



*Florida Department of Transportation*  
*Office of Inspector General*  
*Kristofer B. Sullivan, Inspector General*

Gadsden County Local Agency Program (LAP)  
Report No. 23I-003

DocuSigned by:

*Kristofer B. Sullivan*

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July 29, 2025

## **What We Did**

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The Florida Department of Transportation's (Department) Office of Inspector General conducted an audit of the Gadsden County Local Agency Program (LAP) accounting and financial management policies and processes. We evaluated the financial management controls of the Department funds in accordance with federal regulations, Florida statutes, Department guidelines, and Grant Agreements. This audit is a part of the fiscal year 2021-22 audit plan.

## **What We Found**

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**We determined** Gadsden County LAP's written accounting policies, financial management procedures, and processes comply with federal regulations, Florida statutes, and Department policies and procedures.

**We determined** the invoices for the selected grants partially complied with federal regulations, Florida statutes, and Department guidelines.

**We observed** an opportunity for the Gadsden County LAP to enhance the management of federal and state fund expenditures, ensuring they align with the timelines of the executed agreements.

## **What We Recommend**

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**We recommend** the Department's State Program Administrator ensure that the District 3 Local Programs Coordinator coordinates with the Gadsden County Local Agency Program Office to improve grant invoice timeliness.

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**BACKGROUND AND INTRODUCTION**

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**Local Agency Program (LAP)**

LAP projects serve and strengthen the Florida Department of Transportation's (Department) mission through the delivery of transportation improvements in partnership with local public agencies across the state. They represent a vast array of transportation modes and are the primary delivery mechanism for local agency projects to develop, design, and construct transportation facilities with federal aid funds.

LAP requirements are outlined through a combination of federal and state laws (see additional criteria in Attachment 1). The FDOT LAP Manual, Topic No. 525-010-300, Sections 1.2, Authority references subsections 20.23(4)(a) and 334.048(3), Florida Statutes, (F.S.) (2022), which provides directives for the policies, rules, procedures, and standards necessary for the Department to function properly with accountability for all aspects of operations.

The Department's LAP reimburses local agencies for the planning, design, and construction of transportation facilities with Federal Aid Highway Program Funds (FAHP). FAHPs are only available to local agencies that perform the required certification process, which evaluates whether the Local Agency has sufficient qualifications and ability to undertake and satisfactorily complete the work.

LAP is administered in each district by a Local Programs Administrator who provides project level support and oversight for the participating agencies. The Central Office Statewide Local Program Administrator, in turn, provides statewide program oversight, policy implementation, and guidance through the adaptation of program standards based on federal and state requirements, rules, laws, and statutes.

Gadsden County LAP receives federal aid funds provided through the Department for Local Agency Program Agreements G1O50, G2880, and G1O68 for construction projects, including sidewalks, shoulder stabilization, drainage, pedestrian lighting, and signing and pavement marking throughout the project area.

The Department assigns a grant manager, who is responsible for oversight and provides technical support and financial guidance to ensure compliance with federal regulations, Florida statutes, Department guidelines, and Agreements. The Agreement states the terms and conditions upon which Department funds will be provided and sets forth the way work deliverables will be undertaken and completed.

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## **RESULTS OF REVIEW**

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We conducted an audit of Gadsden County LAP with the following objectives:

1. Determine if Gadsden County's written accounting policies and financial management procedures and processes are in accordance with the federal regulations, Florida statutes, and Department's guidelines and agreements.
2. Determine if the invoices for the selected grants comply with federal regulations, Florida statutes, and Department guidelines.

### **Finding 1 – Financial Policies and Procedures**

**We determined** that Gadsden County LAP's written accounting policies, financial management procedures, and processes comply with federal regulations, Florida statutes, and Department policies and procedures.

Gadsden County policies and procedures were evaluated against the following criteria:

- Title 2, Part 200, Code of Federal Regulation (C.F.R.)-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D-Post Federal Award Requirements, subsection 302 Financial management;
- 2 C.F.R. 200.303 (a)-(d) Internal Controls;
- 2 C.F.R. 200.305(b) – Federal Payments;
- Section 215.971, Florida Statutes (2021) 1(d);
- Section 216.011, Florida Statutes (2021); and
- FDOT LAP Manual (2022).

The complete details regarding the criteria can be found in Attachment 1.

Gadsden County LAP's accounting and financial management policies and agreements were reviewed for statutory criteria requirements, procedures to guide processes, and language that addressed internal controls for compliance with federal regulations, Florida statutes, Department policies, procedures, and grant agreements.

