC services.

WHAT WE CONCLUDED

We concluded that, generally, ASC revenue controls did reasonably ensure that revenue was collected, accurately recorded, safeguarded, and deposited appropriately. However, we identified several instances in which documentation supporting ASC activities was not readily available or was incomplete. Also, we noted the following internal control strengths: (1) written policies and procedures were in place for ASC revenue collection, recording, and depositing; (2) daily supervisory reviews of cash reports were required; and (3) the Chameleon system was utilized to record animal intake and care information.

OPPORTUNITIES FOR IMPROVEMENT

We identified opportunities for improvement to strengthen controls over the ASC's revenue practices. These opportunities for improvement related to: (1) the need to ensure all policies and procedures are up-to-date (i.e., consistent with current practices) and all staff are aware of these policies and procedures; (2) the need to address issues related to the operation of "Clinic Days"; (3) the need to consistently utilize a formal, efficient, and effective process for storing documentation in OnBase, the City's electronic document management system; and (4) the need to ensure data collection forms are thoroughly completed; and (5) the need to establish appropriate access controls for the Chameleon system.

BACKGROUND

ANIMAL SERVICE CENTER

The Animal Service Center (ASC) is a municipal animal shelter operated by the City of Tallahassee, under the direction of the Parks, Recreation, and Neighborhood Affairs (PRNA) department. ASC offers a variety of animal related services to the public with a focus on animal care and control. Animal intakes during fiscal year 2018 totaled 5,225.

FEES FOR SERVICE COLLECTED BY ANIMAL SERVICE CENTER

Revenues of the ASC are generated through various fees associated with activities relating to animals brought to the ASC. The fees charged by the ASC are grouped into two broad categories, fees for adoptions and fees associated with reclaiming an animal that has been impounded.

Adoption fees are charged for animals (primarily dogs and cats) adopted by members of the public. The adoption fee is dependent upon the type of pet and range from \$1- \$50.

Individuals who reclaim animals that have been impounded are charged a fee to recover the animal. The amount of the fee varies based on the number of times the animal has been impounded with the fee increasing each time the animal is impounded. In addition to the impound fee, there can be other fees associated with reclaiming an animal. Those other fees are:

- Spay/Neuter Deposit. This fee is charged when an unaltered animal has been impounded two or more times. The deposit can be refunded if the owner returns with proof of spay/neuter within 30 days.
- Rabies Vaccination Deposit. This fee is charged if an owner does not provide proof of vaccination when reclaiming an animal.
- Boarding Fee. This fee is charged for an animal's stay at ASC and is based on per cage/per day basis.

Please see the fee schedule below for more information.

ASC FEE SCHEDULE

Adoption Fees	
Dogs	\$30
Cats	\$20
Rabbits	\$10
Rodents/Fish/Livestock/Reptiles/Birds	\$1-\$50
Reclaim Fees	
Impound Fee	
First Offense	\$25 per animal
Second Offense	\$50 per animal
Third Offense*	\$75 per animal
Spay/Neuter Deposit	
First Offense	Not required
Second Offense	\$50 per animal
Third Offense*	\$75 per animal
Rabies Vaccination Deposit	
Rabies Vaccination Deposit	\$16 per animal
Boarding Fee	
City/Leon County Boarding	\$15 per cage/day
Non-Leon County Boarding	\$20 per cage/day
Rabies Quarantine Boarding	\$16 per cage/day
Other Fees	
Microchips	\$10 per animal Free for Tallahassee-Leon County Residents
Rabies Vaccination	\$5 per animal
*Each subsequent offense after the 3 rd will increase in \$25 increments	

COLLECTION PROCESS

As previously noted, the ASC collects fees as payment for a variety of services (e.g., adoption and reclamation) rendered to customers. Those fees are collected by animal service specialists (Cashiers) who primarily work at the service desk but may perform other customer service activities on an as needed basis. The Cashiers are each assigned lockable cash bags to which only the Cashier and the ASC manager have access.

