



Final Audit Follow-Up

TPD Internal Affairs

Original Report #AR-2602, Issued March 20, 2026
Follow-Up Period Ending March 31, 2026

Report #AR-2607
September 30, 2026

Executive Summary

This follow-up audit assessed the implementation of six action plan steps developed by management in response to the observations and recommendations in the *Audit of TPD Internal Affairs* (Report AR-2602).

Based on our follow-up procedures, we determined management implemented corrective actions that addressed the issues described in all six observations. For Observation 6, management implemented an alternative corrective action that differed from the original action plan but addressed the underlying issue. Since no further follow-up work is necessary, this report is the first and final follow-up on the six action plan steps developed by management in response to the *Audit of TPD Internal Affairs*.

Summary from Original Report

The original audit evaluated the processes TPD used to receive, investigate, and make complaint determinations to determine whether they complied with State law, accreditation standards, and TPD policies and procedures and whether there were areas for potential improvement. We also assessed the policies and procedures guiding the complaint handling processes and the information conveyed to the public to determine whether they accurately reflected TPD processes, were consistent, and promoted transparency.

Overall, we did not identify any areas where the Internal Affairs Unit (IAU) did not comply with State law, accreditation standards, or IAU policies and procedures, and we concluded that the procedures used to receive, investigate, and resolve complaints could be relied upon. However, we identified opportunities to reduce the risk of noncompliance, clarify investigative responsibilities, strengthen the security of complaint logs and other IAU records, improve related policies and procedures, improve the consistency and accuracy of the legal references used on complaint forms, and enhance the clarity and usefulness of the information presented in the *IAU Statistical Analysis Report*.

We recommended TPD revise specific portions of General Orders 20 and 29, the IAU standard operating procedures, the paper and electronic complaint forms, and the *Statistical Analysis Report*. The recommended changes were intended to better align investigation and notification time frames with State law; clarify investigative responsibilities and guidance related to conflicts of interest and supervisor discretion; improve the security of complaint logs and other IAU records; improve the consistency and accuracy of legal references used on complaint forms; and enhance the clarity and usefulness of the *Statistical Analysis Report*.

Complete

6

In Progress

0

Needs Attention

0

Action Plan Step 1

Objective: Revise General Orders (GOs) 29 and 20 to require investigations and the related notifications, including proposals of the specific actions sought, to be completed using the same time frame (180 days) and measurement criteria (initiation and conclusion) provided for in State law. This will allow for compliance with State law to be more efficiently and effectively ensured.

Management Action Plan: *General Order 20 and 29 will be revised to clarify that, unless tolled for a reason authorized by State law, internal investigations and notice of any proposed discipline must be completed within 180 calendar days of the date a person authorized to initiate an investigation received the allegation or complaint.*

Specifically:

- *GO 29 will be revised to require investigations to be completed within 90 calendar days of the date a person authorized to initiate an investigation received the allegation or complaint.*
- *GO 20 will be revised to include a statement that in order to issue discipline, the process from the time the complaint is received by someone authorized to start an internal investigation until notice of the proposed discipline is provided must be completed within 180 calendar days, barring any tolling authorized by State law.*

Action Plan Status: Complete

OIG Assessment: In response to our observations, TPD finalized revisions to GO 29 on April 6, 2026, and GO 20 on April 15, 2026.

GO 29 was revised to require internal investigations to be completed within 90 calendar days of the date the complaint is received by a person authorized by TPD to initiate an investigation of misconduct. It also requires review and approval by the Internal Affairs Unit (IAU) Commander and Assistant Chief of Police to be completed in sufficient time to ensure the investigation and any required post-investigation actions are finalized within the time limits established by Section 112.532(6), Florida Statutes, and outlined in GO 20.

GO 20 was revised to require the process from receipt of the complaint by an individual authorized to initiate an investigation of misconduct through issuance of the notice of proposed discipline to be completed within 180 calendar days, unless tolled or otherwise extended as permitted by Florida Statutes.

Based on our review, we concluded Action Plan Step 1 has been completed.

Action Plan Step 2

Objective: If management believes the practice of allowing police supervisors to perform “fact-finding” investigative activities for complaints of any type is appropriate, revise GO 29 to reflect the practice. Additionally, if management believes IAU review, rather than investigation, is appropriate in circumstances when police supervisors’ “fact-finding” investigative activities are deemed sufficient to determine the validity of a complaint that is of a type currently required to be investigated by the IAU, GO 29 should be updated to reflect the permissibility of the practice.

