



Audit of Cybersecurity (PUBLIC)

Report #AR-2404
April 30, 2024

Why We Did This Audit

Cybersecurity is a risk area that all governments must address. Like other governmental entities, the City of Tallahassee has not been immune to cybersecurity incidents. The objective of this audit was to evaluate the effectiveness of the City of Tallahassee's cybersecurity governance program. The audit's methodology included reviewing relevant laws and best practices, conducting audit inquiries, and assessing City documentation.

What We Determined

Due to the subject of this audit, certain aspects of the audit report are exempt from disclosure pursuant to Florida Statute 119. We concluded that, overall, the City of Tallahassee has established elements of a strong cybersecurity governance program. However, during the audit, we identified opportunities for enhancement. Addressing these areas will provide a clear route for advancements in cybersecurity governance. Accordingly, we have made recommendations to management in a separate confidential report regarding cybersecurity.

Appointed Official's Response

City Manager:

Management appreciates this effort and due diligence of the City Auditor, and the affirmation of established elements of a strong City cybersecurity governance program. Management would like to also acknowledge the tireless efforts of staff who have ensured layers of operational redundancy and controls that have protected City data, recovered funds, and mitigated the impacts of Cybersecurity incidents. Management is pleased to share that the Cybersecurity Act has been reviewed and staff is incorporating the National Institute of Standards and Technology (NIST) cybersecurity framework into the City's policies. Additionally, multiple ongoing efforts are currently underway regarding the City's cybersecurity framework which align with the Audit recommendations. Managing the risk and potential cybersecurity impacts of the City's operations is a continual process that will continue to require constant evaluation and agility on the part of the organization. I look forward to working with the Office of the Inspector General to ensure the City continues to make progress on the steps identified here, and future efforts to strengthen our City's operations.



Acknowledgements

We appreciate the cooperation and assistance provided by management and staff during this audit.

Project Team

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

Engagement reviewed by: Jane Sukuro, CPA, CIA, CIG - Deputy Inspector General

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 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.

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