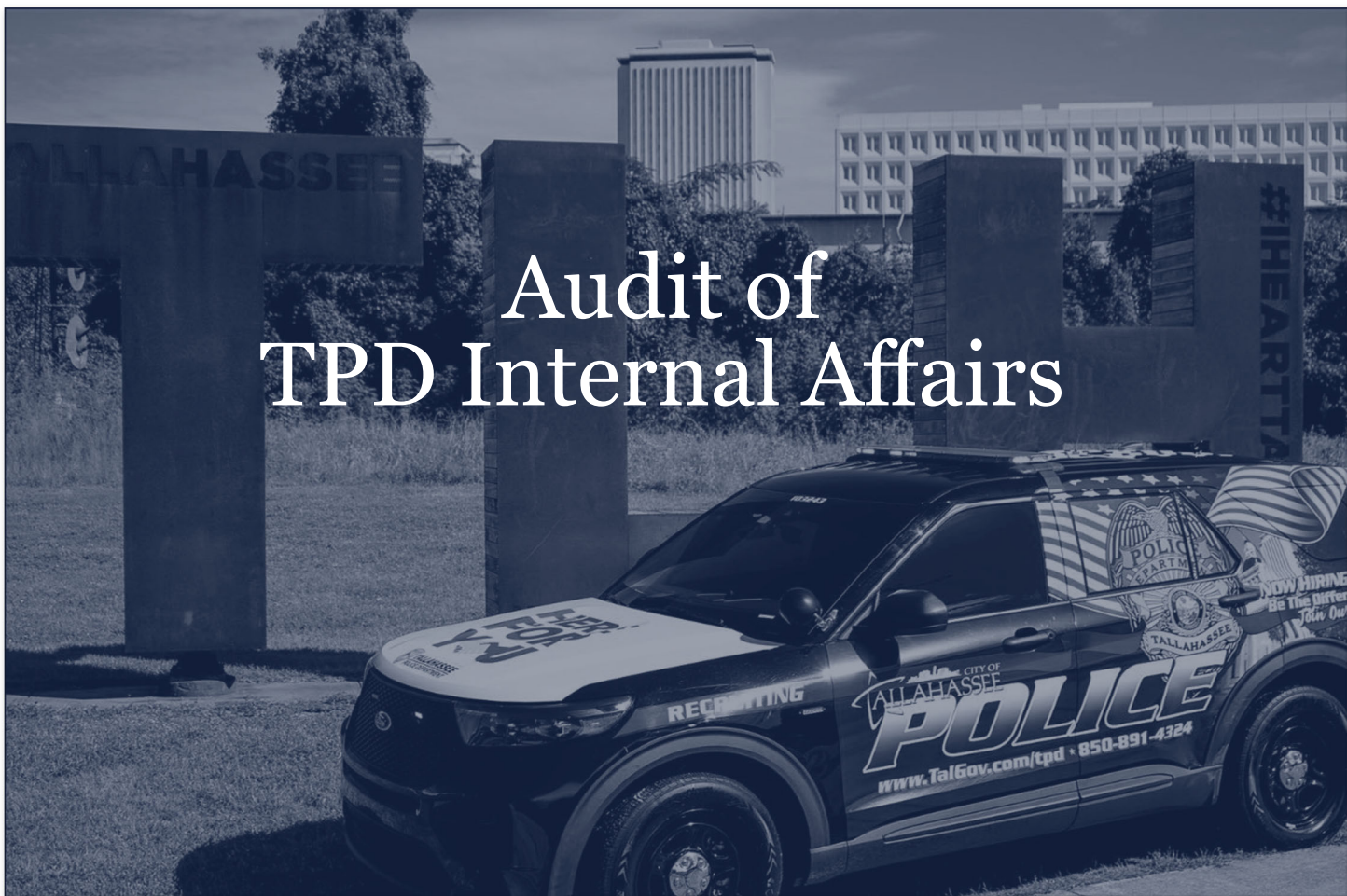


Audit of TPD Internal Affairs



Report AR-2602
March 20, 2026


Dennis R. Sutton, CPA, CIA, CIG
Inspector General



OFFICE OF THE INSPECTOR GENERAL
CITY OF TALLAHASSEE

DENNIS R. SUTTON
INSPECTOR GENERAL



TO: Mayor and Members of the City Commission
FROM: Dennis Sutton, Inspector General 
DATE: March 20, 2026
SUBJECT: Audit of TPD Internal Affairs (AR-2602)

We have completed the Audit of TPD Internal Affairs. We submit this report, which contains our observations and response from the City Manager.

We thank applicable City staff for their assistance and cooperation during this audit. Please contact me if you have any questions or need a more detailed briefing on this audit.

DS/md

Attachment

cc: Appointed Officials
Executive Team
Members of the Audit Committee
External Auditor
Chief Lawrence Revell, Police Department



Audit of TPD Internal Affairs

Executive Summary

#AR-2602

March 20, 2026

Why we did this audit

According to the Tallahassee Police Department (TPD), “a proper relationship between TPD and the citizens of Tallahassee, fostered by confidence and trust, is essential for the effective delivery of law enforcement services.” The purpose of the Internal Affairs Unit (IAU) is to conduct compliance reviews and maintain records of high-liability police actions, coordinate and assess secondary employment opportunities, and process, investigate, and maintain managerial oversight of citizen complaints to ensure TPD personnel comply with professional standards.

We performed this audit to determine if the processes TPD used to receive, investigate, and make complaint determinations complied with State law, accreditation standards, and TPD policies and procedures, and if there were any 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 if they accurately reflected processes, were consistent, and promoted transparency.

To view the full report, go to <https://www.talgov.com/transparency/inspectorgeneral-reports>.

For more information, contact us by email at inspector.general@talgov.com or by telephone at 850.891.8397.