When customers arrive, they are greeted by a Cashier at the Service Desk. Customers are informed they may proceed to the kennels to look at the animals and select a pet for adoption or attempt to find their pet that may have been impounded. Kennel technicians are available in the kennel areas to answer any questions or assist customers as necessary. Once a customer identifies a pet for adoption or

reclamation, they return to the Service Desk where a Cashier reviews the details of the transaction with the customer, completes all necessary supporting documentation, records applicable information in the Chameleon system, collects any fees, and provides the customer a receipt.

The Chameleon system is the application used by ASC to account for and track all activity related to animals at ASC. Specifically, the Chameleon system is used to record and report:

- Type, description, condition, behavior, and any other pertinent information about the animal;
- Manner in which the animal was received by ASC; and
- Fees collected and other activities related to the animal (e.g., adoption, veterinary services, fostered, euthanized, etc.).

TALLAHASSEE-LEON COUNTY CONTRACTUAL AGREEMENT

In addition to revenues collected through fees for services, the ASC receives funding from Leon County. The City of Tallahassee and Leon County have entered into a contractual agreement whereby the County has agreed to be responsible for a proportionate share of ASC costs not recovered through fee collections. Specifically, the agreement states the County will reimburse the City for 45% of specifically identified costs (e.g., administrative, adoption, kennel services, and humane education) that are in excess of fee revenues.

FINANCIAL SUMMARY

As previously noted, ASC's revenues are comprised of fee collections and funds received from Leon County. The following table shows the fee collections, County contribution, and expenses of the ASC for fiscal year 2018.

Table 1
Summary ASC Financial Information

	2018
Animal Services Revenues	
Fee for Services	\$ 153,603
County Contribution	<u>803,384</u>
Total Animal Services Revenues	956,987
Total ASC Expenses	\$ 2,068,536

OBSERVATIONS

Observation 1: Policies and Procedures

Criteria:

Certain City policies and procedures provide guidance to departments for development of departmental policies and procedures. Specifically, our review of Administrative Policies and Procedures (APP) No. 616, *City of Tallahassee Policy on Revenue Collections* showed that City departments who collect and receive City revenues should have procedures in place to provide reasonable assurances that revenue was properly and efficiently collected and processed, safeguarded, documented, accounted for, and timely deposited.

In order to comply with APP 616, ASC developed *Financial Closing Procedures* which layout the process to be followed by ASC for the daily closeout and reconciliation of Cashier activities.

Condition:

As previously noted, ASC has developed procedures (*Financial Closing Procedures*) related to the closeout and reconciliation of Cashier revenue collections. During the audit, we noted that when asked to provide departmental procedures related to revenue processing, there was confusion among staff as to which copy of the procedures was current and should be followed. Based on that confusion, we concluded that procedures were not maintained and communicated in a way that ensured staff were always aware of current procedural requirements.

During our observation of the operations of ASC, we noted that ASC's *Financial Closing Procedures* were not always followed. Specifically, the procedures state that a Cashier is not permitted to "clock-out" or leave the ASC building until the Cashier's collections for the day are submitted to, and verified by, the closing supervisor. During our observations of ASC operations, we observed a Cashier leave prior to completion of the closing process. When we inquired as to why closing procedures were not followed, management stated this was an isolated incident and not the normal practice.

Cause:

There were multiple versions of ASC *Financial Closing Procedures* and at the time of our request management was unclear as to which version of the procedures was current and should be followed by staff.

Effect:

Confusion as to which version of the *Financial Closing Procedures* is current and should be followed by ASC staff can lead to noncompliance with the *Financial Closing Procedures* thereby increasing the risk of undetected errors.

Recommendation:

We recommend that ASC review document organization and policies and procedures to ensure that current *Financial Closing Procedures* files are available to staff and used for training activities conducted by ASC.

Additionally, we recommend staff comply with all applicable provisions of the *Financial Closing Procedures* (i.e., not leave the ASC building until collections have been submitted to, and verified by, the applicable supervisor) or the procedures be amended to reflect current practices.

