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## HIGHLIGHTS

Highlights of City Auditor Report #0708, a report to the City Commission and City management.

### WHY THIS AUDIT WAS DONE

On June 12, 2002, President Bush signed into law the Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (Bioterrorism Act). This legislation mandated that all water utilities serving more than 3,300 people develop vulnerability assessments. The goal of the required vulnerability assessments was to strengthen security of public water systems.

In accordance with the Bioterrorism Act, Water Utility contracted with an engineering consultant to perform a vulnerability assessment of the City's water system. The objective of the vulnerability assessment was to "...identify potential vulnerabilities in the City of Tallahassee Water System that could be exploited by an adversary and may result in the defeat of the mission of the utility." The completed vulnerability assessment, received in March 2003, provided various recommendations to improve and strengthen the security of the City's water system.

This audit reviewed the status of City actions made in response to the vulnerability assessment recommendations.

### WHAT WE RECOMMEND

We recommend the Water Utility take into consideration the following as it continues to complete remaining actions to strengthen security over the City's water supply.

- Implement a process for periodically reporting the status of efforts and actions to address identified vulnerabilities and related recommendations.
- Communicate with employees to ensure their awareness and knowledge of Water Utility's expectations in their emergency response roles.
- Identify and document locations of valves surrounding sensitive populations.
- Effectively restrict access to wastewater treatment facilities.
- Develop written procedures to document the responsibilities and duties of water well operators.
- Develop a plan to periodically review and update the vulnerability assessment to account for changing threats/conditions.

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Audit Conducted by Martha Parker, CPA, CIA, CGFM, CGAP

## HOMELAND SECURITY – WATER SUPPLY

*Overall, measures have been taken to reduce the vulnerability of the City's water supply, but actions still remain to be performed before all identified vulnerabilities are adequately addressed.*

### WHAT WE FOUND

As required by federal law, the Water Utility completed a vulnerability assessment for the City's water supply in relation to manmade, intentional acts and prepared an emergency plan for responding to such acts. In our review we determined that actions still remain to be performed before all identified vulnerabilities and related recommendations are adequately addressed.

#### Status of actions to address identified water system vulnerabilities.

The outside consultant conducting the vulnerability assessment of the City's water system provided Water Utility with a total of 59 recommendations intended to improve security over the City's water supply. In response, the City appropriated \$1,050,000 for security improvements. At the time of our audit, \$331,212, or 32.5%, of the appropriation had been expended or encumbered. As the implementation of the security enhancements progresses, periodic status reports to Water Utility and City management are needed to ensure that appropriate and timely progress is made to address identified vulnerabilities and to monitor decisions made to implement recommendations.

Emergency Operating Plan. An emergency operating plan (plan) was prepared to incorporate the results of the water system vulnerability assessment. However, we noted that the plan has not been communicated to employees potentially responsible for the execution of the plan. Such communication is necessary to allow those employees the opportunity to become familiar with their roles and expected actions in the event of a manmade emergency.

Water valve locations. The plan provides guidance related to ensuring a continuous supply of potable water (i.e., safe and suitable for drinking) to critical customers (i.e., hospitals, nursing homes, daycare centers, schools) in the event of intentional acts that could damage, contaminate, and/or disrupt the city's water supply. We noted in our review that the location of valves necessary to accomplish the isolation of critical customers' water supply had not been identified in the emergency operating plan.

Unrestricted access to a wastewater treatment facility. Sensitive facilities should be accessible only by authorized individuals. On several occasions during the course of this audit, a wastewater treatment facility was accessed with no identification required.

Procedures for water well operators. No written procedures have been developed for employees filling the water well operator positions to clearly identify and define the specific duties related to the security and continued safe operation of the water wells and maintenance of a safe water supply.

Vulnerability assessment updates. In our review we noted that Water Utility had not developed definitive plans to update the vulnerability assessment of the water system to account for changing threats or additions/modifications to the system.

# **Audit Report**



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## **HOMELAND SECURITY – WATER SUPPLY**

**Report #0708**

**January 9, 2007**

### **Summary**

On June 12, 2002, President Bush signed into law the Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (Bioterrorism Act). This legislation mandated that all water utilities serving more than 3,300 people develop vulnerability assessments. The goal of the required vulnerability assessments was to strengthen security of public water systems.