What we concluded

Based on our audit, we did not identify any areas where the IAU did not comply with State law, accreditation standards, or IAU policies and procedures. However, we did identify areas where changes in operations or policies and procedures will reduce the risk of non-compliance with State law and accreditation standards, clarify investigative responsibilities, strengthen the security of complaint logs and other IAU records, improve the policies and procedures, remove a potential deterrent to filing complaints, and enhance the clarity of the information presented in the IAU annual statistical report.

What we recommended

We recommended the IAU revise specific portions of TPD General Orders 20 and 29, the IAU standard operating procedures (SOP), TPD website, *The Tallahassee Police Department's Guide to Citizen Complaints and Compliments* informational brochure, paper and electronic complaint forms, and the Office of Professional Standards (OPS) *Statistical Analysis Report*.

Revising these materials will:

- Better align how TPD measures investigation and notification time frames with State law (Observation 1);
- Clarify and expand guidance provided in IAU policies and procedures related to the types of investigative activities a police supervisor may perform for complaints involving different types of incidents; conflicts of interest; and supervisor discretion to document minor policy violations (Observations 2 and 4);
- Improve the security of complaint logs and other IAU records (Observation 3);
- Improve the consistency and accuracy of the legal references used on complaint forms (Observation 5); and
- Enhance the clarity and usefulness of the OPS *Statistical Analysis Report* (Observation 6).

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I. Introduction

This report provides an objective assessment of TPD's Internal Affairs complaint handling framework, including how complaints are received, investigated, and resolved.

According to the Tallahassee Police Department (TPD), “a proper relationship between TPD and the citizens of Tallahassee, fostered by confidence and trust, is essential for the effective delivery of law enforcement services.” The purpose of the Internal Affairs Unit (IAU) is to conduct compliance reviews and maintain records of high-liability police actions, coordinate and assess secondary employment opportunities, and process, investigate, and maintain managerial oversight of citizen complaints to ensure TPD personnel comply with professional standards.

We performed this audit to determine if the processes TPD used to receive, investigate, and make complaint determinations complied with State law, accreditation standards, and TPD policies and procedures, and if there were any 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 if they accurately reflected processes, were consistent, and promoted transparency.

The report provides an objective assessment of TPD's Internal Affairs complaint-handling framework, including how complaints are received, investigated, and resolved. It highlights areas where processes generally comply with State law, accreditation standards, and TPD directives, while also identifying areas where improvements that would reduce the risk of noncompliance, clarify investigative responsibilities, strengthen the security of complaint logs and other records, and enhance the clarity of the annual statistical analysis report. By doing so, this audit is intended to provide both City leadership and the public with assurance that TPD's Internal Affairs processes can be relied upon to address complaints in a manner consistent with established requirements and professional standards.

II. Background

The TPD Internal Affairs Unit (IAU) is a key accountability function that supports public trust by providing a formal process for receiving, investigating/reviewing, and making determinations regarding citizen complaints and other allegations of misconduct. Consistent, impartial complaint handling helps ensure issues are addressed appropriately, employees are treated fairly, and the Department's professional standards are maintained—an outcome that is central to TPD's stated emphasis on confidence and trust as essential to effective law enforcement services. This background section provides information necessary to understand the laws, professional law enforcement standards, and policies and procedures that govern and guide the operations of the IAU. That information will help users of this report better understand the basis for the observations and recommendations contained herein.

State laws

Section 112.533, Florida Statutes (F.S.), requires every law enforcement agency to establish and put into operation a system for the receipt, investigation, and disposition of complaints received by such agency from any person.

Section 112.532, F.S., provides law enforcement officers certain rights and privileges while they are under investigation and subject to interrogation by members of their agency for any reason that could lead to disciplinary action, suspension, demotion, or dismissal. Except for limited circumstances, no disciplinary action may be taken unless the investigation is completed and written notice of the proposed discipline is provided to the officer within 180 days of the agency receiving the allegation.

Accreditation Standards

As of July 2025, the Tallahassee Police Department (TPD) was accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) and the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) and, therefore, required to follow the standards set by each accreditation body. The CALEA and the CFA have several standards that relate to the handling of complaints and allegations of misconduct by the agency or its employees. For example, CALEA Standard 26.2.1 requires a written directive (departmental policy) that all complaints against the agency or its employees be investigated, including anonymous complaints, and CFA Standard 20.01M requires a written directive that establishes procedures for processing all complaints against the agency or its members.

Florida law, accreditation standards, and TPD policy establish a structured, accessible, and impartial system for receiving, investigating, and resolving complaints.

TPD Internal Affairs Unit

The TPD Internal Affairs Unit (IAU) consists of the IAU Commander and two detectives and is responsible for several compliance related activities. One such activity is processing, investigating, and maintaining managerial oversight of citizen complaints (including any subsequent investigations) to ensure TPD personnel comply with professional standards. The IAU is overseen by the Assistant Chief of Police, who is responsible for directing the investigative, monitoring, and oversight functions of the IAU.

IAU Policies and Procedures

TPD General Order (GO) 29, *The Internal Affairs Unit and Administrative Investigations*, states that TPD is required to accept and impartially investigate all complaints against its members to determine the validity of the allegations and to ensure the integrity of the organization.

GO 29 assigns the IAU responsibility for conducting and/or having administrative control over all internal investigations and contact reports, and for being the central repository for all such complaint information. An internal investigation is a comprehensive investigation into an allegation of member misconduct of a more serious nature. A contact report is an investigation of an allegation of a less serious nature that can be addressed by either a police supervisor or the IAU, but still requires the complaint, the investigative steps taken, and resolution to be documented.

Per TPD, the IAU is committed to providing citizens with a fair and effective avenue to seek resolution of complaints against TPD employees and to protecting employees from false allegations of misconduct. TPD strongly encourages citizens to report legitimate complaints but also expects citizens to not file frivolous or false complaints against members who have properly performed their duties.