Management Action Plan: *General Order 29 will be revised to clarify which types of complaints:*

- *A police supervisor may perform “fact-finding” investigative activities for.*
- *The IAU may review, rather than investigate, when it is determined that a police supervisor’s “fact-finding” investigative activities were sufficient to determine the validity of the complaint.*

Action Plan Status: Complete

OIG Assessment: We reviewed GO 29, revised as of April 6, 2026, and determined the revised policy clarifies that a police supervisor may conduct “fact-finding” investigative activities for any complaint and permits the IAU to review, rather than investigate, a complaint when the IAU determines a supervisor’s “fact-finding” investigative activities were sufficient to determine the validity of the complaint. Based on our review, we concluded Action Plan Step 2 has been completed.

Action Plan Step 3

Objective: Update IAU policies and procedures to require periodic reviews of users who have editing and/or viewing access to the complaint log and other IAU files at least every six months. Additionally, as most of the non-IAU users appeared to be related to information technology infrastructure support rather than employees managed by the information owner, for users whose roles are not readily known to the IAU (e.g., Technology and Innovation users), request the department responsible for granting the users access justify the access given. For the complaint log and other sensitive IAU files, consider using Microsoft or Adobe encryption capabilities, which require the use of a password to view or modify encrypted documents.

Management Action Plan: *The policies and procedures will be updated to require the IAU Commander, with the assistance of the City’s Technology and Innovation Department, conduct semi-annual audits of who has access to the IAU files and whether their access is appropriate.*

Action Plan Status: Complete

OIG Assessment: To address Observation 3, Standard Operating Procedure (SOP) IAU-2, *Member Responsibilities*, was revised as of April 21, 2026. SOP IAU-2 now requires the IAU Commander, with assistance from the Technology and Innovation (T&I) Department, to conduct documented semi-annual audits to determine who has access to IAU electronic files. For users whose roles are not readily known to the IAU, the SOP requires the IAU to seek and document justification for the access. Based on our review, we concluded Action Plan Step 3 has been completed.

Action Plan Step 4

Objective: Revise GO 29 to:

- 4.1 Outline the procedures that should be taken when real or perceived conflicts of interest are identified with respect to an investigation assigned to an IAU member or managed by the IAU Commander.
- 4.2 Reflect the discretion police supervisors have to document complaints involving minor policy violations.

Management Action Plan: *General Order 29 will be revised to:*

- *Outline the procedures that should be taken when real or perceived conflicts of interest are identified with respect to an investigation assigned to an IAU member or managed by the IAU Commander.*
- *Reflect the discretion police supervisors have to document complaints involving minor policy violations.*

Action Plan Status: Complete

OIG Assessment: We reviewed GO 29, revised as of April 6, 2026. When a real or perceived conflict of interest is identified, GO 29 requires the IAU Commander to evaluate the circumstances and take appropriate action to ensure the integrity of the investigation, which may include reassignment of the investigation to another IAU member, increased supervisory oversight, or referral outside the unit when warranted.

GO 29 was also revised to clarify that supervisors retain discretion to address minor policy violations involving a complaint through counseling or corrective action without documenting the matter in a contact report when the matter does not involve serious misconduct and does not warrant formal documentation. Based on our review, we concluded Action Plan Step 4 has been completed.

Action Plan Step 5

Objective: Determine if the benefit of including a statement warning of prosecution for filing a false report on complaint forms outweighs the potential to deter the filing of valid complaints. If TPD determines the statement is not beneficial, the statement warning of prosecution should be removed from the *Citizen Complaint Form*. If TPD determines the statement to be beneficial, TPD should also consider:

- 5.1 Consulting with the TPD legal advisor regarding the most appropriate legal references to use on complaint forms.
- 5.2 Adding a similar statement to their online complaint form so that it is consistent with the paper form.

Management Action Plan: *Based on consultation with the TPD legal advisor, the following will be added to the bottom of the complaint form:*

"I swear or affirm this to be a true and correct report, and the information therein to be a fact. I further understand that any false statement about material matters given by a witness under oath will constitute perjury, which is a First-Degree Misdemeanor according to Section 837.012, Florida Statutes."