In accordance with the Bioterrorism Act, Water Utility contracted with an engineering consultant to perform a vulnerability assessment of the City's water system. The objective of the vulnerability assessment was to "...identify potential vulnerabilities in the City of Tallahassee Water System that could be exploited by an adversary and may result in the defeat of the mission of the utility." The completed vulnerability assessment, received in March 2003, provided various recommendations to improve and strengthen the security of the City's water system.

In response to the contractor's recommendations, the City appropriated \$1,050,000 in fiscal year 2004 for the purpose of improving security of the City's various water system components. At August 31, 2006, \$331,212 (31.5%) of that appropriated amount had been expended or obligated toward water system security improvement efforts. The Water Utility is considering and planning additional actions and options that will involve using remaining funds to further increase water system security of well sites, elevated storage tanks, wastewater treatment plants, and the water distribution system.

As also required by the Bioterrorism Act, the Water Utility prepared a "Water Utility

Manmade Emergency Operating Plan" to outline response measures that should be taken if a manmade incident occurs.

During this audit we identified issues that we recommend the Water Utility take into consideration as it continues to complete remaining actions to strengthen security over the City's water supply. Those issues and recommendations include the following:

- Implement a process for periodically reporting the status of efforts and actions to address identified vulnerabilities and related recommendations.
- Communicate with employees to ensure their awareness and knowledge of Water Utility's expectations in their emergency response roles.
- Identify and document locations of valves surrounding sensitive populations.
- Effectively restrict access to wastewater treatment facilities.
- Develop written procedures to document the responsibilities and duties of water well operators.
- Develop a plan to periodically review and update the vulnerability assessment to account for changing threats/conditions.

We would like to acknowledge the cooperation and support of Water Utility staff during this audit.

### **Scope, Objectives, and Methodology**

This audit reviewed City actions in response to the vulnerability assessment of the City's water supply that was conducted by an outside

consultant. The purpose of that federally mandated assessment was to identify the vulnerability of the City's water supply (system) to a terrorist attack or other intentional acts. The Water Utility's responses to the recommendations in the vulnerability assessment were also reviewed. In the course of our audit we interviewed responsible City employees for information related to the City's water system; visited and/or observed various water system facilities, locations, and activities; and considered various security features and personnel and funding issues.

The objectives of this audit were to determine if the Water Utility has:

- (1) Assessed, identified, and addressed the vulnerabilities of the City's water system to security incidents/failure (i.e., water contamination, service disruption, loss of power, physical damage/destruction of critical assets, etc. resulting from terrorist attacks or other intentional acts) and
- (2) Established and tested the system to provide emergency response in the event of water system damage, failure, or contamination resulting from terrorist attacks or other intentional acts.

This audit was conducted in accordance with Generally Accepted Government Auditing Standards and the Standards for the Professional Practice of Internal Auditing, and accordingly included such tests of the records and other auditing procedures as were considered necessary.

## **Background**

Clean and safe drinking water not only contributes to citizens' quality of life in Tallahassee, but also improves the regional economy and fosters prosperity. Based on the City of Tallahassee 2005 Water Quality Annual Report, the City routinely tests over 570 drinking water-related samples every month for assurance that the water supplied to citizens meets or surpasses all standards set by the federal government and the State of Florida. The Water Utility emphasizes increased citizen involvement in water protection and citizens are encouraged to contact the Utility's Water

Quality Division if there is concern about water's appearance, odor, or taste.

On June 12, 2002, President George W. Bush signed into law the Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (Bioterrorism Act). Among other things, this legislation, enacted in response to the tragedy of September 11, 2001, mandated that each community water system serving more than 3,300 people assess the vulnerability of the system to a terrorist attack or other intentional acts intended to substantially disrupt the ability of the system to provide a safe and reliable supply of drinking water. To strengthen security of public water systems, the Bioterrorism Act also required those community water systems to prepare, and revise when necessary, emergency response plans that incorporate the results of the completed vulnerability assessments.