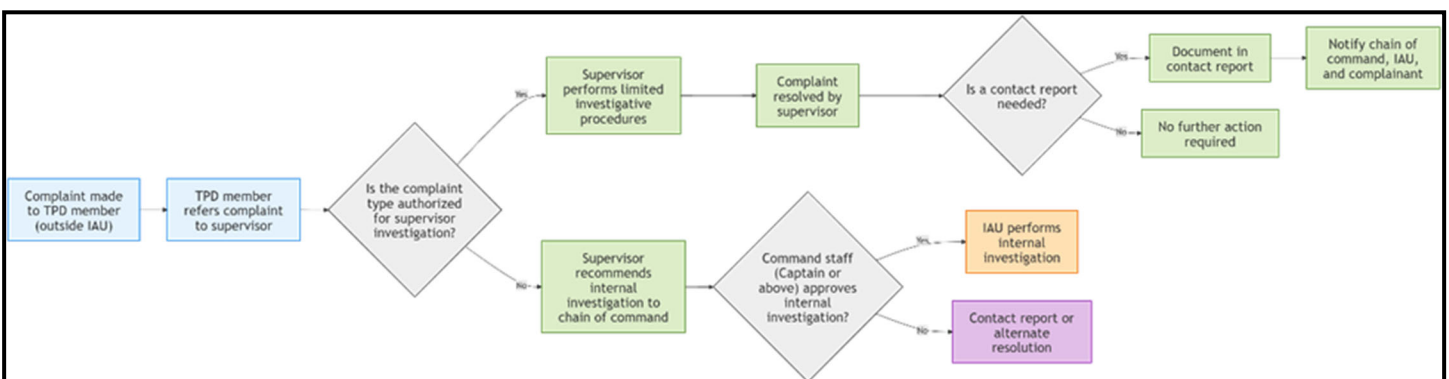
In addition to GO 29, the IAU is also governed by four standard operating procedures that cover topics such as unit and member responsibilities, complaint processing, and investigative procedures.

When a person has a complaint against a TPD member and/or TPD, they may submit their complaint to any TPD member or to the IAU using any method that communicates their complaint (e.g., traditional mail, e-mail, phone, in-person, etc.). To facilitate the filing of complaints, the IAU provides the TPD mailing address, an e-mail address, a phone number, and a link to an online complaint form.

When complaints are made to a TPD member outside of the IAU, the TPD member is to refer the complaint to their supervisor, who is to perform an initial assessment to determine if the complaint is of a type authorized to be investigated at the supervisory level or if the complaint is of a type that must be investigated by the IAU. The types of complaints a supervisor is authorized to investigate and the IAU shall investigate are outlined in IAU policies and procedures and are generally based on the significance of the policy alleged to have been violated. For example, supervisors are allowed to address complaints alleging rudeness, documentation errors, or traffic violations by a TPD member while the IAU must address complaints involving issues such as excessive use of force, commission of a crime, or abuse of position. If a supervisor determines they are authorized to investigate a complaint, the supervisor is to perform limited investigative procedures to determine the validity of the complaint, address the complaint, and determine if the complaint and how it was addressed should be documented in a contact report. If a contact report is used to document the complaint, the investigative actions taken, and the complaint resolution, the supervisor is also responsible for notifying the member's chain of command, the IAU, and the complainant of the resolution.

If the complaint is not of a type a supervisor is authorized to address, the supervisor is to recommend to their chain of command that an internal investigation be performed. Once the recommendation goes up the chain of command, TPD members at the command staff level (Captain rank and above) may approve for an internal investigation to be conducted by the IAU.

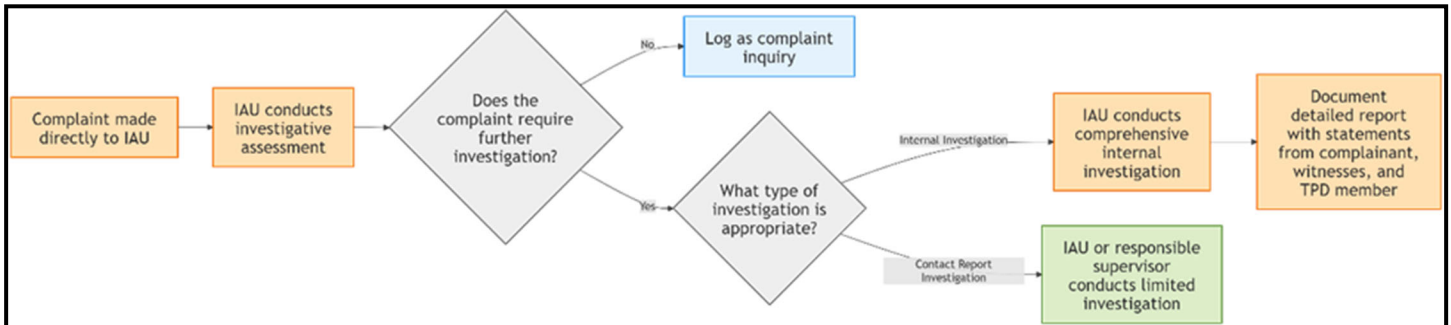
Figure 1: Complaints Received By Other Than IAU



Source: OIG

When a complaint is made directly to the IAU, it goes through an initial “investigative assessment” where it is determined if the complaint needs to be further investigated. If it is determined the complaint does not need to be further investigated, it is logged as a “complaint inquiry.” If the complaint does need to be further investigated, depending on the allegation, it is either: 1) addressed as a contact report investigation by the IAU, 2) referred to the responsible supervisor for a contact report investigation, or 3) forwarded to the Assistant Chief with a recommendation to approve the IAU to conduct an internal investigation.

