



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. 23I-011
Pasco County Public Transportation (GoPasco)

September 21, 2023

What We Did

The Florida Department of Transportation's (Department) Office of Inspector General conducted an audit of Pasco County Public Transportation (GoPasco) accounting policies and financial management procedures and processes. Additionally, we evaluated the financial management controls to ensure GoPasco invoices and expenses are in accordance with federal regulations, state statutes, and Grant Agreement (Agreement) G1H35. The scope of this audit was Agreement G1H35 for fiscal years (FY) 2020-21 and 2021-22. This audit was conducted as a part of the FY 2021-22 Audit Plan.

What We Found

We determined GoPasco written accounting policies and procedures are in accordance with federal regulations, state statutes, and Department regulations.

We determined the sampled GoPasco invoices for Agreement G1H35 were appropriately reimbursed in accordance with the Federal Transit Administration (FTA) Section 5311 Operating funds¹ and Agreement G1H53.

We determined GoPasco's sampled expenses for Agreement G1H35 are allowable, necessary, reasonable, and allocable in accordance with 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, and Agreement G1H35.

What We Recommend

There are no recommendations.

¹ The Formula Grants for Rural Areas program provides capital, planning, and operating assistance to states to support public transportation in rural areas with populations of less than 50,000, where many residents often rely on public transit to reach their destinations. The program also provides funding for state and national training and technical assistance through the Rural Transportation Assistance Program.

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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 provide numerous opportunities to move people and goods through multiple modes including highways/streets, air, rail, sea, spaceports, and an ever-expanding deployment of bicycle and pedestrian facilities.

Transit agencies that receive federal funding are required to follow Title 2, Part 200, Code of Federal Regulations (C.F.R.)-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, otherwise known as the Uniform Grant Guidance, to manage their federally assisted grants. All pass-through entities must ensure that their subrecipients are following the federal requirements. These grants subsidize operational costs of transit agencies or enable vehicle purchases, unlike other grant programs which typically support construction costs. 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.

Pasco County Public Transportation (GoPasco) Background

Pasco County Public Transportation (PCPT, now branded as GoPasco) is a division of Pasco County Government, governed by the five-member Pasco County Commission. GoPasco operates 11 fixed routes and a paratransit service program provided in urbanized West Pasco County and the municipalities of East Pasco County.

GoPasco's mission is to provide safe, reliable, low-cost transportation that reduces traffic congestion and offers a range of mobility options. It improves air quality for citizens and visitors in Pasco County. GoPasco receives federal, state, and local funding, including grants, fares, contracts, and revenue. Services are equally accessible to the public. Transportation accommodations for transportation-disadvantaged residents, such as the elderly, low-income, and disabled residents, allow all citizens to travel to any location within Pasco County.

GoPasco's Relationship with the Department

The Department has Public Transportation Joint Participation Agreements with GoPasco to undertake transit projects. GoPasco is located within the geographic Department's District Seven. There is an assigned grant manager who is responsible for oversight of the Transit funds to ensure compliance with both federal and state statutes and regulations.

The state and federal funds are to be used to subsidize operational costs of transit agencies or enable vehicle purchases, unlike other grant programs (which typically support construction costs). The Department's role in GoPasco's Programs is to support and oversee GoPasco in its planning and implementation process.

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The Department provides both technical support via district authority liaisons and financial support as a pass-through entity for federal funds. GoPasco and the Department have executed agreements for each transit grant that states the terms and conditions upon which the transit funds will be provided.

GoPasco currently has a total of 14 active state grants with the Department. These state grants are funded primarily through the Public Transit Block Grant Program, the Transit Corridor Program, the Public Transit Service Development Program, and the Commission for the Transportation Disadvantaged. The purpose of the state grants is for state infrastructure, transit corridor improvement, the park and ride lot program, trips for the transportation disadvantaged, and the operation of public transit services. All state grants awarded to transit agencies are cost reimbursement grants.

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RESULTS OF REVIEW

We conducted an audit of GoPasco with the following objectives:

1. Determine whether GoPasco written accounting policies and financial management procedures and processes are in accordance with federal regulations, state statutes, and Department policies and procedures.
2. Determine whether GoPasco invoices and expenses are in accordance with federal regulations, state statutes, and Grant Agreement (Agreement) G1H35.

Finding 1 – Compliance of Written Policies and Procedures

We determined GoPasco has written accounting control procedures in accordance with federal regulations, state statutes, and Department regulations.

