



Florida Department of TRANSPORTATION

Office of Inspector General Kristofer B. Sullivan, Inspector General

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Kristofer B. Sullivan

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Audit Report No. 21P-008
Performance Measures Fiscal Year 2019-20

June 14, 2022

What We Did

The Office of Inspector General (OIG) conducted a Performance Measures assessment pursuant to section 20.055(2)(b), Florida Statutes, (F.S.) (2021). We assessed the validity and reliability of three performance measures reported in the 2021-22 Department of Transportation's (Department) Long Range Program Plan (LRPP) for fiscal year (FY) 2019-20.

What We Found

We assessed the following three performance measures (see Table 1):

Table 1 – Assessment of LRPP Performance Measures

Responsible Office	LRPP Performance Measure Reviewed	Valid	Reliable
Commission for Transportation Disadvantaged	1. Average cost per requested one-way trip for transportation disadvantaged	No	No
	2. Number of one-way trips provided (transportation disadvantaged)	Yes	Yes
Office of Maintenance	3. Percent of commercial vehicles weighed that were overweight: fixed scale weighings	Yes	Yes

Source: Auditor testing

We determined the performance measure in the Commission for Transportation Disadvantaged (CTD) for the average cost per requested one-way trip for transportation disadvantaged, is not a valid indicator of that which it purports to measure. We identified the performance measure reported by the Department in the LRPP does not reflect the data source and methodology provided by the CTD. The data and methodology used by the CTD to calculate the figures in the LRPP is based on the number of one-way trips “provided” not “requested,” as the CTD believed the measure had been modified.

Additionally, **we determined** the data utilized for the measure is not reliable. We identified the data and methodology used to calculate the approved performance measure is for the number of one-way trips “provided,” rather than “requested.” The

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**Office of Inspector General
Florida Department of Transportation**

measure in the LRPP should have been calculated using the formula total costs incurred by Community Transportation Coordinators and contractors for providing requested trips for transportation disadvantaged divided by the number of requested trips provided. However, the formula used to calculate the figures provided for the LRPP was cost per trip plus cost per paratransit trip divided by two.

We determined the performance measure in the CTD for the number of one-way trips provided (transportation disadvantaged), is a valid indicator of that which it purports to measure. Additionally, **we determined** the data utilized for the measure is reliable due to the process controls in place, and the collection methodology for this measure is consistent.

We determined the performance measure in the Office of Maintenance is a valid indicator of that which it purports to measure. Additionally, **we determined** the data utilized for this measure is reliable due to the process controls in place, and the collection methodology for this measure is consistent.

What We Recommend

We recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to update the language of the performance measure to replace “requested” with “provided” and submit a request to change the measure language in the next LRPP.

We also recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to ensure the methodology used to calculate the measure reflects the measure’s methodology and submit a request to change the measure’s methodology language in the next LRPP Exhibit IV of the LRPP.

**Office of Inspector General
Florida Department of Transportation**

TABLE OF CONTENTS

BACKGROUND AND INTRODUCTION	4
RESULTS OF REVIEW	5
Finding 1: Average cost per requested one-way trip for transportation disadvantaged	5
Finding 2: Number of one-way trips provided (transportation disadvantaged)	6
Finding 3: Percent of commercial vehicles weighed that were overweight: fixed scale weighings	6
APPENDIX A – Purpose, Scope, and Methodology	7
APPENDIX B – Management Response	8
DISTRIBUTION	9
PROJECT TEAM	10
STATEMENT OF ACCORDANCE	10

**Office of Inspector General
Florida Department of Transportation**

BACKGROUND AND INTRODUCTION

The Government Accountability and Performance Act of 1994 requires state agencies to implement performance-based program budgeting, which includes establishing legislatively approved performance measures and standards. Additionally, section 216.013, Florida Statutes, (F.S.) (2021), requires state agencies to develop a Long Range Program Plan (LRPP) that is policy-based, priority driven, accountable, and developed through careful examination and justification of all agency programs. The statute requires the submission of the LRPP, including prior year performance data, no later than September 30 of each year.

Section 20.055(2)(b), F.S. (2021), requires the Department of Transportation's (Department) Office of Inspector General (OIG) to assess the validity and reliability of the performance measures information reported by the Department and make recommendations for improvement. To comply with these requirements, we reviewed three legislatively approved fiscal year (FY) 2019-20 performance measures reported in the Department's FY 2021-22 LRPP.

For this assessment, we used the following definitions from the FY 2021-22 LRPP:

Validity – The appropriateness of the measuring instrument in relation to the purpose for which it is being used.

Reliability – The extent to which the measuring procedure yields the same results on repeated trials and data are complete and sufficiently error free for the intended use.

As part of our assessment, we reviewed each responsible office's performance measure procedures and the Department's LRPP to identify the intended purpose for each measure under review. We also reviewed prior reports to determine when each measure was last assessed and the results of that assessment to conclude which performance measures would be reviewed for the current assessment.

The Commission for Transportation Disadvantaged performance measures were last assessed in 2011. In the 2013 Advisory Report No. 12P-3001:

- the measure, number of one-way trips provided (transportation disadvantaged), was determined to be valid and reliable; and
- the measure, average cost per requested one-way trip for transportation disadvantaged, was determined not to be valid or reliable. The State Transportation Development Administrator indicated the Office of Policy Planning was to work with the Commission for the Transportation Disadvantage regarding a wording change.

The Office of Maintenance performance measure was last assessed in 2011. In the 2013 Advisory Report No. 12P-3001, the measure was determined to be valid and reliable with no recommendation for improvements.

