



# Florida Department of TRANSPORTATION

Office of Inspector General  
Kristofer B. Sullivan, Inspector General

DocuSigned by:

*Kristofer B. Sullivan*

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Audit Report No. 201-002  
Ocala/Marion Transportation Planning Organization

June 2, 2021

## What We Did

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The Florida Department of Transportation's (Department) Office of Inspector General (OIG) conducted an audit of the Ocala/Marion Transportation Planning Organization (TPO), a District Five subrecipient of the Department, to evaluate the governance structure and associated fiscal financial management processes. This audit was conducted as a result of our annual risk assessment and work plan. The scope of this audit was from January 1, 2019 through December 31, 2019.

## What We Found

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**We determined** that while Ocala/Marion TPO is generally implementing Department financial management requirements, we found minor issues related to the TPO's invoice packages, caused by guidance provided by the District. **We also determined** that TPO Board governance is in accordance with Section 112.061, Florida Statutes, Ocala/Marion TPO Travel Policy, TPO Staff Services Agreement, TPO Bylaws, and the Department's Metropolitan Planning Organization Program Management Handbook. **We also determined** that previous issues regarding TPO Board governance brought to our attention by the District have been resolved.

## What We Recommend

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We recommend that the Office of Policy Planning (OPP) Metropolitan Planning Administrator ensure the District Five Liaison provide proper guidance concerning invoice packages. In particular, the Department District Five Liaison must ensure:

- amounts billed to the invoice tie to the submitted itemized expenditure detail report (billing worksheet) and are correlated with appropriate backup documentation;
- backup documentation provided by the TPO confirms the cost allocation method used and calculated rate for all allocated services;
- the TPO develops progress reports that directly outline activities billed to individual invoices; and
- the TPO supports their activities for each invoice with separate progress reports.

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**BACKGROUND AND INTRODUCTION**

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**Metropolitan Planning Organizations**

In 1973, the Federal-Aid Highway Act mandated the creation or designation of Metropolitan Planning Organizations (MPOs) for urbanized areas with populations greater than 50,000 people. MPOs are federally mandated Transportation Planning Organizations (TPOs), comprised of representatives from local governments and transportation authorities, which help ensure federally funded transportation projects support local priorities. In Florida, MPOs may be referred to interchangeably as MPOs, TPOs, or Transportation Planning Agencies (TPAs).

There are 27 MPOs, TPOs, and TPAs<sup>1</sup> across the state of Florida. Typically, each MPO has been founded by an Interlocal Agreement, executed under Title XI, Chapter 163 of Florida Statutes (F.S.), among the various county, city, and other local governments in the area to be served. Many MPOs also execute a separate service agreement with a participating local government to obtain administrative services or other support (e.g., office space), often at below-market rates. The terms of these arrangements vary widely.

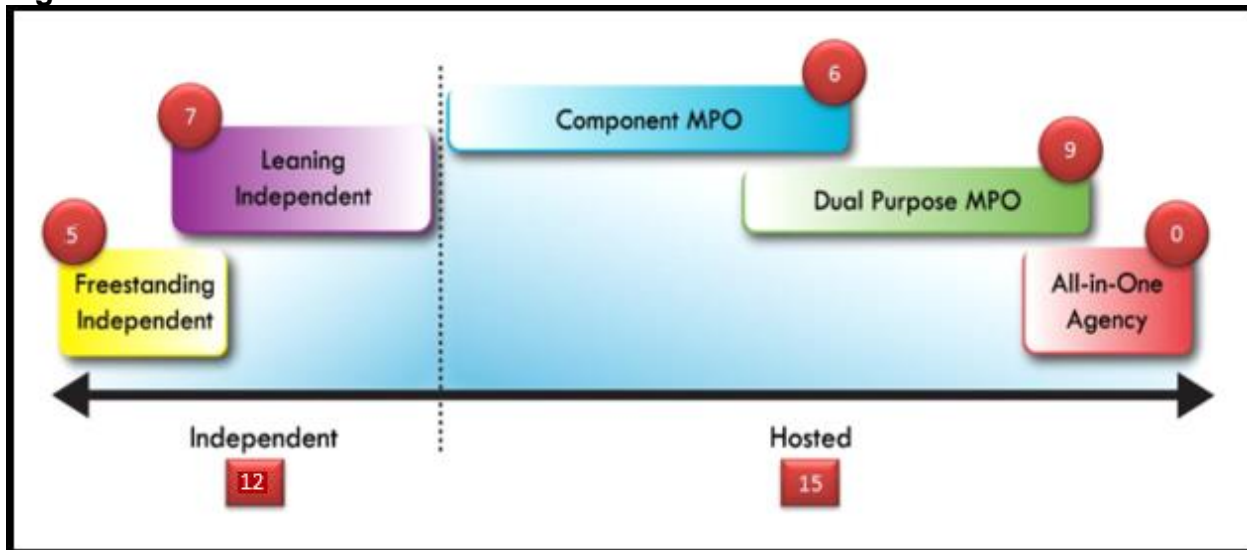
In 2011, the Florida MPO Advisory Council (MPOAC) commissioned the Center for Urban Transportation Research (CUTR) at the University of South Florida to analyze the different organizational structures employed by Florida's MPOs. CUTR classified the MPOs into two categories, hosted and independent, and five subcategories, ranging from being fully independent (freestanding) to being so thoroughly integrated with the host agency that they are nearly indistinguishable from the host (all-in-one agency). Figure 1 illustrates the CUTR classification model, as applied to Florida's MPOs.

