



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. 211-001
Jacksonville Transportation Authority

August 31, 2021

What We Did

The Florida Department of Transportation's (Department) Office of Inspector General (OIG) conducted an audit of the Jacksonville Transportation Authority (JTA), a District Two subrecipient of the Department, to evaluate its cost allocation methodology for adequate procedures and documentation to support its cost allocation methodology in accordance with the Federal Regulations, State Statutes, Florida Administrative Codes, and Department's policies, procedures, and grant agreements (Agreement). Additionally, to evaluate fiscal financial management processes to determine whether invoices and payments are made in accordance with the Department guidelines and agreement. This audit was conducted as part of our Audit work plan for the fiscal year 2020-21. The scope of this audit was grants for fiscal years 2018-19 and 2019-20.

What We Found

We determined that the JTA has adequate policies and procedures to support its cost allocation methodology in accordance with Federal Regulations, State Statutes, Florida Administrative Codes, and Department's policies, procedures, and agreements. **We also determined** that the JTA's financial management processes for invoices and payments are in compliance with the Department guidelines and grant agreement.

We observed an opportunity for improving JTA's analysis of consultant and vendor agreement review of supporting documentation to ensure compliance with Federal Regulations, State Statutes, Florida Administrative Codes, and the Department's policies and procedures. We found immaterial discrepancies in the supporting documentation, including the amount totals in selected invoices that did not reconcile with amounts billed. JTA did not have a process in place to regularly review this supporting documentation that would allow them to identify these minor discrepancies. JTA could review supporting documentation at regular intervals throughout the agreement period; therefore, minimizing errors, unallowable costs, and duplication of shared costs with funding streams.

What We Recommend

There were no recommendations for the findings in this audit.

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BACKGROUND AND INTRODUCTION

Public transit services provide essential linkages between different modes of transportation. The Florida Department of Transportation (Department) Transit Office consists of three sections (Grants and Procurement; Transit Operations; Transit Planning), each of which has specific areas of responsibility. Transit services provides numerous opportunities to move people and goods through multiple modes including highways/streets, air, rail, sea, spaceports, transit, and an ever-expanding deployment of bicycle & pedestrian facilities.

Transit grants subsidize operational costs of transit agencies or enable vehicle purchases, unlike other grant programs (which typically support construction costs). To avoid operating deficits, many transit grantees combine multiple awards from different federal and state sources with revenues from programs administered by other state agencies (e.g., Transportation Disadvantaged [TD] or Medicaid). Some operational grants awarded by the department may fund specific routes for specific purposes, while others may subsidize the overall budget of the transit agency.

Transit Criteria and Funding

Transit agencies that receive federal funding are required to follow Title 2, Part 200, Code of Federal Regulations (C.F.R.), otherwise known as the Uniform Grant Guidance, to manage their federally assisted grants. Accordingly, all pass-through entities must ensure that their subrecipients are following the federal requirements.

- **Transit Authority:** A transit authority is a government agency, or a public-benefit corporation created for the purpose of providing public transportation within a specific region. A transit district may operate bus, rail or other types of transport including ferry service, or may operate other facilities. Transit provider, operates public transportation services, and includes States, local and regional entities, public and private entities.

The Department is designated under Chapters 20.05(1)(a) & (b), 20.23(1)(a), and 341.051(1)(a), Florida Statutes (F.S.), to implement Federal Transit Administration (FTA) programs which are found in Chapter 49 of the United States Code (U.S.C.): 5310 (Programs for capital projects planned, designed and carried out to meet special needs of elderly and individuals with disabilities), 5311 (Formula program that funds capital and operating assistance in rural areas) and 5339 (Buses and Bus Facilities Grants Program).

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Jacksonville Transportation Authority (JTA)

The Jacksonville Transportation Authority (JTA or Authority) is an agency of the State of Florida, created under Chapter 349, F.S., to construct and operate tolled limited access and bridge facilities, in 1971. JTA, an independent state agency serving Duval County, became a multimodal transportation agency, with the authority to plan, design, construct, maintain and operate transportation facilities in Jacksonville metropolitan area and throughout Duval County, including highways and bridges on the State Highway System, mass transit facilities, and appurtenances to both highway and transit functions. These services include express and regular bus service, a downtown Skyway monorail, the St. Johns River Ferry, the Gameday Xpress for various sporting events at TIAA Bank Field, Paratransit for the disabled and elderly, and Ride Request on-demand services.

