



Agenda Item Details

Meeting	May 14, 2025 - City Commission Meeting
Category	12. POLICY FORMATION AND DIRECTION
Subject	12.07 City Commission Policy 104 (Audit Policy) -- Dennis R. Sutton, Inspector General
Access	Public
Type	Action, Discussion
Preferred Date	May 14, 2025
Absolute Date	May 14, 2025
Fiscal Impact	No
Budgeted	No
Recommended Action	Option 1: Approve the proposed update to City Commission Policy 104.

Public Content

For more information, please contact: Dennis R. Sutton, Inspector General, 850-891-8399

Statement of Issue

City Commission Policy #104 (Audit Policy) has served as the charter for the Office of the City Auditor and established the responsibilities of the City Auditor. Due to the passage of an amendment to Sections 32 and 33 of the City Charter in November 2024, and the adoption of ordinance 25-O-04 on February 12, 2025, which, among other things, replaced the City Auditor with an Inspector General, a revision of City Commission Policy 104 is required.

Policy revisions related to Office of the Inspector General (OIG) audit activities are not significant, as the charter amendment and ordinance did not impact OIG audit activities. However, there were significant additions to the policy to 1) bring the policy in line with the directive of *Administrative Policy 100 – Introduction and Instructions for City Commission Policies and Procedures Manual* (APP 100), 2) codify City Commission direction related to investigative, inspection, and evaluation activities of the OIG, and 3) identify the professional standards the City Commission directs the OIG to follow. Areas of change to the policy that should be specifically noted include:

- Section 104.03 was revised to create a Statement of Policy that aligns with the City Charter and Ordinance 25-O-04;
- Section 104.04 was changed to create a section devoted to defining important terms used in the policy, as provided for in APP 100;
- Section 104.05 was rewritten to specifically state 1) the nature, objective, and scope of the work performed by the OIG, 2) the professional standards to be followed by the OIG, and 3) the responsibility of the OIG to exercise due professional care; and
- Section 104.10 was updated to direct the process for reporting the results of audits, investigations, inspections and evaluations.

Additionally, City Commission Policy 104's title will be changed from "Audit Policy" to "Office of the Inspector General Policy."

A copy of City Commission Policy 104 as approved on November 10, 2021, and a copy of the updated City Commission Policy 104, with the proposed changes, are attached.

Recommended Action

Option 1 - Approve the proposed updated City Commission Policy 104.

Fiscal Impact

None

Supplemental Material/Issue Analysis

Options

1. Approve the proposed update to City Commission Policy 104.
2. Do not approve the proposed update to City Commission Policy 104.
3. Provide the Inspector General direction as to policy changes desired by the City Commission and direct an updated policy be submitted for approval at a later date.

Attachments/References

Attachment 1 - City Commission Policy 104 - 2021

Attachment 2 - Proposed City Commission Policy 104 - 2025

[Attach 1_CityCommissionPolicy104_2021.pdf \(105 KB\)](#)

[Attach 2_Proposed-CityCommissionPolicy104_2025.pdf \(241 KB\)](#)