



Florida Department of TRANSPORTATION

Office of Inspector General Kristofer B. Sullivan, Inspector General

Audit Report No. 25C-004
Department Section 129(a)(9) Financial Review - OTRB

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Kristofer B. Sullivan
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October 21, 2024

What We Did

At the request of the Florida Department of Transportation's (Department) Office of the Comptroller, the Office of Inspector General conducted an independent audit of the Department owned toll facility records 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, 2023, to June 30, 2024.

What We Found

We determined the Department's 9 toll facilities tested 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.

What We Recommend

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

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Florida Department of Transportation**

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Florida Department of Transportation**

BACKGROUND AND INTRODUCTION

At the request of the Florida Department of Transportation's (Department) Office of the Comptroller, the Office of Inspector General (OIG) conducted an independent audit of Department owned toll facility records 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, 2023, to June 30, 2024.

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 13,733 tolling transactions associated with the following Department's facilities:

- I-4 Ultimate
- I-75 Alligator Alley
- I-75 Express
- I-95 Express Lanes Phase 3
- I-275 Sunshine Skyway Bridge
- I-295 Express East and West
- I-595 Express
- Pinellas Bayway System (SR 682 and SR 679)
- Wekiva Parkway (SR 429)

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RESULTS OF REVIEW

Our review was comprised of two parts:

Rate Schedule Comparison

We obtained the published rate schedule effective as of July 1, 2023. We also received a report listing the system’s billing rates associated with the Department’s four¹ 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.² Due to the high volume of transactions, to perform this testing we judgmentally selected a 3-hour window on June 29, 2024, between 12:00am and 3:00am, representing 130,675 tolling transactions and \$196,532. We further reduced the sample to the 13,733 tolling transactions that are associated with 2 and 3-axle vehicles on the Department’s 9 toll facilities subject to applicable provisions within Section 129, representing \$9,866. See Figure 1.

Figure 1: Summary of Tolling Transactions

FDOT Section 129 Toll Facilities Summary of Tolling Transactions June 29, 2024 - 12am - 3am		
FDOT Facility Name	Transaction Count	Dollars
I-4 Ultimate	5,938	\$2,192
I-75 Alligator Alley*	641	\$2,294
I-75 Express	689	\$285
I-95 Express Lanes Phase 3	2,857	\$1,243
I-275 Sunshine Skyway Bridge*	1,740	\$2,584
I-295 Express East and West	325	\$0
I-595 Express	103	\$51
Pinellas Bayway System (SR 682 and SR 679)*	493	\$358
Wekiva Parkway (SR 429)*	947	\$859
Totals	13,733	\$9,866

* Rate Schedule Tested Facility
Source: OIG Prepared Schedule

¹ Only the four indicated facilities in Figure 1 were used for this test as their rates are fixed. The other five facilities relate to managed lanes subject to variable rates and are not included in the rate schedule.

² Florida’s Turnpike System/2023 Annual Comprehensive Financial Report (ACFR). Not all facilities are subject to Section 129 requirements. 2024 ACFR not available as of the date of this report.

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As part of our testing, we reviewed all 13,733 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.

As a result of our review, **we determined** the Department complied in all material respects with Title 23 U.S.C., 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.

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

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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, 2023, to June 30, 2024.

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.

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APPENDIX B – Management Response

The Office of the Comptroller, Project Finance Office responded on October 14, 2024, by email with the following response:

Thank you for sending the draft Section 129, VPPP, and OTRB reports. We have reviewed the P&Ts and have no comments or edits. Please proceed with finalizing the reports.

We very much appreciate the audit team's hard work for the fiscal year 2024 tolling programs certification efforts!

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PROJECT TEAM

Engagement was conducted by:
Natalie Hill, Auditor-In-Charge

Under the supervision of:
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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.