Chapter 349, F.S., provides that JTA has the “right to plan, develop, finance, construct, own, lease, purchase, operate, maintain, relocate, equip, repair, and manage those public transportation projects, such as express bus services; rapid transit services; light rail, commuter rail; heavy rail, or other transit services; ferry services; transit stations; park-and-ride lots; transit -oriented development nodes; or feeder roads, reliever roads, connector roads, bypasses, or appurtenant facilities, that are intended to address critical transportation needs or concerns in the Jacksonville, Duval County, metropolitan area. These projects may also include all necessary approaches, roads, bridges, and avenues of access that are desirable and proper with the concurrence of the Department, as applicable, if the project is to be part of the State Highway System.”

JTA receives Federal and State funding in the form of block grants, transit capital investment grants, formula grants, and transit services development program funds. JTA at the time of the audit had 21 open agreements with the Department, and two were selected for the audit review.

JTA’s Relationship with the Department

JTA receives transit capital assistance and operating assistance grants that are pass-through funds from Florida Department of Transportation (Department). JTA handles Federal Transit Administration (FTA) funds, and the State matches those funds that are used in Transit grants. JTA, located within the geographic location of the Department’s District Two (District), is assigned a grant manager who is responsible for oversight of the Transit funds to ensure compliance with both State and Federal statutes and regulations. The Department’s role with regards to JTA agreements is to support and oversee the Authority in their planning process. The Department provides both technical support via District liaisons and financial support as a pass-through entity for federal funds. JTA and the Department have executed agreements, “Public Transportation Joint Participation Agreement” and “Public Transportation Grant Agreement” (agreement). These agreements state the terms and conditions upon which the FTA and Department funds will be provided and sets forth the way work tasks and subtasks with JTA’s budget will be undertaken and completed.

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RESULTS OF REVIEW

We conducted an audit of JTA's cost allocation methodology and fiscal financial management processes. Our objectives were to:

Objective 1 - Determine whether the agency has adequate procedures and documentation to support its cost allocation methodology in accordance with the Federal Regulations, State Statutes, Florida Administrative Codes, and Department's policies and procedures.

Objective 2 - Determine whether invoices and payments are made in accordance with the Department guidelines and agreement.

We found that JTA was in compliance with the criteria detailed in Findings 1 and 2 below. Additionally, we observed an opportunity for improvement of the JTA's analysis of consultant and vendor agreement review of supporting documentation to ensure compliance with Federal Regulations, State Statutes, Florida Administrative Code, Department's policies, procedures, and agreements.

Finding 1 – Adequate Polices, Procedures (Compliant)

We determined that the JTA has adequate policies and procedures to support its cost allocation methodology in accordance with Federal Regulations, State Statutes, Florida Administrative Code, Department policies, procedures, and agreements.

JTA's cost allocation policies and agreements were reviewed for statutory criteria requirements, procedures to guide processes, and language that addressed internal controls in accordance with Federal Regulations, State Statutes, Florida Administrative Code, and Department policies, procedures, and agreements. The complete criteria used for this finding are in Appendix B.

JTA developed cost allocation policies and procedures using the following criteria from Federal, State, and Department's standards.

- Uniform Grant Guidance 2 C.F.R. 200
- Section 215.97, F.S. - Florida Single Audit Act - Single Audit Recommendations
- State Statutes
- Florida Administrative Code
- Government Accountability Office Green Book standards

JTA reviews the items below and determines if revisions or updates are needed to the cost allocation policies and procedures on an annual basis.

- Annual Certification and Triennial Review Recommendations
- JTA Quality Assurance Reports (QAR) and other agency reports
- JTA agreements/projects grant requirements.

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JTA management utilizes various means to develop policies and procedures for cost allocation model, including a Quality Assurance Team that encompasses an administrative leadership component that reviews, and revises policies and procedures annually or as needed to ensure compliance. Additionally, JTA:

- Maintains a database system to track JTA's grants and accounting of multi-funded projects and the required compliance terms and conditions by award. This process supports the validation of allowable costs and effective dates, as well as budgetary control, to ensure compliance with Federal, State, and private grants.
- Maintains policies and procedures that monitor and document compliance of the agency, its contractors, and subcontractors.
 - JTA grants administration policies and procedures are reviewed annually to determine allowability of cost procedures in accordance with 2 C.F.R. 200.302.
 - Projects and grants accounting procedure illustrates financial management steps and ensures compliance with requirements set forth by the JTA's funding partners. The JTA's policies and procedures followed by JTA's projects/grants accounting team supports that the funds are properly budgeted, recorded, disbursed, and monitored in accordance with generally accepted accounting principles and funding partners' requirements.