Observation 2: Revenue Collection – Clinic Day

Criteria:

APP No. 616, *City of Tallahassee Policy on Revenue Collections*, states, “Forms, records, or documents that document initial receipt of cash or impact the amounts of cash collected should be sequentially numbered or controlled in a manner that allows accountability for the forms, records, or documents and verification that the collected amounts were proper and/or deposited.”

Condition:

ASC operates a “Clinic Day” once a month. During this event, clients can receive microchipping, rabies vaccinations, vet exams, and other services for their pets at no or very low cost. Clinic Day is the busiest day each month for ASC and its largest revenue-producing day. We reviewed Cash Reports for three separate clinic days, April 3, 2018; May 1, 2018; and June 5, 2018 and noted the following:

- For each clinic day reviewed, all cash collected was recorded under one receipt as a single transaction with the ASC listed as the client. A separate receipt should have been prepared for each transaction.
- For the three Clinic Days analyzed, ASC collected substantially less revenue than it otherwise would due to reduced and waived fees. Absent reduced and waived fees, ASC would have collected \$4,530 in revenues. However, primarily due to the waiving of microchipping fees, ASC only collected \$2,910. As discussed in Observation 1, ASC procedures do not address the granting of fee waivers, including who is responsible for approving fee waivers, the reasons and conditions under which fee waivers may be granted, or the documentation required to support fee waiver requests and approvals.

Cause:

ASC management stated that for Clinic Days, collecting the cash and then listing one cash total on one receipt was a matter of efficiency for ASC staff. Additionally, ASC management indicated that allowing Leon County residents to receive microchipping for free helps ASC in the long-term because more pets with chips will increase the number of successful reclamations of pets by owners.

Effect:

Incomplete or inaccurate records of revenue transactions prohibit the ASC from demonstrating the amounts due from each client were properly assessed, collected, and deposited.

Recommendation:

We recommend management generate an individual Chameleon system receipt for each customer served on Clinic Days. Additionally, we recommend management establish a fee waiver policy which would include assigning responsibility for approving fee waivers, the reasons and conditions under which fee waivers would be granted, and the documentation required to support fee waivers.

Observation 3: Animal Service Center Missing Documentation

Criteria:

City Administrative Policies and Procedure No. 630, *Internal Control Guidelines (APP 630)* requires the design and use of adequate documents and records to help ensure the proper recording, design and use of transactions and events. Additionally, City Commission Policy No. 140, *Public Records, Records Retention, and Disposition Policy*¹ (CP 140) requires compliance with the Florida Public Records Act.

Condition:

Our audit procedures disclosed that ASC and Parks, Recreation and Neighborhood Affairs (PRNA) record-keeping practices did not ensure that all documentation could be readily located and provided upon request. Specifically, we found:

1. **Intake Forms.** When an animal is surrendered by its owner to ASC, an intake form is prepared. An intake form is used to capture important information about the animal and owner such as identifying information of the animal (e.g., color, breed, distinguishing marks) and the owner's address and date-of-birth. For fiscal year 2018 (October 1, 2017 to September 30, 2018), we estimate there were approximately 2,900 animal intakes for which an intake form should have been completed. We judgmentally selected 17 animal intakes for review and noted for 3 of those 17 animal intakes, the intake form had not been retained in OnBase and could not be provided by ASC when requested.
2. **Spay or Pay Applications.** ASC offers a Spay or Pay Program which allows a person who is reclaiming a pet to have reclaim fees waived or reduced upon agreement to neuter or spay the reclaimed animal. Of the 10 Spay or Pay Program applications we reviewed, 9 had been appropriately retained in OnBase and 1 application was not available in OnBase nor was ASC able to provide a copy of the application when requested.
3. **Refunds.** ASC requires certain documentation (e.g., refund request forms, receipt from initial transaction) to be provided when a person is requesting a refund. All such documentation is to be retained in OnBase. For 2 of 15 refunds examined, required supporting documentation was not retained in OnBase or available when requested.
4. **Financial Reports.** As part of our testing of financial transactions, we noted the ASC financial reports for the months of July and September 2018 had not yet been recorded in OnBase as of the end of October 2018. ASC provided paper copies of these records for audit purposes when requested. Our review showed that, subsequent to the completion of audit fieldwork, the financial reports in question were recorded in OnBase.

