



# Florida Department of TRANSPORTATION

Office of Inspector General  
Kristofer B. Sullivan, Inspector General

DocuSigned by:

*Kristofer B. Sullivan*

66AAC6E338F64F4...

Audit Report No. 23C-013

Department Section 129(a)(9) Financial Review - OTRB

March 22, 2024

## What We Did

---

At the request of the Florida Department of Transportation (Department), the Office of Inspector General conducted an independent audit of Department's toll facilities to verify compliance with Title 23 United States Code (U.S.C.), Highways, Chapter 1, Federal-Aid Highways, Section 129, Toll Roads, Bridges, Tunnels, and Ferries, specifically subsection 129(a)(9)(A), Equal Access for Over-The-Road Buses (OTRBs). The purpose of this engagement was to determine if OTRBs have access to toll facilities under the same terms and conditions as public transportation vehicles.

The scope of the audit was all tolling transactions associated with the Department's 9 toll facilities for the period July 1, 2022, to June 30, 2023.

## What We Found

---

**We determined** for the documents and sample of tolling transactions reviewed the Department complied in all material respects with subsection 129(a)(9)(A) requirements by providing OTRBs with access to toll facilities under the same rates, terms, and conditions as public transportation vehicles.

We first compared the Department's pertinent published toll rates to the billing system's corresponding rates and noted no differences. We also reviewed 9,962 transactions recorded during a 3-hour period to verify the billing system consistently applied the appropriate toll rate on 2 and 3-axle vehicles according to the number of axles and payment method.<sup>1</sup>

## What We Recommend

---

This report does not contain recommendations as the audit found the transactions reviewed were compliant with the applicable Section 129 requirements.

---

<sup>1</sup> The billing system is unable to identify OTRBs. Therefore, 2 and 3-axle vehicles were tested for consistency as they fit the characteristics of OTRBs and public transportation vehicles.

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

---

**TABLE OF CONTENTS**

---

<b>BACKGROUND AND INTRODUCTION</b>	<b>3</b>
<b>RESULTS OF REVIEW</b>	<b>4</b>
<b>APPENDIX A – Purpose, Scope, and Methodology</b>	<b>6</b>
<b>APPENDIX B – Management Response</b>	<b>7</b>
<b>DISTRIBUTION</b>	<b>8</b>
<b>PROJECT TEAM</b>	<b>9</b>
<b>STATEMENT OF ACCORDANCE</b>	<b>9</b>

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

---

**BACKGROUND AND INTRODUCTION**

---

At the request of the Florida Department of Transportation (Department), the Office of Inspector General conducted an independent audit of Department's toll facilities to verify compliance with Title 23 United States Code (U.S.C.), Highways, Chapter 1, Federal-Aid Highways, Section 129, Toll Roads, Bridges, Tunnels, and Ferries, specifically subsection 129(a)(9)(A), Equal Access for Over-The-Road Buses (OTRBs). The purpose of this engagement was to determine if OTRBs have access to toll facilities under the same terms and conditions as public transportation vehicles.

The scope of the audit was all tolling transactions associated with the Department's 9 toll facilities for the period July 1, 2022, to June 30, 2023.

Rule 14-100.003, Express Lane Tolling, Florida Administrative Code (F.A.C.), defines:

- (i) "Over-the-Road bus" means a bus characterized by an elevated passenger deck located over a baggage compartment and operated by, a for hire company, registered on the US Federal Motor Carrier Safety Administration (USFMCSA) registration system.

Both OTRBs and public transportation vehicles are subject to toll charges collected for the system's operations and maintenance.

To collect tolls, Florida's Turnpike uses electronic equipment through prepaid accounts. Cameras are located throughout toll plazas to photograph the license plates of vehicles lacking prepaid accounts. This process is known as "TOLL-BY-PLATE". Florida's Turnpike also collects cash as a method of payment. In all cases, sensors at tolling points record the number of axles on all vehicles to establish the toll charge.

To verify compliance with governing requirements, we compared the Department's pertinent published rates to the system's corresponding billing rates and reviewed a sample of 9,962 tolling transactions associated with the following Department's facilities:

- Alligator Alley
- I-295 Express East and West
- I-4 Ultimate
- I-595 Express
- I-75 Express
- I-95 Express
- Pinellas Bayway System
- Sunshine Skyway Bridge
- Wekiva Parkway

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

## **RESULTS OF REVIEW**

Our review was comprised of two parts:

### **Rate Schedule Comparison**

We obtained the published rate schedule effective as of February 2, 2022. We also received a report listing the system's billing rates associated with the Department's 4<sup>2</sup> toll facilities subject to subsection 129(a)(9)(A), regarding equal access for OTRBs. We compared the Department's 2 and 3-axle vehicle published toll rates to the billing system's corresponding rates to ensure accuracy. We noted no exceptions.