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<sup>1</sup> In this report, we refer to these organizations as MPOs, unless discussing the Ocala Marion TPO specifically.

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**Figure 1: MPO Structures**



Source: MPOAC: A Snapshot of Florida MPOs (prepared by the Center for Urban Transportation Research (CUTR), April 2011); modified by the Office of Inspector General (OIG) to include the newest MPO, Heartland Regional TPO.

OPP uses the CUTR model to classify MPO governance structures.<sup>2</sup>

### **Ocala/Marion TPO**

The Ocala/Marion TPO serves an urbanized area with a population under 200,000. The Ocala/Marion County TPO is classified as a Component MPO and is responsible for the planning and implementation of all modes of transportation. The Ocala/Marion TPO works with the public, planning organizations, government agencies, elected officials, and community groups to develop transportation plans. The purpose of the TPO is to provide a forum for a coordinated, comprehensive, and continual transportation planning process.

Membership of the TPO is apportioned by the Governor of the State of Florida among the governmental entities which constitute the TPO, based on equitable population ratio and geographic factors. At least every five years the membership is reapportioned by the Governor. The governmental body of each governmental entity appoints the appropriate number of members to the TPO from eligible officials. The TPO consists of the following apportioned members:

<sup>2</sup> The MPO Program Management Handbook published by OPP includes a discussion of the model.

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**Table 1: Ocala/Marion TPO Board Voting Representation**

Area	Seats
Marion County	5
City of Ocala	5
City of Belleview	1
City of Dunnellon	1
<b>Total</b>	<b>12</b>

Source: Ocala/Marion TPO Bylaws

Effective July 1, 2019, the host entity was transferred from the City of Ocala to Marion County.

### **Ocala/Marion TPO's Relationship with the Department**

The TPO's planning grants are Federal Highway Administration (FHWA) funds that are passed through the Department. The TPO also handles Federal Transit Administration (FTA) funds that are used in Modal grants. Ocala/Marion TPO, located in the Department's District Five (District), is assigned a grant manager who is responsible for oversight of the TPO funds to ensure compliance with both State and Federal statutes and regulations. The Department's role in the MPO Program is to support and oversee MPOs in their planning process. The Department provides both technical support via District MPO liaisons and financial support as a pass-through entity for federal funds. Ocala/Marion TPO and the Department have executed an agreement, "Metropolitan Planning Organization Agreement" (Agreement), for each grant. This agreement states the terms and conditions upon which the FHWA and FTA funds will be provided and sets forth the manner in which work tasks and subtasks within the Unified Planning Work Program (UPWP), the TPO's budget, will be undertaken and completed.

### **Annual Joint Certification**

Each year, the District and the TPO must jointly certify the metropolitan transportation planning process, as described in 23 Code of Federal Regulations (C.F.R.) 450.336, to ensure the planning requirements of 23 United States Code (U.S.C.) 134 and 49 U.S.C. 5303 are being satisfactorily implemented. The Ocala/Marion TPO was assigned a level of high risk for the 2018 Certification year (January 1, 2017 – December 31, 2017) due to on-going invoicing issues of submission timeliness and verification of eligible expenditures. The continued assignment of high-risk status resulted in the TPO remaining on specific conditions<sup>3</sup> consistent with 2 C.F.R. 200.207. According to the March 26, 2019 TPO Board meeting minutes, the Ocala/Marion TPO remained on high-

<sup>3</sup> Per Title 2 C.F.R. 200.207 Specific Conditions, paragraph (a), subparagraphs 4-6, upon written notice the department may require the MPO to (among other things) prepare more detailed financial reports, submit to additional monitoring, obtain additional approvals, or seek technical or management assistance.