The Federal Environmental Protection Agency (EPA) *Vulnerability Assessment Factsheet* prepared for the benefit of water utilities, notes that vulnerability assessments help water systems evaluate their susceptibility to potential threats and identify corrective actions that can reduce or mitigate the risk of serious consequences from adversarial actions (e.g., vandalism, insider sabotage, terrorist attack, etc.). Such an assessment takes into account the vulnerability of the water supply (both ground and surface water), transmission, treatment, and distribution systems. It also considers risks posed to the surrounding community related to attacks on the water system. An effective vulnerability assessment serves as a guide to the water utility by providing a prioritized plan for security upgrades, modifications of operational procedures, and/or policy changes to mitigate the risks and vulnerabilities to the utility's critical assets. The vulnerability assessment provides a framework for developing risk reduction options and associated costs. The EPA provides that water systems should review their vulnerability assessments periodically to account for changing threats or additions to the system to ensure that security objectives are being met. The common elements of vulnerability assessments include:

- (1) Characterization of the water system, including its mission and objectives;
- (2) Identification and prioritization of adverse consequences to avoid;
- (3) Determination of critical assets that might be subject to malevolent acts that could result in undesired consequences;
- (4) Assessment of the likelihood of such malevolent acts from adversaries;
- (5) Evaluation of existing countermeasures; and
- (6) Analysis of current risk and development of a prioritized plan for risk reduction.

The EPA received a supplemental appropriation from Congress to assist communities in funding the required vulnerability assessments. From that appropriation, the EPA awarded the City of Tallahassee a \$115,000 security-planning grant in June of 2002.

To meet the requirements of the Bioterrorism Act, the City contracted with an engineering consultant (Camp Dresser & McKee, Inc.) in November 2002 to conduct the vulnerability assessment of the City's water system. The contracted cost for those services was \$115,000. The stated objectives of the assessment were to identify potential vulnerabilities in the City's water system that could be exploited by an adversary and may result in the defeat of the Water Utility's mission. The consultant conducted the vulnerability assessment and provided the resulting report to the City on March 26, 2003. In addition to identifying vulnerabilities, the consultant's report assigned relative risk values to critical water system assets and provided security and mitigation recommendations based on those relative risks.

### **Current Status**

As noted above, a vulnerability assessment was completed for the City's water system in March 2003. That assessment appropriately identified vulnerabilities of the City's water system to security incidents (water contamination, service disruption, loss of

power, physical damage/destruction of critical assets, etc.). Vulnerabilities were rated by relative risk using factors that considered (1) probability of attack; (2) system effectiveness in detecting, delaying, and responding to an attack; and (3) consequence if an attack is successful. In addition, the consultant provided recommendations to address the identified vulnerabilities. Those recommendations were assigned priority levels by the consultant based on the expected impact of the recommendation in relation to the identified vulnerabilities (i.e., recommendations that were expected to successfully address more severe vulnerabilities were assigned a higher priority level). Recommendations to address the identified vulnerabilities were categorized into four areas: (1) water wells, (2) elevated water tanks, (3) water distribution system, and (4) the Thomas P. Smith (TPS) water treatment facility.

To address the identified vulnerabilities and recommendations, the City appropriated \$1,050,000 for security improvements in a capital project (Project No. #4118) during the fiscal year 2004 budgetary process. As of August 31, 2006, the Water Utility had expended or encumbered for various water system security enhancements \$331,212 (representing 31.5%) of the budgeted \$1,050,000. The Water Utility plans to spend the remaining \$718,788 as:

- Enhancements are implemented at each applicable Water Utility facility, and
- Decisions are finalized on the most appropriate means (e.g., most effective and cost efficient measures) to address certain vulnerabilities and recommendations. Some of those decisions may not be finalized until completion and evaluation of pilot projects that were implemented to help assess the effectiveness and efficiency of specific actions.

Furthermore, we noted that management staff in the Water Utility's Water Quality Division developed a document, entitled "City of Tallahassee Water Utility - Water Well and Tank Security Enhancements 2005," that identifies specific actions that can be

implemented to limit and control access to facilities, enhance the chance of timely detection of incidents, and otherwise increase security at water wells and elevated tanks. That document includes a schedule (timeframe) for taking actions and estimates of costs for implementing those actions. Our discussions with Water Quality Division management indicate that this document represents a tentative plan to address identified vulnerabilities and recommendations pertaining to the City's 28 water wells and eight elevated water tanks.