GoPasco's accounting 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, Department policies, procedures, and Agreements.

The following criteria were used for testing:

- 2 C.F.R. 200 - Grants and Agreement;
- 2 C.F.R. 200.302(b)(6) - Financial Management;
- Agreement Exhibit B(c), Schedule of Financial Assistance;
- Agreement Section 7, Amendments, Extensions, and Assignments;
- Agreement Section 10, Compensation and Payment, subsections (c), (d), (g), (i), and (j); and
- Agreement Section 11(e)(iii), General Requirements.

Additional details regarding these criteria can be found in **Attachment 1**.

We reviewed the following documents provided by GoPasco to determine sufficiency:

- Pasco County Prompt Payment Policy;
- Pasco County Accounting for Grants;
- Pasco County Inbound Financial Transactions Policy; and
- GoPasco Quarterly Operating Grant Reimbursement.

We did not review the Cost Allocation Plan; GoPasco does not use indirect reimbursement rates.

There were no recommendations for this finding.

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Finding 2 – Financial Management Controls

We determined the sampled GoPasco invoices for Agreement G1H35 were appropriately reimbursed in accordance with the Federal Transit Administration (FTA) Section 5311 Operating funds and Agreement G1H53. **We also determined** GoPasco's sampled expenses for Agreement G1H35 are allowable, necessary, reasonable, and allocable in accordance with 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, and Agreement G1H35.

GoPasco's payments and expenses were tested using the following criteria:

- FTA 5311;
- Prompt Payment Policy;
- 2 C.F.R. 200; and
- Agreement G1H35 terms.

Additional details regarding these criteria can be found in **Attachment 1**.

The Transit Programs Administrator for District Seven and GoPasco Business and Compliance Manager submitted invoice packages for Agreement G1H35. There was a total of four invoices submitted for the Agreement period November 2019 through December 2023. We reviewed all four invoice package checklists, the invoice cover page, itemized detail report, and the progress report against the criteria listed in the Agreement.

We randomly selected two of the four invoices (invoices 1 and 4), that included four budget categories with line-item expenses with a total reimbursed amount of \$191,811.29 for detailed testing. For each invoice package, we tested the supporting documentation against the Agreement Exhibit B (Schedule of Financial Assistance, Transit Operating Only), Itemized Invoice Expenditure Form, Quarterly Cost Distribution, and Reconciliation of Grant Funding. We determined that each expense on the two invoices was allowable, necessary, reasonable, and allocable per 2 C.F.R. 200.400, Subpart E. We also verified that the total amounts reflected on the invoice packages match the amounts in the Florida Accountability Contract Tracking System (FACTS). **See Table 1.**

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Table 1: Costs are in accordance with 2 C.F.R 200, Subpart E, and Agreement Requirements.

Contract #	Invoice #	Invoice Period	Budget Categories Operations (Transit Only)	Total Invoice Amount	Invoice Amount Requested and Reimbursed by FDOT	Invoice Package Accurate	Expenses and costs are in accordance with 2 CFR 200 Subpart E- Cost Principles		
							Allowable	Reasonable	Allocable
G1H35	1	6/30/2021 9/30/2021	Salaries	\$114,430.10	\$ 57,215.05	Yes	Yes	Yes	Yes
			Fringe Benefits	\$ 44,395.73	\$ 22,197.87				
			Contractual Services	\$ 10,216.67	\$ 5,108.34				
			Other Direct Costs	\$ 48,672.54	\$ 24,336.27				
			Farebox Revenues	\$ (22,876.77)	\$ (11,438.39)				
			Total	\$194,838.27	\$ 97,419.14				
G1H35	4	4/1/2022 6/30/2022	Salaries	\$120,676.85	\$ 60,338.43	Yes	Yes	Yes	Yes
			Fringe Benefits	\$ 46,141.18	\$ 23,070.59				
			Contractual Services	\$ 5,987.59	\$ 2,993.80				
			Other Direct Costs	\$ 27,353.07	\$ 13,676.54				
			Farebox Revenues	\$ (11,374.40)	\$ (5,687.20)				
			Total	\$188,784.29	\$ 94,392.15				

Source: Agreement G1H35, Invoice Packages received from District 7 and GoPasco Accountant. This table was created by the FDOT, OIG Auditor.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this engagement was to determine whether GoPasco has written accounting policies and financial management procedures and processes that are in accordance with federal regulations, state statutes, and Department policies and procedures. Additionally, to determine whether GoPasco invoices and expenses are in accordance with federal regulations, state statutes, and Grant Agreement G1H35.