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risk status and specific conditions<sup>4</sup> for the following year based on the 2018 Joint Certification results.

Once the TPO has billed at a timely manner without rejection for three consecutive invoice cycles, the Department may remove the additional requirements imposed, per Specific Condition requirements.

The TPO was notified that their high-risk status was being reduced to low-risk in an in-person meeting with the District on February 25, 2020. Per the District's Liaison to the TPO, the meeting was held at the TPO office between District planning staff and TPO staff to conduct the joint certification and review before finalizing and sending for board approval and signature.

The District's standard process is to report results directly to the Board and provide copies of the complete package to the following:

- Department's Office of Policy Planning;
- District Five's Government Liaison Administrator and Planning & Environmental Management Administrator;
- the Florida Division of FHWA; and
- the Federal Transportation Authority.

After the results are presented to the TPO Board, the Board then presents and relays next steps to the TPO Director.

**District Concerns Regarding Ex-Director**

The Ocala/Marion TPO was initially placed on high-risk status due to issues with the previous director. The District brought to our attention previous issues such as timely TPO Board response, potential timesheet falsification, allowability of costs, director car allowance, and invoice submission timeliness.

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<sup>4</sup> The TPO had been on specific conditions since November 2018, when the TPO Board elected to continue invoice review by the District in the form of technical support.

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## **RESULTS OF REVIEW**

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Objective 1 of this audit was to determine if the Ocala/Marion TPO is implementing Department financial management requirements. We determined that while Ocala/Marion TPO is generally implementing Department financial management requirements, we found minor issues related to the TPO's invoice packages, which are noted in Finding 1.

Objective 2 of this audit was to determine the operating effectiveness of governance under the new direction of the TPO, pre- and post-transfer of host entity to Marion County. We determined that the previous issues regarding TPO Board governance brought to our attention by the District have been resolved, as described in Finding 2.

### **Finding 1 – Financial Management Requirements**

**We determined** that while Ocala/Marion TPO is generally implementing Department financial management requirements, we found minor issues related to the TPO's invoice packages, caused by guidance provided by the District.

#### **Criteria:**

We tested using the following criteria for the financial management requirements applicable to the Ocala/Marion TPO.

G0W40 MPO Agreement, Paragraph 9, Section E states that “all costs charged...shall be supported by properly executed payrolls, time records, invoices, contracts, vouchers evidencing in proper detail the nature propriety of the charges.”

G0W40 MPO Agreement, Paragraph 8, Section C (iii) - Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, invoice, and interest and be supported by source documentation.

G0W40 MPO Agreement, Paragraph 9, Section E - Supporting documentation must establish that the deliverables were received and accepted in writing by the MPO and must also establish that the required minimum level of service to be performed based on the criteria for evaluating successful completion as specified in the UPWP, Exhibit "A", was met. All costs charged to the Project, including any approved services contributed by the MPO or others, shall be supported by properly executed payrolls, time records, invoices, contracts, vouchers evidencing in proper detail the nature propriety of the charges.

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2 C.F.R. 200.62 (a)(b)(c) - Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

- a) Transactions are properly recorded and accounted for, in order to:
  - 1) Permit the preparation of reliable financial statements and Federal reports;
  - 2) Maintain accountability over assets; and
  - 3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- b) Transactions are executed in compliance with:
  - 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program;
  - 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and
- c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

2 C.F.R. 200.302(b)(3) - Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.

2 C.F.R. 200.303(a) - Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

MPO Program Management Handbook Section 3.10.3 - The progress report must show a clear tie between the tasks reflected in the UPWP, the activities expressed in the Progress Report, and the costs included in the Itemized Expenditure Detail Report.

### **Invoice Sampling and Reconciliation**

#### **Condition:**

We selected invoices for sampling from FHWA contract G0W40 and FTA contract G0V18 from January 1, 2019 through December 31, 2019 and reviewed for salary and expense backup documentation to ensure all amounts properly reconciled to submitted invoice packages.