Recommendation: There were no recommendations for this finding.

Finding 2 – Invoice and Payment Requirements (Compliant)

We determined that JTA's invoice and payment financial management processes are in compliance with the Federal Regulations, State Statutes, and Department's policies, procedures, and agreement requirements. The complete criteria used for this finding are in Appendix B.

We conducted a compliance review on selected JTA agreements. The Central Office Public Transportation Manager, District 2 Freight, Logistics and Passenger Operations Manager and Urban Transit Coordinator submitted invoice packages for selected agreements and a selection of invoices were made through a judgmental sampling process for audit review. Specifically, to ensure compliance with agreement deliverables, allowable costs, payment submission and reimbursement compensation, we performed a review of the grant agreements listed below in Table 1. The expenditures were tracked to the agreement (no indirect cost allowed). We compared JTA written policies and procedures against the agreement requirements for language to ensure adequate details for compliance with Federal Regulations, State Statutes, Florida Administrative Code, and Department policies, procedures, and agreements.

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Table 1: Agreements between Jacksonville Transportation Authority and the Department selected for audit.

Agreement Number	Agreement Term	Total Estimated Project Cost	Department's Share
G0618 - with 1 Amendment	12/15/15 - 12/20/18	\$10,983,238	FTA - 50% State - 50%
G1H18 - No Amendments	12/11/19 - 09/30/21	\$120,000	Federal - 50% Local - 50%

Source: FDOT Enterprise Information Portal

JTA is required to submit transit invoices for cost reimbursement monthly with progress report and supporting documentation for Agreement G0618 (Reference Pages 15-17) and quarterly for Agreement G1H18 (Reference Page 18). The Department's Contract Manager, in accordance with Section 215.422 F.S., is responsible for review and approval of the invoices within five (5) calendar days of receipt for reimbursement.

In order to test invoicing compliance, we utilized a judgmental sampling process for Agreement G0618. There is a total of 25 invoices for this agreement, and 14 of the invoices were within the audit period. We chose three invoices (12,17, and 22) out of 25 invoices to reconcile against the agreement.

JTA submitted three invoices to the district for Agreement G1H18; and we reviewed all three invoices. The invoiced amounts reviewed reconciled with the budget line items.

Tables 2 and 3 illustrate compliance with the following cost reimbursement agreements and invoicing requirements as noted in Exhibit A of the agreements. Progress reports are required to be submitted with the invoice packages. JTA must submit an invoice at least once quarterly but may not submit more than one in a month. Should the subrecipient fail to submit an invoice after a quarter, the Department's Contract Manager will provide technical assistance. In accordance with the Department of Financial Services (DFS) and agreement stipulations, the final invoice must be submitted within 120 days after the end of the reporting period.

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Table 2: Agreement G0618 Invoice submissions reporting period (Quarterly submittal required).¹

Invoice No.	Service Dates (as listed on invoice coversheet)	Date received by District	Date and Number of days processed by District	Total Days after service period	Supporting Documentation
12	02/26/2018 - 04/30/2018	07/17/2018	07/17/2018 – 1	78	Yes
17	08/04/2018 - 10/27/2018	01/02/2019	01/02/2019 – 1	67	Yes
22	04/28/2019 - 05/25/2019	07/29/2019	01/19/2019 – 1	65	Yes

Source: Department's Transit Office provided invoice packages

Table 3: Agreement G1H18 Invoice submissions reporting period (Quarterly submittal required).

Invoice No.	Service Dates (as listed on invoice coversheet)	Date received by District	Date and Number of days processed by District	Total Days after service period	Supporting Documentation
1	03/16/2020 - 04/20/2020	06/30/2020	07/08/2020 - 8	71	Yes
2	07/06/2020 - 07/31/2020	10/28/2020	11/04/2020 - 7	89	Yes
3	08/01/2020 - 09/30/2020	11/25/2020	12/04/2020 - 9	56	Yes

Source: Department's District Two provided invoice packages

Agreements and Invoices

In our review of selected agreements and invoices for the audit, we found that JTA is in compliance with Agreement G0618 and G1H18, Exhibits A - Project Description and Deliverables (G0618 pages 14-15 and G1H18 page17), B-Method of Compensation (G0618 page16) and Schedule of Financial Assistance (page19), F-Agreement Payment Requirements (G1H18-25), and Section 215.97, F.S. (G0618 pages 4-7 and G1H18 pages 8-12), and the Department guidelines.