As required by the Bioterrorism Act, the Water Utility prepared an emergency operating plan (Water Utility Manmade Emergency Operating Plan) to provide direction and guidance to staff responsible for emergency response in the event of water system damage, failure, or contamination resulting from intentional, manmade attacks. While there has been no employee training directly related to the execution of the emergency operating plan, the plan has been provided to the City's Emergency Management Office. The Emergency Management Office indicates that it plans for the Water Utility to participate in a 2006 table-top exercise related to emergency response in the event of a power outage. In this exercise, Water Utility will be responsible for determining and executing emergency actions necessary to ensure continuous water and sewer operations in the event of a power loss. Future anticipated Emergency Management Office training exercises and drills may offer the Water Utility further opportunities to participate in training activities that are applicable to both natural and manmade disasters.

In summary, the Water Utility has completed a vulnerability assessment, developed recommendations (identified actions) to mitigate those vulnerabilities, obtained funding to initiate implementation of appropriate action, and commenced implementation of selected actions. Also, the Water Quality Division has developed a specific plan of actions that it is currently implementing and/or considering in regard to addressing vulnerabilities at the City's water wells and elevated water tanks. In addition, the Water Utility has prepared an emergency operating plan to provide for

appropriate staff responses in the event of a manmade attack or act. While we commend the Water Utility for those efforts taken to date, actions still remain to be performed by the Water Utility to adequately address all identified vulnerabilities and related recommendations.

## ***Issues and Recommendations***

During our audit we identified several issues that the Water Utility should take into consideration as it continues to address vulnerabilities to manmade attacks and acts. Those issues and our recommendations are addressed in the following paragraphs.

The Water Utility should implement a formal process for periodically reporting the status of efforts and actions to address identified water system vulnerabilities and related recommendations. As previously noted, recommendations were made by the consultant to address identified water system vulnerabilities. Those recommendations were categorized into four areas: (1) water wells, (2) elevated water tanks, (3) water distribution system, and (4) the Thomas P. Smith (TPS) water treatment facility. There were a total of 59 recommendations and each recommendation encompassed a specific action (or actions).

In response to our audit inquiries, staff of the Utility's Water Quality Division provided a status on each of the recommendations listed in the vulnerability assessment. That response reflected the following status:

- For 15 recommendations, actions had been completed or current practice incorporated the recommended actions.
- For 29 recommendations, implementing actions were currently underway. Water Quality Division staff indicated that some of those implementing actions would be completed in the near future, while others were expected to be completed by FY 2009. (Note: For 13 of those 29 recommendations for which implementing actions are underway, the Water Utility identified and selected alternative actions to address identified risks, rather than

taking actions suggested in the vulnerability assessment.)

- For seven recommendations, implementing actions were planned, but had not yet been initiated.
- Six recommendations were currently under further consideration and evaluation as to whether and/or how they should be implemented.
- Two recommendations had been considered/evaluated, but management had determined it was not currently appropriate to implement because of resource issues.

Information on the status of recommended actions is useful to staff and management in (1) ensuring that appropriate and timely progress is made to address identified vulnerabilities and (2) to monitor decisions made in regard to implementation (e.g., not to implement, alternative actions considered and selected, planned completion dates, costs involved). Accordingly, we recommend that periodic status reports (preferably at least semiannual) be prepared for the benefit of Water Utility and City management (e.g., Water Utility General Manager and Utility Services Assistant City Manager). Those status reports should, for each recommendation made in the vulnerability assessment, reflect:

- Actions taken and completed, including date of completion.
- Actions in process and planned completion dates.
- Alternative (or modified) actions planned (or taken or underway) in place of the specific recommended action provided by the vulnerability assessment, including reasons justifying those alternative/modified actions.
- Actions still under consideration as to whether to implement and/or the most appropriate (effective and efficient) methods to implement.
- Actions considered no longer applicable, including the reasons justifying that determination.

Furthermore, for each recommendation, the associated costs of actions taken, underway, or planned should be disclosed when known. If such costs are not known, reasonable estimates should be provided.