Figure 2: Complaints Made To The IAU



Source: OIG

When the IAU performs an internal investigation, they reach one of the following five conclusions for each allegation in the complaint:

- Exonerated – The alleged incident occurred, but did not violate policy, procedure, or other relevant criteria.
- Not Sustained - There is insufficient evidence to prove or disprove the allegation.
- Sustained – There was sufficient evidence the alleged incident occurred and violated policy, procedure, or other relevant criteria.
- Unfounded – The allegation was false or not factual.
- Withdrawn - If prior to interviewing the subject member, it was established the member was not involved in the specific allegation or the complainant wishes to change the method of addressing the complaint from formal (internal investigation) to informal (contact report).

Regardless of whether a complaint was addressed as a contact report or internal investigation, if the facts show there was employee misconduct, the employee’s chain of command is responsible for issuing corrective actions.

III. Objectives, Scope, and Methodology

The objective of the audit was to evaluate the processes and procedures TPD used to accept, investigate, and dispose of allegations against department employees to determine if complaints were properly processed by the IAU.

During the period June 2022 through May 2024, the IAU closed 415 complaint inquiries, 36 contact reports, and 14 internal investigations.

To accomplish the audit objective identified above, we:

- Developed an understanding of applicable laws, accreditation standards, and collective bargaining agreements, including:
 - Chapter 112, Part VI, F.S., *Law Enforcement and Correctional Officers*
 - Chapter 26, *Disciplinary Procedures and Internal Investigations*, of CALEA Standards
 - Chapter 20, *Misconduct Complaint Processing*, of CFA Standards
 - *Agreement between the City of Tallahassee and Big Bend Chapter Florida Police Benevolent Association – Officers and Investigators Bargaining Unit and Sergeants and Lieutenants Bargaining Unit*
- Conducted interviews with the IAU Commander and the two IAU Detectives to further understand how:
 - Complaints are submitted by the public and received, logged, investigated, and resolved by the IAU
 - IAU records, including complaint logs, are secured
- Developed an understanding of and evaluated:
 - GO 29, *The Internal Affairs Unit and Administrative Investigations*
 - TPD Standard Operating Procedures IAU-1, IAU-2, IAU-3, and IAU-4
 - The process for filing complaints electronically through TPD website and manually through the duty desk
 - The process for securing complaint logs
 - The qualifications of the IAU members
 - Information conveyed to the public through TPD website, *The Tallahassee Police Department's Guide to Citizen Complaints and Compliments* informational brochure, and the Office of Professional Standards *Statistical Analysis Report*
- Reviewed the complaint handling process from complaint receipt to complaint resolution for three complaints that were resolved using the three methods the IAU uses to resolve complaints (complaint inquiry, contact report, and internal investigation)

Standards

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 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 objectives.

Authority and Role

The authority to perform this audit is established in the City of Tallahassee Charter, which provides the OIG with the power and duty to review programs of City government in order to identify any inefficiencies, waste, and potential for misconduct, and to promote economy, efficiency, effectiveness, and integrity in the administration of City programs and operations. The role of the OIG is to review City operations and make recommendations for improvement.

City management is responsible for establishing and maintaining processes to ensure that City programs operate economically, efficiently, effectively, and with integrity.

IV. Observations

Audit observations present the results of comparing conditions observed during the audit against established criteria such as laws, regulations, policies, or best practices. Each observation typically includes the criteria used for assessment, the condition observed, the cause of the condition, and the effect or potential effect on operations. Observations are not limited to identifying deficiencies; they can also demonstrate when processes and controls are functioning as intended. In both cases, the purpose of reporting observations is to provide management with clear, evidence-based information to support accountability and improvement.

Observation 1: The investigative time frame provided for in policy increases the risk TPD may have to forgo issuing discipline when warranted.

The TPD IAU investigative time frame differs from that provided for in Section 112, F.S.

Section 112.532, Florida Statutes (F.S.), provides that, with limited exceptions, disciplinary actions such as suspension, demotion, or dismissal may not be undertaken by an agency against a law enforcement officer for any act, omission, or other allegation or complaint of misconduct if the investigation of the allegation or complaint is not completed within 180 days after the date the agency receives notice of the allegation or complaint by a person authorized by the agency to initiate an investigation of the misconduct. Additionally, if after the investigation the agency determines that disciplinary action is appropriate, notice of the proposed discipline must be given to the law enforcement officer within 180 days after the date the agency received notice of the alleged misconduct.

General Orders (GOs) 29 and 20, respectively, provide time frames for which internal investigations (II) must be completed and proposed corrective actions, if necessary, discussed with law enforcement officers who are the subjects of investigations (subject officers). These time frames, however, do not account for several activities that are part of the TPD complaint/investigation/discipline process and are not consistent in several respects with the time frame provided in State law. For example, what constitutes the start of the time frame, how time is measured (calendar versus business and working days), and what constitutes the completion of an investigation.

Figure 3: TPD Policy Provisions Increase the Risk Discipline May Not Be Issued When Warranted