Progress Reports

JTA utilized the State of Florida Department of Transportation Transit Grant Program Project Monitoring Status Report to detail activities. The invoice packages submitted contained a progress report which clearly outlined the activities that were performed for each billed task in accordance with agreement Section I.

- Section 10. Compensation and Payment

¹ Table 2 and 3 supporting documentation deliverables are compliant with agreement allowable costs.

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- I. Progress Reports. Upon request, the Agency agrees to provide progress reports to the Department in the standard format used by the Department and at intervals established by the Department. The Department will be entitled at all times to be advised, at its request, as to the status of the Project and of details thereof.

Recommendation: There were no recommendations for this finding; however, an observation was made for improvement.

Observation – Agency Analysis of Consultants and Vendors Supporting Documentation

We observed an opportunity for improving JTA's analysis of consultant and vendor agreements supporting documentation to ensure compliance with Federal Regulations, State Statutes, Florida Administrative Code, Department policies, procedures, and agreements. JTA has policies and procedures that contain language of statutory requirements and outline JTA's authority to inspect or review supporting documentation and work completed, payment guidelines, reports, and audits requirements. However, selected invoice packages and additional supporting documentation reviewed showed minor discrepancies within JTA's consultants documents. There were differences in the amount totals on supporting documentation, and these calculations did not reconcile with amounts billed. Supporting documents were missing information and signatures. JTA did not have a process in place to regularly review this supporting documentation that would allow them to identify these minor discrepancies. JTA could review supporting documentation at regular intervals throughout the agreement period; therefore, minimizing errors, unallowable costs, and duplication of shared costs with funding streams. JTA could outline on a quarterly basis compliance review of the supporting documentation, which may include drivers logs, timesheets, work orders with images of completed work, and other proof of service deliverables, etc., as retained by consultants and vendors. These processes will strengthen the overall internal controls and compliance with Federal Regulations, State Statutes, Florida Administrative Code, Department policies, procedures, and agreements.

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APPENDIX A – Purpose, Scope, and Methodology

Section 20.055, F.S., requires the Office of Inspector General (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 provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

The **purpose** of this engagement was to determine if JTA cost allocation methodology and fiscal financial management processes are in adherence to Federal Regulations, State Statutes, Florida Administrative Codes, and Department's policies, procedures, and agreements.

The **scope** of this audit reviewed data and processes from Agreement G0618 and G1H18 for fiscal years 2018-20.

The **methodology** included a walkthrough of JTA's cost allocation and invoicing process, as well as:

- reviewing applicable federal regulations, state laws, and Department manuals, policies, and procedures;
- interviewing appropriate Department and JTA employees;
- reviewing the agreements between the Department and JTA, the external consultant agreements; and
- reviewing a sample of invoices and payments processed with supporting documentation by the consultant and/or vendors.

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APPENDIX B – Criteria - Additional details for Findings 1 and 2

Finding 1:

2 C.F.R. 200.62 - 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, 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 - Non-Federal entity is responsible for policies and procedures to ensure compliance for post federal award requirements:

- (a) Each State and Non-Federal entity must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds.
- (b)(6) Written procedures to implement the requirements of 200.305.
- (b)(7) Written procedures for determining the allowability of costs in accordance with subpart E of the part and the terms and conditions of the Federal award.

49 C.F.R. 600 Transportation - This part requires State and Non-Federal entity provide procedures to implements 49 U.S.C. 5327 regarding oversight of major capital projects.

Section 215.97, F.S. - Florida Single Audit Act (1) (a)(b)(c) - Requires nonstate entities establish financial management and internal controls for State financial assistance in accordance with State and department guidelines.

Government Accountability Office's Standards for Internal Controls in the Federal Government (GAO Green Book):

- 12.02 Management documents in policies the internal control responsibilities of the organization.
- 12.04 Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.
- 12.05 Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks. If there is a significant change in an

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entity's process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately.

G1H18 Public Transportation Grant Agreement (PTGA) - This Public Transportation Grant Agreement is between the State of Florida, Department of Transportation ("Department"), and Jacksonville Transportation Authority ("Agency") for funding and Agreement Number G1H18.

- Section 10. Compensation and Payment requires that the Agency document how they will ensure compliance with payment request and compensation for this Project. This section outlines the departments and auditees roles and responsibilities for compensation.
- Section 11. General Requirements (f) requires that the Agency document and monitor compliance of its contractors and subcontractors to comply with all terms and conditions of this Agreement and all federal, state, and local laws and regulations applicable to this Project.