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From the FTA contract, we selected Invoices 4 and 5, the only two invoices submitted during the audit period. Both invoices for FTA contract G0V18 accurately reconciled to the UPWP and submitted backup documentation.

From the FHWA contract, we selected three invoices judgmentally, Invoices 12, 15, and 16, based on large irregular charges and progress report activity flagged for additional review. Invoice 15 was reconciled except for a small, immaterial amount within the submitted salary records. Invoices 12 and 16 did not have complete backup documentation. As stated in the background of the report, the TPO, at the time, was on specific conditions which required them to provide supporting documentation for the charges billed on each invoice.

Contract G0W40, Invoices 12 and 16

The host entity (Marion County) allocated the following indirect costs to the TPO, as outlined in the Marion County Cost Allocation Plan. The TPO then invoiced the Department for reimbursement. See Figure 2.

**Figure 2: Invoice Reconciliation Schedule**

**Invoice 12**

**Backup documentation for the following charges were found to be unsupported.**

IT Allocation	6/30/2019	\$	1,771.75	Task 1
Ocala Fiber Network Allocation	6/30/2019	\$	618.60	Task 1
Insurance Services Allocation	6/30/2019	\$	987.00	Task 1

**Invoice 16**

<b>MARION COUNTY COST ALLOCATION</b>	\$	-	\$	4,114.83	\$	4,114.83
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Source: OIG analysis and District provided invoice package

In our review of Invoices 12 and 16, we found that the TPO does not provide the rate or calculation method of allocated indirect costs from Marion County. The County has a cost allocation plan, but the supporting documentation showing the calculation of individual charges is not provided in the invoice packages. The total unsupported charges in Invoice 12 were \$3,377 of \$135,678 in the invoice. The total unsupported charges in Invoice 16 were \$4,115 of \$50,707 in the invoice.

Progress Reports

Each invoice package is required to contain a progress report which clearly outlines the activities that were performed for each billed task. The same reports are currently being submitted for invoice packages with overlapping dates of service. Therefore, because they are duplicate and do not clearly outline the activities performed for tasks, the progress reports cannot be tied to the tasks.

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**Cause:**

Contract G0W40, Invoices 12 and 16

In our review of Invoices 12 and 16, we found that the TPO did not provide sufficient backup documentation to support the allocation charges. As previously mentioned, the TPO was required to provide all backup documentation due to being on special conditions.

We reached out to the District Liaison who was unaware of reconciliation issues correlating billed amounts with invoices and could not supply the requested information or documentation regarding the allocated costs. The District does not review or request backup documentation for cost allocation amounts or calculation methods as part of their review and therefore did not identify the discrepancies once invoice packages were submitted to them.

Progress Reports

The District has instructed the TPO to submit the same progress report for separate invoices with overlapping dates. The District Liaison could not provide a clear reason as to why the District gave the TPO such guidance.

The District should have provided instruction in accordance with OPP guidance. Section 3.10.3 of the Department's MPO Program Management Handbook states that the District MPO Liaison shall review each progress report that is submitted for evidence that the minimum performance standards in the MPO Agreement and UPWP were met, as well as to support the costs incurred and being requested for reimbursement.

Further, the MPO FHWA Funds Invoice Review Checklist, required by the Department for submission with an invoice package, requires the District Liaison to check for a progress report that "aligns with the tasks charged within the invoice."

**Effect:**

The District is not currently reviewing cost allocation procedures or allocated costs in the invoice packages, which may result in a lack of oversight over potential misstatements of calculated amounts. Without proper reconciliation, future billing errors may occur.

Progress reports included in invoice packages are an internal control to document work completed for the billed amounts. There is an inability to accurately tie billed tasks to work performed for each invoice without unique progress reports for each invoice package. This may lead to improper oversight of activities and improper activities billed.

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**We recommend** that OPP's Metropolitan Planning Administrator ensure the District Five Liaison provide proper guidance concerning invoice packages. In particular, the Department District Five Liaison must ensure:

- amounts billed to the invoice tie to the submitted itemized expenditure detail report (billing worksheet) and are correlated with appropriate backup documentation;
- backup documentation provided by the TPO confirms the cost allocation method used and calculated rate for all allocated services;
- the TPO develops progress reports that directly outline activities billed to individual invoices; and
- the TPO is supporting their activities for each invoice with separate progress reports.