Cause:

ASC accumulates financial related documentation generated during the ordinary course of business at ASC and transports the documentation to PRNA main offices in Myers Park for scanning and entry into OnBase on a weekly basis.

¹ In March 2018, the City amended the 2007 version of the public records policy combining *Public Records Policy* (No. 140) and the *Records Retention Policy* (No. 146) into a single *Public Records, Record Retention, and Disposition Policy*.

PRNA Management reported that the large volume of records generated by the various divisions of PRNA (e.g., ASC, Aquatics, Youth/Adult Athletics, etc.) and staffing issues have combined to negatively impact the department's ability to scan, review for accuracy and completeness, and record documentation in a timely manner.

Effect:

Absent sufficient supporting documentation, ASC is unable to always fully demonstrate accountability for City assets and compliance with applicable City and department policies and procedures. Additionally, delays in the scanning and recording of documentation supporting activities at the ASC increases the risk that such documentation could be lost.

Recommendation:

ASC should retain documentation related to activities and services provided to customers. As such, we recommend that management develop departmental procedures to require all documentation and financial records be properly scanned and recorded in OnBase in a timely manner (e.g., within 30 days). Additionally, management should implement a process for reviewing documentation scanning activities to ensure ASC records have been properly scanned and recorded in OnBase in a timely manner.

Observation 4: Incomplete or Inaccurate Documentation

Criteria:

City Administrative Policies and Procedure No. 630 (APP 630) requires complete and accurate documentation to help ensure transactions and events are carried out in accordance with the directives and limitations established by management.

City Administrative Policies and Procedure No. 616 (APP 616) requires transactions and events (e.g., voiding of transactions) to be sufficiently documented to enable management to ensure proper amounts were collected and that collected amounts were timely and properly deposited.

ASC Cash Management Standard Operating Procedure provides guidelines and internal controls over cash, check, and credit card receipts as well as procedures for processing monetary collections through the Chameleon system.

Condition:

ASC maintains documentation related to all activities performed or services offered. Transactions relating to adoptions, animal intake, animal reclaim, refunds, voids, and other items, are to be fully documented through the completion of established forms and data entry fields in the Chameleon system. Our audit disclosed ASC documentation was not always complete or accurate. Specifically, we noted:

1. **Adoptions.** When a customer adopts an animal there are multiple forms/documents that should be completed. One key document that must be completed as part of the adoption process is the adoption questionnaire (form). During our audit procedures, we noted several instances where the adoption questionnaire was not completed in its entirety. While not all parts of the questionnaire are applicable to every adoption, there was no indication on the form as to whether the information should have been collected or not. Specifically, we noted

that for 19 of the 20 adoptions we tested, there were questionnaires that had not been completed. Examples of information not provided on adoption questionnaires included, adoptee address, phone number, pet experience, and signature.

2. **Chameleon Data Input.** As previously noted, when surrendering an animal an intake form must be completed. While reviewing intake forms and comparing the data with that in the Chameleon system, we noted data related to the person surrendering the animal was not always input correctly. Our review showed the date-of-birth of the individual surrendering the animal had been input into the Chameleon system incorrectly in 15 of 20 instances.
3. **Voids.** *ASC Cash Management Procedures* requires the reason for voiding a transaction be documented on the printed receipt that corresponds to the error. Additionally, such documentation must be included with the daily financial reports, which are scanned and stored in OnBase. We tested 20 voided transactions and noted 12 instances where the reason for the voiding of the transaction was not documented as required.