G0618 Public Transportation Joint Participation Agreement (PTJPA) and G0618 Supplemental Joint Participation Agreement Number 1 - The Public Transportation Joint Participation Agreement between the Department and Jacksonville Transportation Authority (JTA) for Agreement # G0618.

- Section 6.0 Accounting Records requires that the Agency establish policies and procedures for this project, in conformity with requirements established by Department's program guidelines/procedures and "Principles for State and Local Governments", accounting procedures and processes for accounting records and maintenance of records.

Finding 2:

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 with the GAO Green Book or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

2 C.F.R. 200.305 Payment Guidelines - Non-Federal entity must follow to ensure timely payments. Payments may not be withheld without specific condition including project objective noncompliance or indebtedness to the Federal Government. Use of OMB approved form is required when requesting advance payment or reimbursements on allowable expenditures.

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2 C.F.R. 200.308 Revision of budget and program plans - Non-Federal entity must request approval of the Department for any deviations from approved budget, project scope or objective must be reported and receive prior approval include:

- change in project scope or objective;
- key personnel change (listed in application);
- disengagement from project over three months or 25% reduction in time devoted to project;
- inclusion of costs requiring prior approval; and
- transfer of funds budgeted for participant support cost.

2 C.F.R. 200.405 Allocable costs - The standard to determine if a cost is allocable by examining if the goods or services were chargeable according to the benefit received. Allocation between two projects: Direct Cost allocation principles apply if a cost benefits two or more projects and the proportions are easily determined. The cost must be allocated based on the proportional benefit. If the costs cannot be easily determined, then the allocation may be based on any reasonable documented basis.

2 C.F.R. 200.413 Direct costs - Direct cost can be identified by specific final cost object or whose costs can be directly assigned to an activity. Direct costs that identify with the award rather than nature of goods or service involved is the determining factor to distinguish direct cost from indirect costs. This section provides guidance for the treatment of salaries, utilities, office space, etc.

Section 215.97, F.S. - Florida Single Audit Act (1) (a)(b)(c) - Requires nonstate entities establish financial management and internal controls for State financial assistance in accordance with State and department guidelines.

G1H18 PTGA - Agreement Exhibits A- Project Description and Responsibilities, B- Schedule of Financial Assistance, and F-Agreement Payment Requirements and Cost Reimbursement and Section 215.97, F.S.

G0618 PTJGA - Agreement Exhibits A - Project Description and Deliverables and B- Method of Compensation, and Section 215.97, F.S.

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APPENDIX C – Affected Entity Response



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July 1, 2021

Tim Crellin, Deputy Audit Director Intermodal
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RE: Audit Report No. 211-001 Jacksonville Transportation Authority

Dear Mr. Crellin,

On behalf of the Jacksonville Transportation Authority (JTA), I want to extend our sincere thanks to the Florida Department of Transportation (Department) Office of Inspector General (OIG) for your time and contributions on evaluating our cost allocation methodology. We not only appreciate your efforts, but we also welcome the feedback provided from the audit to aid the JTA in its continued forward progress. It is through this partnership, we are able to continue to provide exceptional and necessary transportation options to the community and surrounding areas.

After reviewing the submitted report, we would like to formally address the observation for analyzing consultant and vendor supporting invoice documentation. The JTA is committed to instituting the following:

- Starting FY 2022 (October 1, 2021), the JTA will establish a quarterly review that will be conducted by the Internal Audit Department of vendor invoices and supporting documentation. These reviews will at minimum ensure the supporting documentation align with the submitted invoice, for example, drivers logs, timesheets, work orders with images or proof of service deliverables. Prior to the establishment of these quarterly compliance reviews, JTA will provide guidance to all existing vendors on the additional invoicing expectations as well as develop an invoicing matrix for our internal Grants Accounting department to aid in their review of invoices.

Once again, thank you for continually seeking to provide value-added suggestions and guidance to ensure the betterment of the JTA.

Best regards,

Monique Thompson

Monique Thompson
Director – Audit & Compliance

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APPENDIX D – Management Response

On August 11, 2021, the OIG received an email response from Erin K. Schepers, Grant and Operations Programs Division Manager, indicating that the Transit Office had no response to the report.

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DISTRIBUTION

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PROJECT TEAM

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

Approved by:
Kristofer B. Sullivan, Inspector General

STATEMENT OF ACCORDANCE

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.