Through a working conference with the OIG, OPP stated that they are currently preparing a training program for MPO liaisons, which will include guidance on supporting documentation and invoice review. Additionally, the Office of Comptroller (OOC) met with the TPO to review their current cost allocation plan and review supporting documentation. OOC assisted the TPO in determining what adequate documentation would be needed to support their invoices going forward.

## Finding 2 – TPO Board Governance

**We determined** that TPO Board governance is in accordance with Section 112.061, F.S., Ocala/Marion TPO Travel Policy, TPO Staff Services Agreement, TPO Bylaws, and the Department's MPO Program Management Handbook. **We also determined** that the previous issues regarding TPO Board governance brought to our attention by the District have been resolved.

TPO Bylaws states the purpose and functions of the TPO Board as follows:

*“Representatives of Marion County, the cities of Belleview, Dunnellon, and Ocala, the Florida Department of Transportation and the United States Department of Transportation shall be involved in the transportation planning process by the establishment of a TPO. Its purpose shall be to provide effective leadership in the initiation and development of transportation plans, programs, and strategies. As such, it shall set transportation policy for the designated planning area as identified in 2003 Apportionment Plan, provide guidance for the area's transportation planning process, and review, approve and adopt all plans and programs which are developed by the process. As the body directly responsible for the guidance of the transportation planning process, the TPO shall insure that the recommendations made therein are consistent with the goals and standards of the Federal Government, the State, the counties and the jurisdictions within the counties.”*

Section 112.061, F.S. allows mileage reimbursement only when an employee uses a private vehicle.

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Section 2.3(3)(h) of the Ocala/Marion TPO Travel Policy states that employees receiving a vehicle allowance as part of their salary package are entitled to reimbursement for mileage only when using their personal vehicle outside of Marion County.

MPO Handbook Section 3.10 requires the MPO submit invoices to FDOT on a quarterly or monthly basis.

The Joint Participation Agreement G0V18 and MPO Agreement G0W40 state all costs charged to project must be supported by properly executed invoices executing in proper detail the nature and propriety of the charges.

### **Prior Board Oversight Issues**

The District observed, under the leadership of a prior Executive Director, the TPO had the following governance issues:

- Car allowance rates: Car allowance rate discrepancies were a recurring issue as a prior director claimed mileage reimbursement while using the TPO vehicle.
  - Resolution: The TPO vehicle allowance has since been removed from the Director's contract.
- Timesheet falsification: There were suspicions that the previous TPO Director was doing work for the City of Ocala but charging and being reimbursed by the MPO grant, in violation with the Joint Participation Agreement G0V18 and MPO Agreement G0W40. The TPO Board had responsibility for ensuring the Director's timesheets are true and accurate and in accordance with the TPO's agreements.
  - Resolution: The Board requested the City of Ocala perform a limited scope audit of timesheets from the period of when the previous Director left and when the District MPO Liaison called the City of Ocala to report the timesheet suspicions. Audit results did not specifically find where timesheets were falsified, nor did they have the proper mechanisms (computers, cameras, etc.) to check, per the MPO Liaison/Administrator. OPP issued Technical Memorandum 19-05-REV<sup>5</sup> as a result.
- Invoice submission timeliness and expense allowability: Previously, invoice submissions were untimely, and allowability of expenses were called into question resulting in continuous high and elevated risk statuses for annual Joint Certifications.
  - Resolution: Additional requirements (specific conditions) were imposed on the TPO to ensure proper documentation was submitted. The recent reduction of Ocala/Marion's elevated risk status, discussed in the background, has been credited to improved invoicing performance.

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<sup>5</sup> Technical Memorandum 19-05-REV requires review of MPO Executive Director timesheets and expense reimbursements by the MPO Board Chair or Treasurer.

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The previous Director did not communicate to the Board what the District had observed, which limited the Board's ability to address and resolve these issues. Since the reinstatement of the new Executive Director, communication between the Board, the TPO, and the District have improved, and these prior issues have not reoccurred. When the District has concerns, they can bring them up to the Board's attention. Further, the current Director now meets regularly with the Board Chair, improving the Chair's understanding of TPO activities.

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**APPENDIX A – Purpose, Scope, and Methodology**

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Section 20.055, Florida Statutes, requires the OIG to conduct audits, examinations, investigations, and management reviews related to programs and operations of the Department. This audit was performed as part of the OIG’s mission to promote accountability, integrity, and efficiency for the citizens of Florida by providing objective and timely audit and investigative services.