Cause:

Management reported that staff did not always require adoption forms be completed in their entirety for two primary reasons: 1) oversight on the part of staff, and 2) instances of increased customer volume create a sense of urgency to assist customers and details (e.g., ensuring customers fully complete forms) are sometimes overlooked.

For customer birthdates in the Chameleon system, management indicated the date-of-birth errors may be related to changes within the Chameleon system that occurred as a result of an upgrade to the Chameleon system. Specifically, the date-of-birth field in the Chameleon system now auto populates with the current date.

For documenting the reason for voiding transactions, management reported that during times of increased customer volume there is a sense of urgency on the part of staff and transaction details (e.g., documenting the reason for voiding of transactions) are sometimes overlooked.

Effect:

Incomplete or inaccurate supporting documentation increases the risk that reports are incorrect and transaction details are lost. Additionally, absent sufficient supporting documentation, ASC is unable to always demonstrate compliance with applicable City and department policies and procedures.

Recommendation:

We recommend that ASC take action to ensure all documentation is complete and accurate to reduce the risk that records do not accurately reflect transactions and events. We also recommend that ASC provide additional training to staff to help ensure staff perform their duties as expected and in accordance with applicable policies and procedures. For those portions of adoption forms that are not necessary to be completed, we recommend not applicable (N/A) be entered in the form(s) as appropriate.

Observation 5: Chameleon Animal Database System

Criteria:

City policies and procedures impacting decisions made related to information technology are included in the APP No. 809, *Information Systems Security Procedures*. With respect to password controls, APP No. 809 requires choosing passwords that are difficult-to-guess and that passwords be changed every 45 days. (Note: In 2019, Technology and Innovation began requiring complex passwords.)

Condition:

ASC uses the Chameleon system to record and maintain information related to the animals in ASC care as well as detailed data related to financial transactions and events. While the Chameleon system is being utilized effectively, there were areas in which the usage should be improved. Specifically:

1. Staff was not required to periodically change their Chameleon system passwords.
2. The Chameleon system does not have a time-out function, nor does ASC require staff to log-out of the system when away from their computer. This increases the risk a person other than the logged in user could improperly enter or delete data in the Chameleon system.
3. ASC management does not periodically review the Chameleon system permissions granted to staff to ensure such permissions are warranted and appropriately limited based on the duties and responsibilities of staff.

Cause:

ASC management indicated implementing mandatory password changes for the Chameleon system had not been considered. Additionally, ASC indicated that the Chameleon system does not provide the ability to automatically log users out of the system after a period of inactivity. Finally, ASC management reported it had not considered periodic reviews of the Chameleon system permissions because there are only three different levels of system permissions related to revenue collections.

Effect:

Insufficient Chameleon system access controls increases the risk responsibility for activity in the Chameleon system (e.g., recording of transactions and data entry) will not be readily determinable.

Recommendation:

We recommend ASC consider requiring regular periodic password changes (e.g., every 45 days) as provided for in APP No. 809.

As previously noted, the Chameleon system does not automatically log users out of the system after a period of inactivity. Accordingly, we recommend ASC implement a departmental policy requiring staff to log out of the Chameleon system when they are away from the computer.

We recommend ASC consider implementing periodic reviews of Chameleon system permissions to ensure staff is limited to only that which is necessary to perform their duties.

APPENDIX A - PURPOSE, SCOPE, AND METHODOLOGY

The purpose of this audit was to determine if controls over revenues provide reasonable assurance revenues were collected, accurately recorded, safeguarded, and deposited in compliance with relevant laws, rules, and applicable Commission, City, and departmental policies and procedures.

The scope of the audit included a review of revenue generating activity in the Animal Service Center during fiscal year 2018 (October 1, 2017, through September 30, 2018).

Our methodology included obtaining an understanding of internal controls relevant to revenue collection, recording, safeguarding, and depositing at ASC. We conducted interviews of ASC staff regarding processes and procedures. To test the effectiveness of controls, we reviewed judgmental samples of revenue-related transactions to determine whether the revenue generating transactions and associated supporting documents (receipts, daily cash reports, deposit slips, forms, reconciliations, etc.) demonstrated compliance with governing policies and procedures. We also tested the City's compliance with selected provisions of the Tallahassee-Leon County Animal Service Center Agreement.