We reviewed the following documents provided by Gadsden County to assess compliance:

- *Gadsden County Procurement Policy;*
- *LAP Invoice Procedure/Checklist;*
- *Procurement and policy training for Gadsden County;*
- *Personnel Handbook - Revised November 2023;*
- *Uniform Accounting System Manual;*
- *Code of Ordinances for Gadsden County;*

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- *Succession plan for Gadsden County; and,*
- *Procedure for invoicing FDOT Grants.*

There are no recommendations for this finding.

## Finding 2 – Financial Management Controls

**We determined** the invoices for the selected grants partially complied with federal regulations, Florida statutes, and Department guidelines.

Gadsden County LAP complied with the use of funds allocated and expended for allowable, reasonable, necessary, and allocable costs for Grant Agreements G1O50, G2880, and G1O68. Gadsden County adhered to the guidelines set forth in the Agreements and followed Title 2, Part 200, Code of Federal Regulations (C.F.R.)- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E-Cost Principles.

However, Gadsden County LAP did not fully comply with invoice submission timeliness as outlined by Section 7(b) of the Grant Agreements.

The criteria used to evaluate financial management compliance and invoice submission timeliness with federal regulations, Florida statutes, and Agreements G1O50, G2880, and G1O68 are as follows:

- 2 C.F.R. 200.305 – Federal Payments;
- 2 C.F.R. 200.405 – Allocable Costs;
- 2 C.F.R. 200.413 – Direct Costs;
- Section 215.86, Florida Statutes (2022);
- Section 215.971, Florida Statutes 1(d) (2021);
- Section 216.011, Florida Statutes (2021);
- Section 216.3475, Florida Statutes (2021);
- Section 255.078(1)-(5), Florida Statutes (2023);
- FDOT LAP Manual (2022) – Chapters 5 and 6;
- Grant Agreements Section 7 – General Requirements, Subsection b.

The complete criteria detail used for this finding can be found in Attachment 1.

We selected the following grants for evaluation of both compliance with financial management controls and invoice submission timeliness:

- Grant Agreement G1O50, executed 06/24/2024.
  - This grant contained four invoices in total.
- Grant Agreement G2880, executed 05/24/2022.
  - This grant contained six invoices in total.

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- Grant Agreement G1O68, executed 12/24/2019.
  - This grant contained two invoices in total.

As part of our audit methodology, we judgmentally sampled six of the twelve invoices for compliance with financial management controls. The methodology was based on the invoices with the highest total dollar value, covering both labor and construction costs, from each grant (two of four invoices for Grant G1O50, three of six invoices for Grant G2880, and one of two invoices for G1O68).

These six invoices were tested for allowability of costs, reimbursement of line item amounts, project monitoring status reports, a summary of contractual service reports, vendor supporting documentation, payroll items, and timely payment, using canceled checks. The tested invoices covered high dollar value items, such as guardrail construction, sidewalk installation, curbing, drainage, roadway restriping, asphalt paving, and other roadside projects.

The expenses were found to be allowable, reasonable, necessary, and allocable under 2 C.F.R. 200.405(a)(1)(3)-Allocable Costs. Additionally, the supporting documentation for the invoices complied with the LAP Grant Agreement's requirements, including Exhibit F, which mandates itemized listings of expenditures and corresponding documentation.

We also tested all twelve invoices for Grants G1O50, G2880, and G1O68 for invoice submission timeliness.

LAP Grant Agreement Section 7 – General Requirements, Subsection b., states, "Once the Department issues the NTP (notice to proceed) for the Project, the Recipient shall be obligated to submit an invoice or other request for reimbursement to the Department no less than once every 90 days (quarterly), beginning from the day the NTP is issued."

Our review revealed that:

- Two out of four invoices for Grant Agreement G1O50 were submitted timely.
- Four out of six invoices for Grant Agreement G2880 were submitted timely.
- Zero out of two invoices for Grant Agreement G1O68 were submitted timely.

In total, 6 out of 12 invoices for the grants selected for review were submitted timely in accordance with the quarterly requirement within the LAP Grant Agreement, which is outlined in Table 1.

