



# Final Audit Follow-Up

Period Ending March 31, 2021

Report # AR-2107  
September 30, 2021

## Audit of Right-of-Way Maintenance Issued September 25, 2017

### Summary from Original Report #1720

Pursuant to Florida law, the City of Tallahassee (City) is responsible for the maintenance of medians and other green spaces located in the City's right-of-way (ROW) and Leon County ROW within the City limits. The City is also responsible for maintenance of certain state ROW as specified in Memorandums of Agreement between the City and the Florida Department of Transportation. We conducted this audit to determine whether the City was meeting its responsibilities for the maintenance of ROW for which it is statutorily or contractually responsible. Our audit also included an evaluation as to whether the City adhered to City policies and procedures designed to reasonably ensure the economy of operations.

The City routinely maintains the contracted state ROW and City-owned and County-owned ROW associated with gateway roads and main thoroughfares within the City limits. Unmaintained ROWs are primarily in residential areas. Our review of the processes used in establishing the ROW maintenance schedule disclosed the City does not maintain a comprehensive listing or map of all ROW sites it is responsible for maintaining. Also, the City does not have written policies and procedures for describing the criteria to be used in prioritizing the maintenance of ROW sites.

Regarding the acquisition of ROW maintenance services, we found the City adhered to applicable policies and procedures. However, our audit disclosed some instances in which City records did not clearly demonstrate verification of receipt of maintenance services prior to payment for the services. Additionally, adequate access control and input controls had not been established for the operations management system used to record and track ROW maintenance activities performed by City crews and contractors.

A total of 5 action plan steps were established by management in response to our audit recommendations. Four steps were completed or resolved in a prior follow-up period and in this follow-up period, management elected to accept the risks associated with the 1 remaining action plan step. This is the 3<sup>rd</sup> and final follow-up on audit report #1720.

**Complete**

0

**In Progress**

0

**Needs Attention**

1

### **Action Plan Step 3**

The department will consider developing a right-of-way ordinance for City Commission consideration.

*Development Services and Economic Vitality will be coordinating with Community Beautification to draft an agenda item/ordinance seeking the City Commission's approval to require residents to maintain their right-of-way.*

#### **Action Plan Status: NEEDS ATTENTION**

Management evaluated the implications of developing a City ordinance which would require owners of property adjacent to ROW to maintain that ROW. It was determined this would have a significant and disproportionate impact on lower-income neighborhoods and consequently, made the determination not to pursue the proposed ordinance. Accordingly, management has accepted the risks associated with some ROW not being scheduled on a regular basis for maintenance. Management reported a minimum level of service would be provided upon request. The risks associated with unmaintained ROW properties are further explained in audit report #1720.

### **Conclusion**

This is the final follow-up on audit report #1720, Audit of Right-of-Way Maintenance. In response to recommendations in that audit, management developed 5 action plan steps. As of March 31, 2021, management had successfully completed 4 of 5 steps. The 1 remaining action plan step was not completed as the risk(s) intended to be mitigated by that plan step was accepted by management.

### **Appointed Official's Response**

I am pleased with the results of this audit report. The audit staff thoroughly analyzed the department's internal controls, and the leadership of Community Beautification & Waste Management was open to the recommendations. Management's commitment to comply with the applicable statutory and contractual obligations is evident by staff's collaborative efforts to taking the steps to implement the recommendations and changes in the Action Plan. I thank the audit staff and the department for their professionalism in strengthening the City's internal controls and cost of operation.

## Acknowledgements

We appreciate the cooperation and assistance provided by management and staff of the Community Beautification & Waste Management department during this audit follow-up.

## Project Team

**Engagement conducted by:** Randy Ditty, CISA, CPM  
Senior IT Auditor

**Reviewed by:** Jane Sukuro, CPA  
Audit Director (Acting)

**Approved by:** Dennis R. Sutton, CPA, CIA, CIG  
Inspector General

## Statement of Accordance

The Office of Inspector General's mission 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 audit follow-up in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit follow-up 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 the Inspector General at (850) 891-8397 or [inspector.general@talgov.com](mailto:inspector.general@talgov.com).

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