Water Utility's emergency operating plan has not been communicated to employees potentially responsible for execution of the plan in the event of a terrorist act or other intentional, manmade act. The Bioterrorism Act mandates that each community water system serving a population greater than 3,300 prepare, or update as necessary, an emergency response plan to incorporate the results of the water system vulnerability assessment. As previously noted, the Water Utility prepared a "Water Utility Manmade Emergency Operating Plan" to provide direction and guidance to emergency responders in the event of water system damage, failure, or contamination through intentional, manmade attacks. The plan has been periodically updated as appropriate.

We noted that although this plan was provided to the City's Emergency Management Office housed within the Fire Department, the plan has not been communicated to all Water Utility employees that would be potentially responsible for execution of the plan. Such communication is necessary to allow those employees the opportunity to become familiar with their roles and expected actions in the event of a manmade emergency.

To help determine if the plan is sufficient and to ensure that employees are adequately prepared to take appropriate and timely actions in the event of a manmade emergency, we recommend that the plan be provided to, and discussed with, Water Utility employees who likely will be expected to take actions as prescribed by the plan (e.g., water well operators).

The location of valves necessary to isolate water supply to critical customers has not been identified in the Water Utility Manmade Emergency Operating Plan (plan). Critical customers are defined as hospitals, nursing homes, daycare centers, schools, etc. The plan provides guidance related to ensuring a continuous supply of potable water (safe and

suitable for drinking) to critical customers in the event of intentional acts that damage, contaminate, and/or disrupt the City's water system. The plan indicates that if it becomes necessary to isolate the water supply for critical customers, the location of those valves is included in an appendix to the plan. We found that the applicable appendix has not been completed (i.e., no valve locations are listed). The ability of the Water Utility to quickly locate and shut off valves may be hindered without this information. To help protect the most vulnerable citizens (facilities) in the event of an emergency, we recommend that the applicable valve locations be identified and reflected in the appendix to the plan.

Access to a wastewater treatment facility was not consistently monitored and/or restricted. Water supplies and processing equipment throughout the nation are vulnerable to intrusion and damage from outsider attacks and require the use of protection devices to limit and control access to sensitive facilities and systems. Fences with locked gates/doors and electronic card reader systems are one method that can be used to control access to sensitive areas. Under that method, individuals must insert or display a card to an electronic card reader in order to open a locked gate or door to a facility or area. Access is controlled by only providing cards to authorized staff.

The City's wastewater treatment facilities are protected by fencing, locked gates, and card reader systems. Accordingly, those facilities should be accessible only by (1) authorized staff inserting/displaying assigned cards to the card reader or (2) individuals providing verbal and visual identification to an employee assigned responsibility for monitoring and otherwise granting access to the facilities.

On several occasions during the course of this audit, we accessed a wastewater treatment facility without a card and without providing any verbal or visual identification to staff. The security provided by fences with locked gates and electronic card reader access was limited in those circumstances. To preclude unauthorized access and reduce the risk a manmade attack, we recommend that procedures and methods established to restrict

and monitor access to wastewater treatment facilities be properly followed and applied.

The Water Quality Division should develop written procedures delineating the responsibilities and duties of water well operators relating to operation and security of water wells. Water well operators have many duties and responsibilities related to the uninterrupted provision of a safe water supply to the citizens of Tallahassee. Among their essential duties are ensuring adequate availability of chemicals and equipment, maintaining water pressure and water levels in storage tanks by operating pumps and valves in emergency situations, monitoring and maintaining pumps and related machinery, collecting water samples for laboratory analysis, and assisting in handling water quality complaints and environmental spills. Performing these duties and responsibilities requires site visits and inspections of the water well sites. During those site visits the water well operators must follow appropriate security protocols in accessing the sites and re-securing the sites upon departure.

As guidance for employees in these positions, Water Quality Division management developed a list of expectations. That lists outlines, in general terms, the expectations of management related to the knowledge, attitude, activities, and behavior of water well operators. However, no written procedures have been developed for employees filling the water well operator positions to clearly identify and define the specific duties related to the security and continued safe operation of the water wells and maintenance of a safe water supply. Such written procedures, if developed and provided to employees, should help ensure that those employees know and properly perform their assigned duties and responsibilities. That assistance would be especially valuable in ensuring adequate security and proper continuity of operations in the event of unexpected turnover in key staff.