Timeline Phase	State Requirement (Section 112.532, F.S.)	TPD Policy Process (General Orders 20 & 29)	Unaccounted Intervals & Compliance Risks (Activities Not Tracked in Policy)
Timeline Initiation	Agency Receipt: The statutory 180-day period begins on the date the agency receives the complaint by a person authorized by the agency to initiate an investigation of the misconduct.	Subject Notification: The internal policy timeline begins when the subject officer is formally notified of the investigation, not when the complaint is received.	Unaccounted Interval: The period between the agency receiving the complaint and the officer being notified is not tracked. Risk: The statutory clock runs during intake and processing, while TPD's internal tracking has not yet begun.
Time Measurement	Calendar Days: Measurement is continuous, implicitly including all weekends and holidays.	Business/Working Days: Policy timelines only account for business and working days.	Unaccounted Interval: Weekends and observed holidays may not be tracked in policy calculations. Risk: TPD's allowance of 120 combined business/working days converts to approximately 168 calendar days. This leaves a buffer of less than 12 days to accommodate all untracked intervals (intake, reviews, routing) before surpassing the 180-day statutory limit.
Administrative Review	Included: All internal reviews and routing must occur within the single 180-day statutory window.	Excluded: Review and approval by the IAU Commander and the Assistant Chief are not included in policy timelines. Although not in policy, the TPD legal advisor and Chief of Police also review and approve the investigation report, and those reviews are also not included in policy timelines.	Unaccounted Interval: The specific period between the IAU Detective signing the report and the final "decision to impose corrective action." Risk: TPD stops the 90-day clock when the IAU Detective signs the report but does not start the 30-day discipline clock until the final disposition is made, leaving an undefined gap for IAU Commander and Command Staff review.
Completion Standard	Notification of Discipline: The officer must receive the proposal of the specific action sought within 180 days.	DAR Discussion: The Disciplinary Action Report (DAR) is discussed with the subject officer within 30 working days of the decision to impose corrective action.	Compliance Alignment Risk: While the final event (DAR discussion) aligns with the statute, TPD tracks it as a separate 30-day window. Risk: By treating the investigation (90 business days) and notification (30 working days) as separate segments, the agency does not track the cumulative elapsed time against the 180-day statutory limit.

Source: City records

While this does not necessarily indicate investigations and the related notifications of discipline are not being made in the time frames provided by State law, by not tracking the amount of time it takes to complete investigations and make notifications using the same criteria provided in State law, there is an increased risk investigations and the related notifications may not be completed in the time limit imposed by State law, which could prevent TPD from issuing discipline in response to allegations found to be sustained.

We asked the IAU about the differences in the time frames between the process provided for in TPD general orders and that in Florida Statute, and were told that, internally, the IAU uses a shorter time frame (45 days) to finish their investigative process and reach a conclusion on the allegation(s) than provided in State law or TPD general orders, and most investigations are completed in that time frame, but they have up to 90 days to complete investigations. As discussed above, determining proposed corrective actions in response to allegations found to be sustained is handled through a separate process outside of the IAU. We then asked why GO 29 uses business days rather than calendar days, like the State law, and were told that business days are used since interviews should take place when law enforcement officers are working, and they generally work four 10-hour shifts in a week.

For better comparability with the investigation and notification time frame provided by State law, **we recommend** TPD revise General Orders 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.

Observation 2: TPD GO 29 should better describe the circumstances under which the IAU may review, rather than investigate, certain types of complaints.

The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) and the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) accreditation bodies require a written directive (e.g., general orders and standard operating procedures) that specifies the types of complaints to be investigated by line supervisors and the types of complaints that require investigation by the internal affairs function. In addition to specifying the types of complaints that require investigation by the internal affairs function, the CFA also requires the written directive to include the types of complaints that are to be reviewed by the internal affairs function.

To comply with the CALEA and CFA requirements, GO 29 provides a list that includes the types of complaints which shall be investigated by the IAU. One of the types of complaints listed is “excessive use of force.” GO 29 also provides a list that includes the types of complaints which may be investigated by a supervisor. That list includes complaints such as rudeness, tardiness, and procedural/work performance deficiencies.

As part of our audit procedures, we reviewed a complaint, listed as an “Excessive Force” type of complaint in the IAU complaint log, where a citizen alleged a TPD officer used excessive force during the arrest of another individual. Although the complaint type was listed in GO 29 as being of a type required to be investigated by the IAU, the responsible police sergeant performed all the investigative activities documented in the contact report. Based on the contact report, the investigative information was obtained from interviews with two of the involved officers, review of the officers’ body-worn cameras, two interviews with the complainant, and an interview with a uniformed security guard, who witnessed the incident. Once completed, the contact report was then sent to the lieutenant in the chain of command for review. The lieutenant commented that they reviewed the contact report and per the sergeant’s investigation, there were no policy violations. From there, the contact report was sent to an IAU detective, who reviewed the report for policy compliance and completeness.

When asked why a police supervisor performed the investigation rather than the IAU, the IAU Commander clarified that police supervisors may perform what would be considered “fact-finding” for any type of complaint. This would include questioning the involved officers, complainants, and witnesses to determine the facts, but not performing an interview of the officers for things like explanations for their actions. The IAU Commander’s response aligned with some of the responsibilities assigned to supervisors in another general order (GO 60) when responding to response to resistance encounters where there is a complaint of a non-serious injury and when reviewing response to resistance encounters. GO 60 also provides that the responsibilities assigned to supervisors when responding to response to resistance encounters where there is a complaint of a non-serious injury are considered part of a “basic fact-finding investigation.”

In practice police supervisors are allowed to perform “fact-finding” investigative activities for complaints of any type and the IAU may review and rely on the police supervisor’s investigative activities to determine the validity of a complaint; this is not described in GO 29. Absent language explicitly authorizing this practice, complainants and other GO 29 users might incorrectly believe the IAU is required to conduct an investigation for certain types of complaints without exception. Additionally, the distinction required by the CFA between the types of complaints to be investigated by line supervisors, the types of complaints to be reviewed by the internal affairs function, and the types of complaints that require investigating by the internal affairs function is not clearly addressed by GO 29.

If management believes the practice of allowing police supervisors to perform “fact-finding” investigative activities for complaints of any type is appropriate, **we recommend** GO 29 be updated 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 that is currently required to be investigated by the IAU, GO 29 should be updated to reflect the permissibility of the practice.

Clarifying certain aspects of GO 29 to reflect current practices would improve clarity with regard to complaint investigations.

Observation 3: Policies and practices related to IT access to IAU records should be improved.