The **scope** of this audit was Agreement G1H35 for FYs 2020-21 and 2021-22.

The **methodology** included the following:

- Reviewing relevant laws, rules, regulations, Department policies, and procedures.
- Reviewing GoPasco’s written accounting procedures.
- Reviewing Agreements between the Department and GoPasco.
- Conducting Interviews with District Seven staff, Transit Office, and GoPasco staff.
- Examining invoice packages (Invoice, Progress Report, Expenditure Report, and Supporting Documentation) for compliance with federal regulations and Agreement criteria.

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APPENDIX B – Affected Entity Response



August 1, 2023

Jessica Mobley
Deputy Audit Director for Intermodal
605 Suwannee Street, MS 44
Tallahassee, FL 32399-0450

RE: 2023 FDOT Office of Inspector General – Pasco County Audit Draft Report

Dear Ms. Mobley:

We have received the 231-011 GoPasco Draft Report on the Pasco County transit system, GoPasco. The staff and management at GoPasco would like to thank the FDOT team conducting the recent audit.

Pasco County strives hard to meet our federal and state requirements as reflected in our audit report. We concur with the conclusions reached in the audit and look forward to continued achievement and success together.

GoPasco is appreciative of the partnership and positive working relationship it has with the Florida Department of Transportation. We look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink that reads "Jannina Elkin".

Jannina Elkin
Public Transportation Director

cc: Barbara Brown-Walton, Senior Audit Supervisor-Intermodal
Mervat Bebawy, Auditor-in-Charge
Chris Leffert, FDOT – D7
Kristina McGonigal, Pasco County Public Services Grants & Fiscal Services Director
Kirk Gagnard, GoPasco Business and Compliance Manager

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APPENDIX C – Management Response

On September 5, 2023, the OIG received email responses from Gabrielle Matthews, Rail and Transit Manager and Erin Schepers, Grant Program Administrator, indicating that the Transit Office had no response to the report.

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Attachment 1 – Criteria Summaries

The following Criteria are summaries used for this engagement.

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

2 C.F.R. 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
6. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also 2 C.F.R. 200.306(b).
7. Be adequately documented. See also 2 C.F.R. 200.300 through 200.309 of this part.
8. The cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to 2 C.F.R. 200.308(e)(3).

2 C.F.R. 200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining the reasonableness of a given cost, consideration must be given to:

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1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
2. Restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
3. Market prices for comparable goods or services for the geographic area.
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
5. Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

2 C.F.R. 200.405 Allocable costs.

1. A cost is allocable to a particular Federal award or other cost objectives if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
 - Is incurred specifically for the Federal award;
 - Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
 - 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.
2. All activities which benefit from the non-Federal entity's indirect facilities and administrative costs, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.
3. Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

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4. Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also 2 C.F.R. 200.310 through 200.316 and 200.439.
5. If the contract is subject to Cost Accounting Standards (CAS), costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

2 C.F.R. 200.302 (b)(6)

The financial management system of each non-Federal entity must provide for the following:

- 6) Written procedures to implement the requirements of 2 C.F.R. 200.305 (Federal Payments)

FTA Section 5311 Procedures.

The purpose of this procedure is to describe the FDOT Public Transit Office's administration and management of the Federal Transit Administration's (FTA) Formula Grants for Rural Areas, 49 United States Code (USC), Section 5311. This procedure is included as part of the State Management Plan (SMP), as required by the FTA. The principal users of this procedure are public transportation staff at both the Central Office and District Office levels, as well as the Office of Comptroller (OOC), specifically those involved in administering the Section 5311 Program.

Agreement Exhibit B (c):

Exhibit B:

Schedule of Financial Assistance:

C. Cost Reimbursement:

The Agency will submit invoices for cost reimbursement quarterly upon the approval of the deliverables including the expenditure detail provided by the Agency.

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Agreement Section 7. Amendments, Extensions, and Assignment:

This agreement may be amended or extended upon mutual written agreement of the Parties.