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**Table 1: Invoice Timeliness**

Grant	Quarter	Invoice Number	NTP Date	Invoice Due Date	Date Submitted	Days Before (+)/ Days Past Due (-)	Quarter in Compliance?
G1050	1	1	1/25/2023	4/25/2023	7/26/2023	-92	No
G1050	2	2	1/25/2023	7/24/2023	7/26/2023	-2	No
G1050	3	3	1/25/2023	10/22/2023	8/10/2023	73	Yes
G1050	4	4	1/25/2023	1/20/2024	9/5/2023	137	Yes
G2880	1	1	1/25/2023	4/25/2023	6/28/2023	-64	No
G2880	2	2	1/25/2023	7/24/2023	9/20/2023	-58	No
G2880	3	3	1/25/2023	10/22/2023	9/20/2023	32	Yes
G2880	Close of Grant Period	4	1/25/2023	10/31/2023	9/20/2023	41	Yes
G2880	Close of Grant Period	5	1/25/2023	10/31/2023	9/26/2023	35	Yes
G2880	Close of Grant Period	6	1/25/2023	10/31/2023	10/26/2023	5	Yes
G1068	1	1	1/25/2023	4/25/2023	11/9/2023	-198	No
G1068	2	2	1/25/2023	7/24/2023	12/22/2023	-151	No

**Source:** The OIG created Table 1 using data retrieved from invoices submitted to the District for reimbursement by the Gadsden County LAP.

The Gadsden County Public Works Project Manager stated the primary cause behind the invoicing delays was staffing issues within the Gadsden County LAP. Following a review of the contract extensions granted and an in-person walkthrough with Gadsden County LAP personnel, we learned of Gadsden County LAP's significant staffing turnover during the period of review, including both a new Project Manager and a new Public Works Director. This turnover negatively impacted the LAP's ability to timely review and submit invoices to the Department for reimbursement.

Additionally, on March 16, 2023, District Three issued a 14-day noncompliance notification letter to Gadsden County regarding agreement G2880. This letter contained 11 Resident Compliance Specialist deficiencies and required a corrective action plan due no later than March 30, 2023. District Three personnel indicated the Resident Compliance Specialist initially assigned to grant G2880 by the vendor resigned on April 10, 2023. This resignation prompted an extension of the submission date of April 21, 2023, corrective action plan. The extension allowed the vendor to reassign a second Resident Compliance Specialist to resolve the compliance issue.

Delays and incomplete invoice packet submissions provided to the District result in noncompliance with the timelines established in Section 7(b) of the Grant Agreements.

**We recommend** the Department's State Program Administrator ensure that the District 3 Local Programs Coordinator coordinates with the Gadsden County Local Agency Program Office to improve grant invoice timeliness.

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**Observation 1 – Grant Agreement Extensions**

We observed an opportunity for the Gadsden County LAP to enhance the management of federal and state fund expenditures, ensuring they align with the contract period outlined in the executed agreements.

Exhibit A of the LAP Grant Agreement states, “If the project schedule cannot be met, the Recipient will notify the Department in writing with a revised schedule, or the project is subject to the withdrawal of funding.” This provision allows for the use of extensions by the grant recipient.

We identified 12 extension requests for the grants selected for review, with staff turnover being cited as the reason for 7 requests. This is outlined in Table 2.

**Table 2: Grant Agreement Execution Dates**

<b>G1050 Dover/Scotland Road Guardrail</b>	<b>G2880 Havana Middle School</b>	<b>G1068 Iron Bridge Road</b>
<b>Original Agreement Execution Date:</b> 6/20/2020	<b>Original Agreement Execution Date:</b> 5/24/2022	<b>Original Agreement Execution Date:</b> 6/24/2020
<b>NTP Date:</b> 1/25/2023	<b>NTP Date:</b> 01/25/2023	<b>NTP Date:</b> 1/25/2023
<b>Calander Days from Original Execution Date to NTP Date:</b> 949	<b>Calander Days from Original Execution Date to NTP Date:</b> 246	<b>Calander Days from Original Execution Date to NTP Date:</b> 945
<b>Extension 1</b>	<b>Extension 1</b>	<b>Extension 1</b>
Reason: Staff Turnover	Reason: Reconciliation phase not final	Reason: Re-bid (project bid overbudget)
Prior Grant End Date: 6/30/2021	Prior Grant End Date: 6/30/2023	Prior Grant End Date: 12/31/2021
New Grant End Date: 12/31/2021	New Grant End Date: 10/31/2023	New Grant End Date: 6/30/2022
<b>Extension 2</b>	<b>Extension 2</b>	<b>Extension 2</b>
Reason: Bid was over budget	Reason: Staff Turnover	Reason: Staff Turnover
Prior Grant End Date: 12/31/2021	Prior Grant End Date: 12/31/2022	Prior Grant End Date: 6/30/2021
New Grant End Date: 6/30/2022	New Grant End Date: 6/30/2023	New Grant End Date: 12/31/2021
<b>Extension 3</b>		<b>Extension 3</b>
Reason: Staff Turnover		Reason: Staff Turnover
Prior Grant End Date: 6/22/2022		Prior Grant End Date: 6/30/2022
New Grant End Date: 12/31/2022		New Grant End Date: 12/31/2022
<b>Extension 4</b>		<b>Extension 4</b>
Reason: Staff Turnover		Reason: Staff Turnover
Prior Grant End Date: 12/31/2022		Prior Grant End Date: 12/31/2022
New Grant End Date: 12/31/2023		New Grant End Date: 10/31/2023
		<b>Extension 5</b>
		Reason: Construction-Phase not final
		Prior Grant End Date: 10/31/2023
		New Grant End Date: 3/31/2024
		<b>Extension 6</b>
		Reason: Construction- Repair to prior work
		Prior Grant End Date: 3/31/2024
		New Grant End Date: 6/30/2024