CALEA Standard 26.2.2 provides for a written directive requiring “the agency to maintain a record of all complaints against the agency or employees and to protect the confidentiality and security of these records by maintaining them in a secure area.” CFA Standard 20.01M requires a written directive that “establishes procedures for processing all complaints against an agency or its members,” which must include, among other things, “secure storage of internal affairs records.”

GO 29 assigns the IAU responsibility for conducting and/or having administrative control over all internal investigations, special investigations, and contact reports and for being the central repository for all such complaint information. GO 29 also assigns the IAU responsibility for securely maintaining records (either paper or electronic) associated with internal investigations, special investigations, contact reports, response to resistance incidents, and vehicle pursuit incidents.

IAU Standard Operating Procedure (SOP) IAU-1 provides that the IAU Commander is the designated custodian of IAU files and records. Other than the provision in GO 29 described above, we did not identify any IAU policies and/or procedures addressing the electronic security of the IAU complaint log.

As required by accreditation standards, the IAU keeps a log of all complaints made against TPD and its members. The log is currently maintained in a Microsoft Excel workbook. To develop an understanding of how the complaint log was secured from inappropriate alteration and/or viewing, we interviewed the IAU Commander.

As part of our interview, we asked who was authorized to edit and/or view the complaint log and were told that the only people authorized to edit and/or view the complaint log were the IAU Commander and the two IAU Detectives. We then asked if there were any electronic controls to prevent unauthorized alteration and/or viewing of the complaint log. The IAU Commander responded that the complaint log is stored in a folder on the IAU server, and access to the folder is controlled by the City’s Technology and Innovation (T&I) department. We then inquired as to whether the IAU maintained a history of the changes made to the complaint log and who made them. We were told that, other than the Microsoft Excel document properties, an audit trail or activity log was not maintained.

To determine who had access to the “Internal Affairs” folder, where the complaint log was maintained, and when the last time access to the folder was reviewed, in May 2025, we inquired with the Deputy Director of T&I. In response to our inquiry, the Deputy Director of T&I provided a list of all the user accounts with access to the folder and told us the last time access to the folder was reviewed was in May 2023.

Upon review of the list of user accounts with access to the folder, we found it included the three IAU users we expected (the IAU Commander and the two IAU Detectives) and the IAU Administrative Aide, which we did not expect, but was reasonable. The list, however, also included 36 other user accounts, including 10 user accounts that appeared to be administrative in nature (e.g., “service account”) rather than associated with an individual.

Strengthening access controls, audit trails, and periodic reviews for the IAU complaint log and other reports would enhance data security.

Due to the number of user accounts with access to the “Internal Affairs” folder and the length of time since access to the folder was reviewed, we followed up with the Deputy Director of T&I and asked who was responsible for ensuring access reviews take place periodically. The Deputy Director of T&I told us that it was the responsibility of the information owner (i.e., the IAU).

Based on the number of non-IAU members who have access to the IAU complaint log and a review of the appropriateness of user access not having been performed between May 2023, and at least May 2025, when we inquired, there is an increased risk the IAU complaint log is not adequately secured from unauthorized alteration and/or viewing. Additionally, the risk is further increased by the lack of an activity log, audit trail, or IAU policies and procedures addressing the electronic security of the complaint log.

We recommend the IAU update their 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.¹ 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, we recommend, for users whose role is not readily known to the IAU (e.g., T&I users), the IAU request the department responsible for granting the users access justify the access given. For the complaint log and other sensitive IAU files, the IAU should consider using Microsoft or Adobe’s encryption capabilities, which require the use of a password to view or modify encrypted documents.

Observation 4: IAU policies and procedures related to conflict of interest and supervisor discretion should be improved.

The IAU is primarily governed by GO 29 and four standard operating procedures. During our review of these policies and procedures, we identified the following areas that should be improved.

Conflicts of Interest

As of 2024, the Tallahassee Police Department had 406 law enforcement officers.² Due to TPD being a relatively small department and IAU members being selected from within, there is a greater risk IAU members may know the law enforcement officers who are the subject of an allegation or complaint of misconduct. We reviewed the IAU policies and procedures to determine if they address situations in which an IAU member knows the subject officer(s) of an investigation. We found that this was only addressed in one section of GO 29, which provides that IAU members shall investigate and process complaints against law enforcement officers impartially, without bias or prejudice, and shall promptly notify the IAU Commander of any real or perceived conflicts of interest in an assigned investigation or contact report.

¹Based on Administrative Policy and Procedure No. 809, Section 11.

²Per the *Criminal Justice Agency Profile Report* produced by the Florida Department of Law Enforcement.

As part of an interview with the IAU, we asked how familiar the IAU team members are with the officers from other units. In response, we were told that since it's a small department, IAU team members may know the officers involved in an incident. We then asked what controls are in place to help ensure IAU members are independent of officers from other units and objective when investigating cases that may involve people they know. We were told that IAU members are expected to be professional and objective.

Although the IAU may take actions in response to reported conflicts of interest, by not having policies and procedures that provide guidance as to the actions that should be taken in response to reported conflicts of interest, whether real or perceived, there is an increased risk conflicts of interest will not be handled consistently and may result in the integrity of the related investigation being questioned.

Supervisor Discretion to Document Policy Violations

GO 29 defines "Contact Report" as "the process of complaint inquiry into a specific policy violation allegation resolved by a supervisor or the Internal Affairs Unit and requiring documentation." Section V of General Order 29 provides that "supervisors shall respond to all bona fide³ complaints involving a specific policy violation allegation by addressing the complaint as a contact report or recommending it be addressed as an internal investigation." GO 29 then provides documentation requirements for bona fide complaints involving a specific policy violation allegation that are handled as a contact report and for those handled as a recommendation for an internal investigation.

When the IAU was asked if there were any concerns that supervisors may not categorize complaints involving specific policy violation allegations as contact reports and address them without logging them, we were told that supervisors can address complaints involving minor policy violations and have discretion as to whether it is documented.