To ensure consistency, we will also add a similar statement to the online complaint form.

Action Plan Status: Complete

OIG Assessment: In response to Observation 5, we were provided with a draft *Citizen Complaint Form* with a revised statement warning that any false statement about material matters made under oath will constitute perjury. When asked whether TPD consulted with the TPD legal advisor regarding the statement, we were told the revised statement was authored and approved by the TPD legal advisor.

Upon review of the form, we found the reference to Section 316.067, Florida Statutes (F.S.), was removed and the reference to Section 817.49, F.S., was replaced with Section 837.012, F.S.

After the revised form was finalized, to determine if it was being provided to the general public, we obtained, without disclosing our affiliation with the Office of the Inspector General, a paper *Citizen Complaint Form* from the TPD duty desk on April 8, 2026. We also obtained a copy of the online complaint form as of August 13, 2026. We found both the paper and online complaint forms included consistent revised statements warning that false statements about material matters made under oath will constitute perjury under Section 837.012, F.S.

Based on our review, we concluded Action Plan Step 5 has been completed.

Action Plan Step 6

Objective: For purposes of the *Statistical Analysis Report* and other areas where it may be used, TPD revise their definition of “complainants” and “internally initiated complaints.”

- 6.1 For consistency with State law, Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) Standards, and IAU policies and procedures, the term “complainant” should be revised to refer to the person who originally submitted the complaint.
- 6.2 The term “internally initiated complaints” should be revised to only refer to complaints that originated from a TPD staff member.

Clarifying these definitions would ensure that complaint data accurately represent the sources of complaints (e.g., citizen vs. department member), support demographic and trend analyses, and maintain consistency with statutory and accreditation use of terms.

Management Action Plan: *The Statistical Analysis Report will be revised to:*

- *Include a space in the Complaint Data table where complaints which start from someone outside the agency will be listed.*
- *Clarify that the term “complainant” refers to the person who originally submitted the complaint.*
- *Clarify that the term “internally initiated complaints” refers to complaints that originate from a TPD staff member.*

Action Plan Status: Complete

OIG Assessment: To address Observation 6, TPD revised GO 29 to define “external reporting party” and “internally initiated complaint.” The term “external reporting party” refers to a person not employed by TPD who brings an allegation, concern, or report regarding the conduct, actions, or performance of an agency member to the attention of TPD. Although TPD will continue to classify all complaints resulting in internal investigations as “internally initiated complaints,” including those originating from citizens, TPD informed us that the *Statistical Analysis Report* will identify how many of the “internally initiated complaints” were brought to the attention of TPD by “external reporting parties.”

Additionally, TPD revised the fields in the IAU complaint log to capture information related to external reporting parties, including demographic information, for inclusion in the Complaint Data table of the *Statistical Analysis Report*. Although these revisions differ from the specific changes described in the Management Action Plan, they should allow report users to distinguish between complaints originating from citizens and those originating within TPD, provide demographic information for citizen complainants, and reduce the potential for information in the report to be misinterpreted.

The next *Statistical Analysis Report* will not be published until January 2027; therefore, we could not verify whether the planned report changes were incorporated. However, we verified the GO 29 definitions and complaint log data fields necessary for the planned report revisions had been implemented. Based on our review, we concluded Action Plan Step 6 has been completed.

Conclusion

Management developed six action plan steps in response to the six observations and related recommendations in Report #AR-2602. Based on the follow-up procedures performed, we determined management implemented actions that addressed the issues described in all six observations. Since no further follow-up work is necessary, this report is the first and final follow-up on the six action plan steps developed by management in response to the *Audit of TPD Internal Affairs*.

Appointed Official Response

City Manager:

We appreciate the work of the Office of the Inspector General in conducting this review of the Tallahassee Police Department's Internal Affairs processes and the follow-up review of the action steps implemented. I am pleased that all six action plan steps have been completed. These reviews and updates help staff evaluate and implement improvements based on best practices. I would like to thank the staff of the Inspector General's Office for their professional review and ongoing efforts to strengthen City controls and processes.

Acknowledgements

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

Project Team

Conducted by: Shane Herman, CPA, CIA
Audit Manager

Supervised and

Approved by: Steven Meredith, CPA, CIA, CIGA, CISA, CIG, CIGI
Deputy Inspector General

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 performance audit in conformance with *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 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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