**Source:** The OIG staff created this table via data retrieved from the Florida Accountability Contract Tracking System (FACTS) and the Grant Agreements.

We reviewed the grant extensions and found that all had proper documentation and District approval, with no deficiencies identified in the extension process. However, years of staff turnover led to delays in utilizing federal and state funds, which negatively impacted project deliverable timelines.

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

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The **purpose** of this engagement was to determine if the Gadsden County LAP financial management procedures, processes, and documentation are in adherence and maintained in accordance with the federal regulations, Florida statutes, and Department guidelines and Agreements.

The **scope** of this audit consisted of the Department Agreements G1O50, G2880, and G1O68 with the Gadsden County LAP.

The **methodology** included:

Review of statutes, rules, regulations, Department policies, and procedures, and documentation reviews. Gadsden County LAP policies and procedures were reviewed for statutory criteria requirements, procedures to guide processes, and language to address internal controls following general accounting principles. The following documents were provided by Gadsden County and the Department:

- *Gadsden County Procurement Policy;*
- *LAP Invoice Procedure/Checklist;*
- *Procurement and policy training for Gadsden County;*
- *Personnel Handbook - Revised November 2023;*
- *Uniform Accounting System Manual;*
- *Code of Ordinances for Gadsden County;*
- *Succession plan for Gadsden County;*
- *Procedure for invoicing FDOT Grants;*
- Invoice packages, progress reports, expenditure reports, and supporting documentation;
- *FDOT LAP Manual (2022);*
- State of Florida, Department of Transportation, Local Agency Program Grant Agreements G1O50, G2880, G1O68, G1W14, and G1838; and,
- Gadsden County LAP Single Audit Reports 2019, 2020, 2021, and 2022.

Interviews with staff members:

- Department, District Three Staff;
- Gadsden County LAP Staff; and
- Gadsden County Clerk of Courts staff.

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**APPENDIX B – Affected Entity Response**

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On May 8, 2025, LaKysha Perkins, Project Manager, Public Works at Gadsden County LAP responded by email stating the following:

“Gadsden County LAP acknowledges the finding regarding invoice submission timeliness and is committed to improving compliance in this area. Moving forward, the Gadsden County Local Agency Program Office will implement the following corrective actions:

- Establish a structured internal review process to ensure timely submission of invoices in accordance with Section 7(b) of the Grant Agreements.
- Coordinate closely with the District 3 Local Programs Coordinator and our finance department to streamline communication and address any potential delays in invoice processing.
- Provide additional reminders to the contractor, and vendor staff responsible for grant invoicing to reinforce compliance with submission deadlines.
- Implement a tracking system to monitor invoice submission timelines and proactively address any issues before deadlines are missed.

Please let us know if additional actions are required to meet compliance expectations.”

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**APPENDIX C – Management Response**

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On June 30, 2025, Samantha Samford, State Local Program Administrator within the Local Agency Program Office, responded with the following:

**Finding 2 – Financial Management Controls**

**Finding:** We determined the invoices for the selected grants partially complied with federal regulations, Florida statutes, and Department guidelines.

**Recommendation:** We recommend the Department's State Program Administrator ensure that the District 3 Local Programs Coordinator coordinates with the Gadsden County Local Agency Program Office to improve grant invoice timeliness.

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

**Corrective Action:** Enhance Monitoring, a risk assessment of the agency using the (preliminary at the time) audit findings along with standard criteria found the LA to be at an increased risk which carries a requirement of monthly monitoring by the district. This was established in early January 2025 but after discussion with the IG office we have opted to start bi-weekly check-ins with the local agency specific to their meeting invoicing requirements. I have requested an initial length of 6 months for the bi-weekly check-ins, depending on how well the agency does will determine if continued invoice-specific monitoring is necessary.

**Estimated Completion Date:** January 2025, start of increase project monitoring, July 2025, start of bi-weekly invoice specific monitoring to conclude January 2026 if all goes well.