### **Review of Tolling Transactions**

During fiscal year (FY) 2022-23, Florida's Turnpike system, which includes Department toll facilities, recorded over 1.2 billion tolling transactions representing over \$1.1 billion.<sup>3</sup> Due to the high volume of transactions, to perform this testing we judgmentally selected a 3-hour window on June 30, 2023, between 12am and 2:59am, representing 101,439 tolling transactions and \$157,266. We further reduced the sample to the 9,962 tolling transactions that are associated with 2 and 3-axle vehicles on the Department's 9 toll facilities subject to appropriate provisions within section 129, representing \$6,856. See Figure 1.

Figure 1: Summary of Tolling Transactions

<b>FDOT Section 129 Toll Facilities Summary of Tolling Transactions June 30, 2023 - 12 am - 3 am</b>		
<b>FDOT Facility Name</b>	<b>Transaction Count</b>	<b>Dollars</b>
I-75 Alligator Alley*	489	\$1,568
I-295 Express East and West	236	\$0
I-4 Ultimate	3,877	\$1,410
I-595 Express	45	\$22
I-75 Express	357	\$143
I-95 Express	2,711	\$1,348
Pinellas Bayway System*	310	\$190
Sunshine Skyway Bridge*	1,354	\$1,721
SR 429 Wekiva Parkway*	583	\$454
Totals	9,962	\$6,856

\* Rate Schedule Tested Facility  
Source: OIG Prepared Schedule

<sup>2</sup> Only the 4 indicated facilities in Figure 1, were used for this testing as their rates are fixed. The other 5 facilities relate to managed lanes subject to variable rates and are not included in the rate schedule.

<sup>3</sup> Florida's Turnpike System/2023 Annual Comprehensive Financial Report. Totals are comprehensive and include FTE and FDOT toll facilities subject and not subject to section 129 requirements.

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

---

We reviewed all 9,962 transactions to verify the billing system consistently applied the appropriate toll rate on 2 and 3-axle vehicles according to the number of axles and payment method. We noted no exceptions.

**We determined** for the documents and sample of tolling transactions reviewed the Department complied in all material respects with subsection 129(a)(9)(A) requirements by providing OTRBs with access to toll facilities under the same rates, terms, and conditions as public transportation vehicles.

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

---

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

---

The **purpose** of this engagement was to determine if Department owned and operated tolling plazas provided equal access for OTRBs under the same terms and conditions as public transportation vehicles.

The **scope** of the audit included all tolling transactions associated with the Department's 9 toll facilities for the period July 1, 2022, to June 30, 2023.

The **methodology** included:

- verifying Department owned or operated toll facilities subject to Section 129(a)(9)(A);
- reviewing applicable governing rules;
- comparing published rates against the billing system's rates; and
- reviewing and testing the Department's tolling facilities transactions.

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

---

**APPENDIX B – Management Response**

---

On March 14, 2024, The Office of the Comptroller sent an email stating they do not have any comments regarding the report.

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

---

**DISTRIBUTION**

---

**Responsible Manager:**

Jason Adank, CPA, Comptroller, Department of Transportation  
Lisa Wilkerson, Deputy Comptroller, Office of the Comptroller

**Internal Distribution:**

Jared W. Perdue, P.E., Secretary, Department of Transportation  
Leda Kelly, Chief of Staff  
Will Watts, P.E., Assistant Secretary for Engineering and Operations  
Lisa Saliba, Assistant Secretary for Finance and Administration  
    Timothy Hsieh, CPA, Project Finance Manager, Office of the Comptroller  
    Diane Flowers, Major Project Plans Coordinator, Office of the Comptroller  
Kim Holland, P.E., Assistant Secretary for Strategic Development  
Rebekah Davis, General Counsel  
Trey Tillander, P.E., Executive Director of Transportation Technology  
Nicola Liquori, CPA, Executive Director, Florida's Turnpike Enterprise

**External Distribution:**

Melinda Miguel, Chief Inspector General, Executive Office of the Governor  
Sherrill Norman, Auditor General, State of Florida  
Jamie Christian, Florida Division Administrator, Federal Highway Administration  
Ralph Yoder, Executive Director, Florida Transportation Commission



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

---

**PROJECT TEAM**

---

Engagement was conducted by:  
Corbitt Lyons, Staff Auditor  
Erica Liang, Staff Auditor

Under the supervision of:  
Luis Camejo, Senior Audit Supervisor  
Ryan Moore, Deputy Audit Director for Contracts  
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.