**Office of Inspector General
Florida Department of Transportation**

RESULTS OF REVIEW

As shown in Table 2, we determined:

- two performance measures were valid in measuring Department performance and providing reliable data that supports what is being measured; and
- one performance measure was not valid in measuring Department performance and did not provide reliable data that supports what is being measured.

Table 2 – Assessment of LRPP Performance Measures

Responsible Office	LRPP Performance Measure Reviewed	Valid	Reliable
Commission for Transportation Disadvantaged	1. Average cost per requested one-way trip for transportation disadvantaged	No	No
	2. Number of one-way trips provided (transportation disadvantaged)	Yes	Yes
Office of Maintenance	3. Percent of commercial vehicles weighed that were overweight: fixed scale weighings	Yes	Yes

Source: Auditor Testing

Finding 1: Average cost per requested one-way trip for transportation disadvantaged

We determined the performance measure in the Commission for Transportation Disadvantaged for the average cost per requested one-way trip for transportation disadvantaged, is not a valid indicator of that which it purports to measure. We identified the performance measure reported by the Department in the LRPP does not reflect the data source and methodology provided by the CTD. The data and methodology used by the CTD to calculate the figures in the LRPP is based on the number of one-way trips “provided” not “requested,” as the CTD believed the measure had been modified.

Additionally, **we determined** the data utilized for the measure is not reliable. We identified the data and methodology used to calculate the approved performance measure is for the number of one-way trips “provided,” rather than “requested.” The measure in the LRPP should have been calculated using the formula total costs incurred by Community Transportation Coordinators and contractors for providing requested trips for transportation disadvantaged divided by the number of requested trips provided. However, the formula used to calculate the figures provided for the LRPP was cost per trip plus cost per paratransit trip divided by two.

We recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to update the language of the performance measure to replace “requested” with “provided” and submit a request to change the measure language in the next LRPP.

**Office of Inspector General
Florida Department of Transportation**

We also recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to ensure the methodology used to calculate the measure reflects the measure's methodology and submit a request to change the measure's methodology language in the next LRPP Exhibit IV of the LRPP.

Finding 2: Number of one-way trips provided (transportation disadvantaged)

We **determined** the measure in the CTD for the number of one-way trips provided, is a valid indicator of that which it purports to measure. Additionally, **we determined** the data utilized for the measure is reliable due to the process controls in place, and the collection methodology for this measure is consistent.

We have no recommendation at this time, as we found the area under review to be in compliance.

Finding 3: Percent of commercial vehicles weighed that were overweight: fixed scale weighings

We determined the performance measure in the Office of Maintenance is a valid indicator of that which it purports to measure. Additionally, **we determined** the data utilized for this measure is reliable due to the process controls in place, and the collection methodology being consistent.

We have no recommendation at this time, as we found the area under review to be in compliance.

**Office of Inspector General
Florida Department of Transportation**

APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this engagement was to meet the statutory requirement in section 20.055 (2)(b), Florida Statutes (2021), to assess the validity and reliability of legislatively approved Department performance measures and make recommendations for improvements, if needed.

The **scope** of the assessment included all information and documentation related to the following three performance measures reported in the Department's 2021-22 LRPP for the FY 2019-20:

1. average cost per requested one-way trip for transportation disadvantaged;
2. number of one-way trips provided (transportation disadvantaged); and
3. percent of commercial vehicles weighed that were overweight: fixed scale weighings.

The **methodology** included:

- reviewing applicable statutes, rules, and procedures;
- reviewing prior advisory reports and working papers;
- interviewing appropriate Department management and staff regarding the performance measures and reporting process;
- reviewing data sources, data collection, measure definitions, and methodologies; and
- testing of available data.

**Office of Inspector General
Florida Department of Transportation**

APPENDIX B – Management Response

Regina Colson, Office of Chief Planner, Performance Coordinator, provided the following response via email on June 9, 2022:

Finding: We determined the performance measure in the Commission for Transportation Disadvantaged for the average cost per requested one-way trip for transportation disadvantaged, is not a valid indicator of that which it purports to measure. We identified the performance measure reported by the Department in the LRPP does not reflect the data source and methodology provided by the CTD. The data and methodology used by the CTD to calculate the figures in the LRPP is based on the number of one-way trips “provided” not “requested,” as the CTD believed the measure had been modified.

Additionally, we determined the data utilized for the measure is not reliable. We identified the data and methodology used to calculate the approved performance measure is for the number of one-way trips “provided,” rather than “requested.” The measure in the LRPP should have been calculated using the formula total costs incurred by Community Transportation Coordinators and contractors for providing requested trips for transportation disadvantaged divided by the number of requested trips provided. However, the formula used to calculate the figures provided for the LRPP was cost per trip plus cost per paratransit trip divided by two.

Recommendations: We recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to update the language of the performance measure to replace “requested” with “provided” and submit a request to change the measure language in the next LRPP.

We also recommend the Office of Chief Planner, Performance Coordinator work with the Commission for Transportation Disadvantaged Director to ensure the methodology used to calculate the measure reflects the measure’s methodology and submit a request to change the measure’s methodology language in the next LRPP Exhibit IV of the LRPP.

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

Corrective Action: I will work with the Commission for Transportation Disadvantaged Director to update the language of the performance measure to replace “requested” with “provided” and submit a request to change the measure language in the next LRPP.

Additionally, I will ensure the methodology used to calculate the measure reflects the measure’s methodology and submit a request to change the measure’s methodology language in the next LRPP Exhibit IV of the LRPP.

Estimated Completion Date: October 1, 2022

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Florida Department of Transportation**

DISTRIBUTION

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David Darm, Executive Director, Commission for Transportation Disadvantaged
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PROJECT TEAM

Engagement was conducted by:
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Under the supervision of:
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Amy Furney, Deputy Audit Director for Performance and Information Technology
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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.