As Section V of GO 29 does not allow supervisor discretion as to whether bona fide complaints involving a specific policy violation allegation should be documented, the practice of allowing supervisor discretion regarding the documentation of minor policy violations is not consistent with GO 29. We asked the IAU about the apparent inconsistency between the practice of allowing supervisor discretion regarding the documentation of minor policy violations and the policy in GO 29, and were told that there should probably be something in Section V of GO 29 that addresses the discretion given to supervisors to decide whether a complaint involving a specific policy violation allegation, whether bona fide or not, should be documented.

Revising GO 29 to clearly address conflict of interest procedures and supervisor documentation discretion would promote greater confidence in IAU investigations.

³The Merriam-Webster dictionary defines "bona fide" as being authentic, true, or real.

Absent policies and procedures describing the actions to be taken in response to a reported conflict of interest or the discretion supervisors are provided, there is an increased risk actions taken in response to reported conflicts of interest and supervisor discretion will not be consistently applied.

We recommend revising 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.

Observation 5: The State laws referenced on complaint forms had limited applicability and were not used consistently.

TPD *Guide to Citizen Complaints and Compliments* informational brochure states that “The Tallahassee Police Department strongly encourages citizens to report legitimate complaints but also expects citizens will not file frivolous or false complaints against members who have properly performed their duties. State law forbids the intentional filing of a false police report.”

The *Citizen Complaint Form*, given to people to file a complaint, includes the statement, “I declare this to be a true and correct report and the information therein to be a fact. I further understand that I may be criminally charged for filing a false report, under F.S. 817.49 or F.S. 316.067,” and provides a signature line. Upon review of the referenced laws, the applicability of Section 316.067, F.S., appeared limited as that law makes it a crime to give false information in a report required by the State Uniform Traffic Control law (e.g., traffic crash reports). Additionally, the statement on the *Citizen Complaint Form*, which is not included on the online complaint form or made over the phone, could potentially deter complainants unfamiliar with the referenced laws from filing valid complaints.

We **recommend** TPD 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.

Reviewing and refining the warning language on citizen complaint forms would enhance legal accuracy and continued encouragement of valid complaints.

Observation 6: Certain terms used in the *Statistical Analysis Report* may be misinterpreted by report users.

As a CALEA-accredited law enforcement agency, TPD is required by CALEA Standard 26.2.5 to compile annual statistical summaries of complaints and internal affairs investigations, which are to be made available to the public and agency employees. To meet this requirement, the IAU produces the *Statistical Analysis Report*, which is made available to the public and agency employees by request.

When a citizen submits a complaint alleging serious misconduct by a TPD officer (e.g., excessive use of force), the complaint is forwarded to more senior leadership by a police supervisor (e.g. Patrol Sergeant) or the IAU Commander for review and a decision by a command staff member (Captain rank and above) as to whether an internal investigation (II) is appropriate. If it is determined an II is appropriate, the command staff member authorizes for an internal investigation to be initiated and “submits the complaint” to the IAU for investigation.

Complainant

Chapter 112, Part VI, F.S., CALEA Standards, and GO 29 use the term “complainant” in several areas, and all use it to refer to the person who initially filed a complaint against a law enforcement officer. For example, CALEA Standard 26.3.4 requires the law enforcement agency to have a written directive regarding complainant notification, that includes verification that the complaint has been received. The commentary for the Standard states that “[t]he verification, usually in the form of a receipt, furnished to persons initiating complaints alleging misconduct on the part of the agency or an agency employee may contain a description of the investigative process.”

Within the *Statistical Analysis Report* for the 2023 calendar year, a table (Complaint Data) was provided that included, for the IIs initiated in the report year, certain information such as the complainants’ race and sex. For all nine of the IIs initiated that year and included in the table, TPD command staff members were listed as the complainants, and accordingly, their personal demographics provided.

To determine if there were any complaints from a citizen that resulted in an internal investigation for the year, we asked TPD management how many of the nine internal investigations initiated in 2023 were based on a complaint originally made by a citizen. In response, we were told that four (44%) were based on a complaint originally made by a citizen.

We asked the IAU why, for purposes of the *Statistical Analysis Report*, the term “complainant” is used to refer to the command staff member who authorized the internal investigation rather than the original complainant as is used in State law, the CALEA Standards, and TPD policy. In response, we were told that the command staff member who approved the investigation is listed as the complainant as that is who sent the complaint to the IAU for investigation. If a complaint originated from a citizen, the citizen’s name (if known) is in the body of the investigation report.

Clarifying complaint definitions in TPD’s Statistical Analysis Report would enhance accuracy, transparency, and alignment with legal and accreditation standards.

By not including the race and sex of citizens who file complaints but, rather, those of TPD command staff members who approve internal investigations, an assessment of the demographics of the citizens who file complaints cannot be made, and any related trends identified.

Internally Initiated Complaints

According to the *Statistical Analysis Report* for the 2023 calendar year, all the IIs (100%) were internally initiated from within the department, with an employee being the named complainant. The *Statistical Analysis Report* defined an “internally initiated complaint” as complaints from either command staff members regarding allegations of misconduct brought to their attention or a member bringing forth a complaint against a fellow member. The *Statistical Analysis Report* then went on to state, “The high percentage of internally initiated investigations continues to reflect the fact TPD is committed to maintaining high professional standards, willing, and able to police itself to ensure member accountability and does not require a citizen to file a formal complaint to investigate allegations of misconduct brought to its attention.”

As the definition of “internally initiated complaints” includes complaints that were originally filed by citizens and brought to the attention of command staff members for approval to initiate an internal investigation, the phrase “internally initiated complaints” and the language in the *Statistical Analysis Report* referencing them are potentially misleading as it suggests that all the complaints that resulted in internal investigations originated from within TPD.