The purpose of this engagement was to determine if:

- the Ocala/Marion TPO is implementing Department financial management processes; and to
- determine the operating effectiveness of governance under the new direction of the TPO, pre- and post-transfer of host entity.

The scope of our audit reviewed data and processes from January 1, 2019 through December 31, 2019, pre- and post-transfer of host entity.

The methodology included:

- reviewing relevant laws, rules, regulations, Department policies, and procedures;
- interviewing OPP personnel at Central Office, District Five staff, Ocala/Marion TPO staff, and TPO Board staff; and
- examining performance standards along with financial management processes, procedures, and documentation.

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APPENDIX B – Affected Entity Response



April 15, 2021

Tim Crellin, MPA, CIA, CIGA, FCCM  
Deputy Audit Director for Intermodal  
Office of Inspector General  
Florida Department of Transportation  
605 Suwannee Street, MS 44  
Tallahassee, FL 32399-0450

Dear Mr. Crellin:

On behalf of the Ocala/Marion County Transportation Planning Organization (TPO), thank you for providing an in-depth summary of the findings in the audit report (No. 201-002) and the opportunity to submit a response. The findings are highly informative to the TPO Board and staff, and will serve as a resource in strengthening our great working relationship with the Florida Department of Transportation (FDOT).

The TPO has worked closely with both the District and Central offices to resolve the issues. If you have any questions or would like to discuss the audit report further with the TPO, please contact me at 352-438-2323.

Sincerely,

Michelle Stone, Marion County Board of County Commissioners  
TPO Board Chair, Ocala/Marion County Transportation Planning Organization

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**APPENDIX C – Management Response**

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On May 14, 2021, the OIG received the response from Abra Horne, Metropolitan Planning Administrator of the Office of Policy Planning:

**Finding 1 – Financial Management Requirements**

**Finding:** We determined that while Ocala/Marion TPO is generally implementing Department financial management requirements, we found minor issues related to the TPO's invoice packages, caused by guidance provided by the District.

**Recommendation:** We recommend that Office of Policy Planning's Metropolitan Planning Administrator ensure the District Five Liaison provide proper guidance concerning invoice packages. In particular, the Department District Five Liaison must ensure:

- amounts billed to the invoice tie to the submitted itemized expenditure detail report (billing worksheet) and are correlated with appropriate backup documentation;
- backup documentation provided by the TPO confirms the cost allocation method used and calculated rate for all allocated services;
- the TPO develops progress reports that directly outline activities billed to individual invoices; and
- the TPO is supporting their activities for each invoice with separate progress reports.

**Response to Finding:** We concur with the finding and recommendation.

**Corrective Action:** The Office of Policy Planning will continue to consult with the District Office, as we have over the past few weeks. We have spoken directly to the TPO Executive Director and Board Chair to address the recommended actions stated above. Working with the District and the Comptroller's Office in Tallahassee, we are confident the District Five Liaison understands the proper invoice package guidance to provide to the TPO such that the cost allocation documentation will be provided. Additionally, OPP will review the Progress Reports as they are submitted to the Central Office to ensure they are completed properly.

**Estimated Completion Date:** Complete. The progress reports will be reviewed when submitted quarterly.

**Finding 2 – TPO Board Governance**

**Finding:** We determined that TPO Board governance is in accordance with Section 112.061, Florida Statutes, Ocala/Marion TPO Travel Policy, TPO Staff Services Agreement, TPO Bylaws, and the Department's MPO Program Management Handbook. We also determined that the previous issues regarding TPO Board governance brought to our attention by the District have been resolved.

**Recommendation:** N/A

**Response to Finding:** We concur with the finding and recommendation.

**Corrective Action:** N/A



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**Responsible Manager:**

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Abra Horne, Metropolitan Planning Administrator

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Scott Phillips, MPO Statewide Program Analyst  
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Michelle Stone, Ocala/Marion TPO Board Chair

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**PROJECT TEAM**

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Engagement was conducted by:  
Keyonis Shack, Auditor-in-Charge

Under the supervision of:  
Michael Dean, Senior Audit Supervisor  
Tim Crellin, Deputy Audit Director for Intermodal  
Joseph W. Gilboy, Director of Audit

Approved by:  
Kristofer B. Sullivan, Inspector General

**STATEMENT OF ACCORDANCE**

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The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.