



Florida Department of TRANSPORTATION

Office of Inspector General
Kristofer B. Sullivan, Inspector General

DocuSigned by:

Kristofer B. Sullivan

66AAC6E338F64F4...

April 4, 2024

Audit Report No. 24C-004
FTE Section 129(a)(9) Financial Review - OTRB

What We Did

At the request of Florida's Turnpike Enterprise (FTE), the Office of Inspector General conducted an independent audit of FTE'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 FTE'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, FTE 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 FTE's pertinent published toll rates to the billing system's corresponding rates and noted no differences. We also reviewed 50,789 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.¹

What We Recommend

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

¹ 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

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

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

BACKGROUND AND INTRODUCTION

At the request of Florida's Turnpike Enterprise (FTE), the Office of Inspector General conducted an independent audit of FTE'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 FTE'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 FTE's pertinent published rates to the system's corresponding billing rates and reviewed a sample of 50,789 tolling transactions associated with the following FTE's facilities:

- Beachline West Expressway (SR 528)
- Polk Parkway (SR 570)
- Sawgrass Expressway (SR 869)
- Seminole Expressway (SR 417)
- Suncoast Parkway (SR 589)
- Turnpike Mainline – MP 0X – MP 88 (SR 91)
- Turnpike Mainline – MP 236 – MP 309 (SR 91)
- Turnpike Mainline (SR 821)
- Western Mainline, Part C (SR 429)

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

RESULTS OF REVIEW

Our review was comprised of two parts:

Rate Schedule Comparison

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

Review of Tolling Transactions

During fiscal year (FY) 2022-23, Florida's Turnpike system recorded over 1.2 billion tolling transactions representing over \$1.1 billion.² 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 50,789 tolling transactions that are associated with 2 and 3-axle vehicles on FTE's 9 toll facilities subject to appropriate provisions within section 129, representing \$63,862. See Figure 1.

Figure 1: Summary of Tolling Transactions

FTE Section 129 Toll Facilities Summary of Tolling Transactions June 30, 2023 - 12 am - 3 am		
FTE Facility Name	Transaction Count	Dollars
Beachline West Expressway (SR 528)	4,641	\$12,779
Polk Parkway (SR 570)	1,890	\$1,787
Sawgrass Expressway (SR 869)	3,652	\$4,059
Seminole Expressway (SR 417)	2,214	\$3,322
Suncoast Parkway (SR 589)	2,861	\$2,812
Turnpike Mainline - MP 0X - MP 88 (SR 91) - Formerly Southern Coin System	12,632	\$13,587
Turnpike Mainline - MP 236 - MP 309 (SR 91) - Formerly Northern Coin System	8,877	\$10,893
Turnpike Mainline (SR 821) - Formerly Homestead Extension of Florida's Turnpike	13,007	\$13,593
Western Beltway, Part C (SR 429)	1,015	\$1,030
Totals	50,789	\$63,862

Source: OIG Prepared Schedule

We reviewed all 50,789 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.

² 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 determined for the documents and sample of tolling transactions reviewed, FTE 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 FTE’s owned 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 FTEs 9 toll facilities for the period July 1, 2022, to June 30, 2023.

The **methodology** included:

- verifying FTE’s owned 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 FTE’s tolling facilities transactions.

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

APPENDIX B – Management Response

On March 22, 2024, Florida’s Turnpike Enterprise sent an email stating they do not have any comments regarding the report.

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

DISTRIBUTION

Responsible Manager:

Nicola Liquori, CPA, Executive Director, Florida's Turnpike Enterprise
Erin Katzman, CPA, Interim Chief Financial Officer, Florida's Turnpike Enterprise

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

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.