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**DISTRIBUTION**

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**Responsible Manager:**

Rudy Powell, P.E., Chief Engineer of Operations  
Christopher Lewis, P.E., Manager, Program Management Office  
Samantha Samford, State Local Program Administrator

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Curtis Young, Public Works Director, Gadsden County Public Works  
Lakysha Perkins, Public Works Project Manager, Gadsden County Public Works

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**PROJECT TEAM**

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Engagement was conducted by:  
Cory Barker, Auditor

Under the supervision of:  
Nicholas Cooper, Senior Audit Supervisor  
Barbara Brown-Walton, 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.

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**ATTACHMENT 1 – Criteria**

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**2 C.F.R. 200.302(a) Financial Management:** Each state 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. In addition, the state's and other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

**2 C.F.R. 200.303 (a) - (d) Internal Controls:** Non-Federal entity is responsible for:

- (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).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations, and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

**2 C.F.R. 200.305 (b) Federal Payments:** For Non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. See also § 200.302(b)(6). Except as noted elsewhere in this part, Federal agencies must require recipients to use only OMB-approved, governmentwide information collection requests to request payment.

**2 C.F.R. 200.405 (a) (1) (3) Allocable Costs (2022):** A cost is allowable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. Is incurred specifically for the Federal award; is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

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**2 C.F.R 200.413 Direct Costs:** Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.

**Section 215.971(1)(d), Florida Statutes:** Agreements funded with federal or state assistance. A subrecipient and recipient must expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.

**Section 216.011(1)(a-d), Florida Statutes:** For the purpose of fiscal affairs of the state, appropriations acts, legislative budgets, and approved budgets, each of the following terms has the meaning indicated:

- (a) Activity means a unit of work that has identifiable starting and ending points, consumes resources and produces outputs.
- (b) Annual salary rate means the monetary compensation authorized to be paid a position on an annualized basis. The term does not include moneys authorized for benefits associated with the position.
- (c) Appropriation means a legal authorization to make expenditures for specific purposes within the amounts authorized by law.
- (d) Appropriations act means the authorization of the Legislature, based upon legislative budgets or based upon legislative findings of the necessity for an authorization when no legislative budget is filed, for the expenditure of amounts of money by an agency, the judicial branch, or the legislative branch for stated purposes in the performance of the functions it is authorized by law to perform.

**State of Florida Department of Transportation LAP Manual:** Establish consistent and uniform practices for authorizing other Local Agencies to use federal aid funds provided through the Florida Department of Transportation (Department) for project planning, project development, design, right-of-way relocation, acquisition, and construction.

**FDOT LAP Manual (2022) Chapter 5:** Financial management of State and Federal projects in practice follows similar guidelines and standards. LAs must have the capacity to receive and manage Federal and State financial assistance, along with the capability to determine which quantifiable costs are allowable, reasonable, and allocable under the terms and conditions of the agreement(s) for the disbursement of Federal and State financial assistance. Section 215.971, F.S. establishes requirements for agreements funded with Federal or State financial assistance. The Grant Agreement and LA financial management of the projects are connected; therefore, financial management information is organized into two chapters.

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**FDOT LAP Manual (2022) Chapter 6:** Financial management of Federal and State projects in practice follows similar guidelines and standards. LAs must have the capacity to receive and manage Federal and State financial assistance, along with the capability to determine which quantifiable costs are allowable, reasonable, and allocable under the terms and conditions of the agreement(s) for the disbursement of State and Federal financial assistance. Section 215.971, Florida Statutes (F.S.) establishes requirements for agreements funded with Federal or State financial assistance. The Grant Agreement and LA financial management of the projects are connected; therefore, financial management information is organized into two chapters. Section 6.5 - Progress Invoicing Procedures, specifies that within the grant agreements are the periodic and final invoicing requirements for the projects. The local agency requirement(s) is to maintain activity through the timely submission of invoices. After the Department has fully executed the Agreement and any required Notice to Proceed has been issued, the Local Agency may begin work on the first phase of the project.

**LAP Grant Agreement Section 7 General Requirements, Subsection b:** Once the Department issues the NTP (notice to proceed) for the Project, the Recipient shall be obligated to submit an invoice or other request for reimbursement to the Department no less than once every 90 days (quarterly), beginning from the day the NTP is issued.

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ACCOUNTABILITY HOTLINE

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**OFFICE OF INSPECTOR GENERAL**

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THE DEPARTMENT  
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A BENEFIT TO  
"LOOK THE OTHER WAY."



...SOMEONE IS COMMITTING  
OTHER TYPES OF FRAUD,  
WASTE, ABUSE, MISCONDUCT,  
OR MISMANAGEMENT.

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