Agreement Section 10 (c), (d), (g), (i), and (j):

c. Invoicing: Invoices shall be submitted no more often than monthly by the Agency in detail sufficient for a proper pre-audit and post-audit, based on the quantifiable, measurable, and verifiable deliverables as established in Exhibit "A", Project Description and Responsibilities. Deliverables and costs incurred must be received and approved by the Department prior to reimbursement. Requests for reimbursement by the Agency shall include an invoice, progress report, and supporting documentation for the deliverables being billed that are acceptable to the Department. The Agency shall use the format for the invoice and progress report that is approved by the Department.

d. Supporting documentation: Supporting documentation must establish that the deliverables were received and accepted in writing by the Agency and must also establish that the required minimum standards or level of service to be performed based on the criteria for evaluating successful completion as specified in Exhibit "A", Project Description and Responsibilities has been met. All costs invoiced shall be supported by properly executed payroll, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of changes as described in Exhibit "F", Contract Payment Requirements.

g. Invoice Processing. An Agency receiving financial assistance from the Department should be aware of the following time frames. Inspection or verification and approval of deliverables shall take no longer than 20 days from the Department receipt of the invoice.

i. Progress Report. 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.

j. Submission of other documents. The Agency shall submit to the Department such data, reports, records, contracts, and other documents relating to the Project as the Department may require as listed in Exhibit "E", Program Specific Terms and Conditions attached to and incorporated into this agreement.

Agreement Section 11 (e)(iii). General Requirements:

iii — Agency has selected to apply a state or federally approved indirect cost rate. A federally approved rate agreement or indirect cost allocation plan (ICAP) must be submitted annually.

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Prompt Payment Policy:

The purpose of this policy is to provide a guideline for Pasco County Departments to help ensure that Vendors and Contractors who provide goods and/or services to the Pasco County Board of County Commissioners (BCC) and its Departments (County) receive payment for such goods and/or services on a timely basis and in accordance with the Local Government Prompt Payment Act (Chapter 218, Part VII, Florida Statutes (F.S.)). The Local Government Prompt Payment Act (the "Prompt Payment Act") is contained in subsection 218.70 - 218.80, F.S.

IV. Proper Invoice/Payment Request Requirements

A. General

Generally, and as applicable, goods shall have been received, and services shall actually have been performed, in accordance with contractual or other specifications or requirements, to the satisfaction of the County before any payment is due to the Vendor or Contractor. Certain limited exceptions, such as for utility-type services, which require payment in advance, are permitted when authorized by the BCC.

D. Proper Invoice for Non-Construction Goods and Services

Unless otherwise specified in the applicable contract, invoices shall contain the following minimum information in order to be considered a Proper Invoice:

1. Name of the vendor;
2. Remittance address or wiring instructions;
3. Invoice Date;
4. Invoice number;
5. The "Bill To" party must be the Pasco County Board of County Commissioners or a clearly identified department or division thereof;
6. Authorizing Pasco County purchase order number(s);
7. Project name (for those invoices related to contracts that do not involve a purchase order);
8. In the case of non-purchase order procurement (emergency purchases), the full name and department of the County individual placing the order;
9. In addition to the information required in Section IV.D.1-8 above, invoices involving the purchase of goods shall also contain:
 - a. A complete item description,
 - b. Quantity purchased,
 - c. Unit price(s),
 - d. Total price (for each item),
 - e. Total amount of invoice (all items), and
 - f. All items invoiced must agree to the terms as specified in the purchase order and bid (if applicable) or be equal to or better than such terms.

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10. In addition to the information required in Section IV.D.1-8 above, invoices involving the purchase of services, including utility services (e.g., electric, telephone), shall also contain:
- a. Itemized description of services performed,
 - b. Date(s) services performed,
 - c. Billing method for services performed (i.e., approved hourly rates, percentage of completion, cost plus fixed fee, direct/actual costs, etc.),
 - d. Itemization of other direct, reimbursable costs (including description and amount),
 - e. Copies of invoices for other direct, reimbursable costs (other than incidental costs such as copying), and one (1) of the following:
 - i. Copy of both sides of a canceled check evidencing payment for costs submitted for reimbursement,
 - ii. Paid receipt

VIII. Purchases Involving Federal Funds

When the County intends to pay for a purchase with federal funds, the County shall not make such a purchase without reasonable assurance that federal funds to cover the cost will be received. Where payment, or the time of payment, is contingent upon the receipt of federal funds or federal approval, any contract and any solicitation to bid shall clearly state such contingency.

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PROJECT TEAM

Engagement was conducted by:
Mervat Bebawy, Auditor in Charge

Under the supervision of:
Barbara Brown-Walton, Senior Audit Supervisor
Jessica Mobley, 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.