APPENDIX B – ACTION PLAN

Action Plan Step	Responsible Employee	Target Date
1. ASC will update the organization of policies and procedures as it relates to auditing. All current policies and procedures have the word “Current” in the title. Additionally, all prior versions will be moved into a separate location titled “Prior Versions of Policies and Procedures” and will have a notation added to indicate the effective date the policy was superseded. (This will be done prospectively and not apply to policy revision prior to the issuance of the audit report.) All policies and procedures will be accessible to all ASC employees via SharePoint. (Observation 1)	Erika Leckington	6/1/20
2. ASC will establish a fee waiver policy which will assign responsibility for approving fee waivers, reasons and conditions under which fee waivers would be granted, and the documentation required to support fee waivers. (Observation 2b)	Erika Leckington	5/1/20
3. ASC will scan documentation and financial records into OnBase in a timely manner (i.e., no later than 30 days). (Observation 3a)	Michael St. John	6/1/20
4. In relation to step 3 above, procedures will define and implement a management review process whereby ASC management will review OnBase to ensure all records are accurately recorded in OnBase. Such reviews will be documented. (Observation 3b)	Erika Leckington	6/1/20
5. ASC will modify the adoption questionnaire SOP to reflect what is required information. (Observation 4)	Ann English	Completed
6. ASC will, on a regular reoccurring basis (i.e., semi-annually), remind staff to change their password every month. (Observation 5)	Erika Leckington	To begin 5/1/20

APPENDIX C - MANAGEMENT RESPONSE

I want to thank the City's Auditor's Office for its Audit of Animal Service Center Revenue Controls and am pleased to see the audit concludes that generally, Animal Service Center revenue controls reasonably ensure that revenue is collected, accurately recorded, safeguarded, and deposited appropriately. We have also reviewed the observations and associated recommendations and will work towards addressing and improving our processes as they relate to the majority of the observations.

Specifically, for Observation 2 we concur that generating an individual Chameleon receipt for each customer served on Clinic Days would be the preferred method of recording the services provided to each customer. However, due to the nature of Clinic Days at the Animal Service Center and the large volume of customers served, any changes to the established revenue collection process would unduly negatively impact the efficiency of the process and reduce the number of customers that could be served. As such, we have elected to accept the risks associated with not providing individual customer receipts on Clinic Days at the Animal Service Center and will instead work to implement compensating controls where possible.

Thank you for the opportunity to comment on the audit. Please feel free to contact me should you have any questions or need additional information.

DISTRIBUTION

Responsible Manager(s):

Ashley Edwards, Director, Parks, Recreation and Neighborhood Affairs

Erika Leckington, Director, Animal Services

Internal Distribution:

Mayor and Members of the City Commission

Appointed Officials

Executive Team

Director, Communications

External Distribution:

Members of the Audit Committee

External Auditor

ACKNOWLEDGEMENTS

We would like to express our appreciation to the management and staff of Animal Service Center and the Parks, Recreation and Neighborhood Affairs department for their cooperation and assistance during this audit.

PROJECT TEAM

Engagement was conducted by:

Christy Temples, CISA, Senior Auditor

Under the supervision of:

Don Hancock, CPA, Senior Audit Manager

Approved by:

Dennis R. Sutton, CPA, CIA, City Auditor

STATEMENT OF ACCORDANCE

The Office of the City Auditor's mission is to provide the City Commission an independent, objective, and comprehensive auditing program of City operations; to advance accountability through the provision of assurance and advisory services; and to actively work with Appointed Officials in identifying risks, evaluating controls, and making recommendations that promote economical, efficient, and effective delivery of City services.

We conducted this audit in conformance with the 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 City Auditor at (850) 891-8397 or auditors@talgov.com.

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