As mentioned previously, four of the nine internal investigations initiated in 2023 were based on complaints originally made by citizens (44%).

We **recommend**, 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, 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 represents 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.

V. Conclusion

Based on our audit, the Internal Affairs Unit (IAU) processes generally comply with State law and applicable accreditation standards, and the procedures used to receive, investigate, and resolve complaints can be relied upon. However, improvements could be made to reduce the risk of noncompliance, clarify investigative responsibilities, strengthen the security of complaint logs and other IAU records, improve the policies and procedures, reduce potential deterrents to filing complaints, and enhance the clarity of the information presented in the IAU annual statistical report.

VI. Appointed Official Response

City Manager:

We appreciate the work of the Office of the Inspector General (OIG) in conducting this audit of the Tallahassee Police Department's Internal Affairs. TPD staff continue to evaluate and implement improvements based on best practices. I would like to thank the staff of the OIG for their professional review and ongoing efforts to strengthen our City controls and processes.

VII. Management Action Plan

OIG Recommendation	Management Action Plan Step	Responsible Party	Completion Date
<p>Observation 1: The investigative time frame provided for in policy increases the risk TPD may have to forgo issuing discipline when warranted.</p> <p>Recommendation: For better comparability with the investigation and notification time frame provided by State law, we recommend TPD revise General Orders 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.</p>	<p>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.</p> <p>Specifically:</p> <ul style="list-style-type: none"> • 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. 	Sgt. Ryan	March 31, 2026
<p>Observation 2: TPD GO 29 should better describe the circumstances under which the IAU may review, rather than investigate, certain types of complaints.</p> <p>Recommendation: If management believes the practice of allowing police supervisors to perform “fact-finding” investigative activities for complaints of any type is appropriate, we recommend GO 29 be updated 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 that is currently required to be investigated by the IAU, GO 29 should be updated to reflect the permissibility of the practice.</p>	<p>General Order 29 will be revised to clarify which types of complaints:</p> <ul style="list-style-type: none"> • 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. 	Sgt. Ryan	March 31, 2026

OIG Recommendation	Management Action Plan Step	Responsible Party	Completion Date
<p>Observation 3: Policies and practices related to IT access to IAU records should be improved.</p> <p>Recommendation: The IAU update their 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, we recommend, for users whose role is not readily known to the IAU (e.g., T&I users), the IAU request the department responsible for granting the users access justify the access given. For the complaint log and other sensitive IAU files, the IAU should consider using Microsoft or Adobe’s encryption capabilities, which require the use of a password to view or modify encrypted documents.</p>	<p>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.</p>	Sgt. Ryan	March 31, 2026
<p>Observation 4: IAU policies and procedures related to conflict of interest and supervisor discretion should be improved.</p> <p>Recommendation: Revising GO 29 to:</p> <p>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.</p> <p>4.2 Reflect the discretion police supervisors have to document complaints involving minor policy</p>	<p>General Order 29 will be revised to:</p> <ul style="list-style-type: none"> • 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. 	Sgt. Ryan	March 31, 2026

OIG Recommendation	Management Action Plan Step	Responsible Party	Completion Date
<p>Observation 5: The State laws referenced on complaint forms had limited applicability and were not used consistently.</p> <p>Recommendation: TPD 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 <i>Citizen Complaint Form</i>. If TPD determines the statement to be beneficial, TPD should also consider:</p> <p>5.1 Consulting with the TPD legal advisor regarding the most appropriate legal references to use on complaint forms.</p> <p>5.2 Adding a similar statement to their online complaint form so that it is consistent with the paper form.</p>	<p>Based on consultation with the TPD legal advisor, the following will be added to the bottom of the complaint form:</p> <p>“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.”</p> <p>To ensure consistency, we will also add a similar statement to the online complaint form.</p>	Sgt. Ryan	March 31, 2026
<p>Observation 6: Certain terms used in the Statistical Analysis Report may be misinterpreted by report users.</p> <p>Recommendation: For purposes of the <i>Statistical Analysis Report</i> and other areas where it may be used, TPD revise their definition of “complainants” and “internally initiated complaints.”</p> <p>6.1 For consistency with State law, CALEA Standards, and IAU policies and procedures, the term “complainant” should be revised to refer to the person who originally submitted the complaint.</p> <p>6.2 The term “internally initiated complaints” should be revised to only refer to complaints that originated from a TPD staff member.</p> <p>Clarifying these definitions would ensure that complaint data accurately represents 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.</p>	<p>The <i>Statistical Analysis Report</i> will be revised to:</p> <ul style="list-style-type: none"> • 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. 	Sgt. Ryan	March 31, 2026

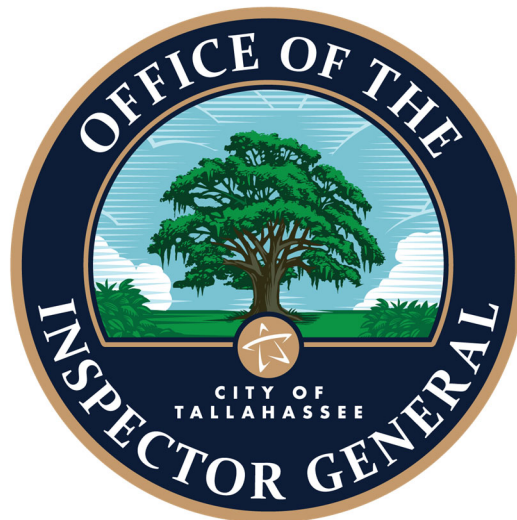
VIII. Acknowledgements

We sincerely appreciate the Tallahassee Police Department, particularly the Internal Affairs Unit, for their prompt responses to our inquiries and timely provision of requested documentation. Their cooperation and professionalism significantly contributed to the efficiency and effectiveness of the audit process.

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