Examples of areas/topics that should be addressed in such written polices include:

- Frequency and timing of site visits.
- Security protocols (accessing and securing sites).

- Specific inspections and samples to perform/obtain.
- Maintenance to be performed.

Accordingly, we recommend that written procedures be developed and provided to water well operators that delineate specific duties and responsibilities assigned their positions.

Plans should be developed to periodically update the vulnerability assessment of the water system to account for changing threats or additions/modifications to the system. The Federal EPA's *Vulnerability Assessment Factsheet* states that water systems should review their vulnerability assessments periodically to account for changing threats or additions to the system. As the Water Utility is currently in the process of addressing the vulnerabilities identified in the initial assessment, no definitive plans have been established to update that initial assessment. To ensure that vulnerabilities are properly and adequately addressed over time, we recommend that Water Utility management develop a plan that provides for periodic updating of the completed vulnerability assessment.

### **Conclusion**

As required by federal law, the Water Utility completed a vulnerability assessment for the City's water supply in relation to manmade, intentional acts and prepared an emergency

plan for responding to such acts. Funds appropriated to enhance security over the City's water supply are being used for that purpose. Actions still remain to be performed before all identified vulnerabilities and related recommendations are adequately addressed. We identified issues that we recommend the Water Utility take into consideration as it continues to complete those remaining actions.

We would like to acknowledge the cooperation and support of Water Utility staff during this audit.

### **Appointed Official Response**

#### **City Manager Response:**

Security of the City's water supply is critical to the public health, safety, and welfare of our citizens. Potable water service, sewer service, and fire protection rely on a safe, secure water supply. I am pleased that the audit report indicates that the Water Utility has completed a vulnerability assessment and has developed and initiated a capital improvement plan to ensure the protection and reliability of the City's water system. As noted in the Action Plan submitted by Water Utility staff, we will remain committed to completing the improvement plan and will provide the necessary staff training, assessment reviews, plan updates, and management oversight in continuous enhancement of the security of the City's water system.



<b>Action Plan</b>		
<b>Action Steps</b>	<b>Responsible Employee</b>	<b>Target Date</b>
<i>A. Objective: Enhance accountability and planning regarding identified vulnerabilities.</i>		
1. Implement a process to periodically report to Water Utility management the status of efforts and actions to address each recommendation provided by the vulnerability assessment. Report the level of information recommended within the audit report.	Jamie Shakar (chair) Joanne Becknell Joe Cheatham	Quarterly, first report to WU management due 1/5/07
<i>B. Objective: Ensure adequate, timely, and appropriate emergency responses.</i>		
1. Provide a copy of the <i>Water Utility Manmade Emergency Operating Plan</i> to employees that will be expected to participate in an emergency response. Discuss with those employees their expected roles and responsibilities in an emergency response.	Jane Clark (chair) Keith Shannon within guidelines established by Andy Davis	2/28/07
2. Identify the location of all valves necessary to isolate the water supply to critical customers. Document those locations in the appropriate appendix to the <i>Water Utility Manmade Emergency Operating Plan</i> .	Joanne Bechnell (chair) Julius Gay Keith Shannon	1/31/07 - Identify Customers 3/31/07 – Identify Critical Valves
<i>C. Objective: Restrict access to wastewater facilities.</i>		
1. Procedures and methods established to adequately and properly restrict access to wastewater facilities will be followed and applied.	Joe Cheatham (chair) Jamie Shakar	1/31/07
<i>D. Objective: Enhance water well operations and security.</i>		
1. Develop written procedures that delineate specific duties and responsibilities of water well operators for properly operating and securing water wells. Provide those procedures to each water well operator.	Jane Clark	3/31/07
<i>E. Objective: Address changing vulnerabilities and conditions.</i>		
1. Develop a plan to periodically update the current vulnerability assessment for changing threats and conditions.	Jamie Shakar (chair) Joanne Bechnell Joe Cheatham	Annually

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