



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

Hillsborough Area Regional Transit Authority  
Report No. 25I-002

DocuSigned by:  
*Kristofer B. Sullivan*  
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January 16, 2026

### **What We Did**

The Florida Department of Transportation's (Department) Office of Inspector General audited the Hillsborough Area Regional Transit Authority (HART) to assess whether written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Additionally, whether invoices and expenses complied with federal regulations, Florida Statutes, Department policies and guidelines, and Grant Agreements G1W96, G2E82, and G2780. We conducted this audit as part of the fiscal year 2024-2025 audit plan.

### **What We Found**

**We determined** HART's accounting policies and financial procedures reviewed complied with applicable federal regulations, Florida Statutes, and Department policies and procedures.

**We determined** HART was partially compliant with grant invoice requirements, as expenses on selected grants were allowable, properly documented, and in accordance with federal regulations and Florida Statutes. However, we noted that 17 out of 21 invoices reviewed did not meet invoice submission timeliness.

### **What We Recommend**

**We recommend** the Department's District Modal Development Administrator ensure the District 7 Passenger Operations Supervisor coordinates with the Hillsborough Area Regional Transit Authority to improve the timeliness of grant invoice submission.

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## **BACKGROUND AND INTRODUCTION**

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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, and 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 grants subsidize the operational costs of transit agencies or enable vehicle purchases, unlike other grant programs, which typically support construction costs. 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 their subrecipients are following the federal requirements. 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.

### **Hillsborough Area Regional Transit Agency (HART)**

The Hillsborough Area Regional Transit (also known as the Hillsborough Transit Authority) was created in October 1979 to plan, finance, acquire, construct, operate, and maintain mass transit facilities and supply transportation assistance in Hillsborough County. The agency operates fixed-route local and express bus service, paratransit service, demand response service, MetroRapid service, and the TECO Line Streetcar system. Its service area spans approximately 1,000 square miles, with a fleet of nearly 200 buses.

HART is governed by a 15-member Board of Directors, as follows:

- Eight Hillsborough County Commissioners;
- Four City of Tampa members, including either the mayor or a city council member;
- One City of Temple Terrace member, either the mayor or a city council member; and
- Two members appointed by the Governor.

### **HART's Relationship with the Department**

HART relies on government funding, with the Department providing both technical and financial support. HART must comply with Department policies, Federal Transit Administration standards, and all applicable regulations when managing program funds.

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**RESULTS OF REVIEW**

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We conducted an audit of HART with the following objectives:

1. Determine if HART's written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.
2. Determine whether invoices for the selected grants comply with contractual agreements and Department guidelines, have invoiced expenses which are allowable, properly supported by adequate documentation, and meet applicable federal regulations and Florida Statutes.

**Finding 1 – Policies and Procedures Compliance**

**We determined** HART's accounting policies and financial procedures reviewed comply with applicable federal regulations, Florida Statutes, and Department policies and procedures.

The criteria used to evaluate policy and procedure compliance with federal regulations, Florida Statutes, and Department policies and standard operating procedures are as follows:

- 2 C.F.R Part 200, 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;
- Government Accountability Office's Standards for Internal Controls in the Federal Government (2014) (GAO Green Book);
- Section 215.86 Florida Statutes (2021), Management System and Controls;
- Section 215.971 (1)(d), Florida Statutes (2021), Florida Single Audit Act;
- Section 218.39 Florida Statutes (2021), Annual Financial Audit Reports;
- Grant Agreement G1W96 fully executed 06/11/2021;
- Grant Agreement G2E82 fully executed 12/15/2022; and
- Grant Agreement G2780 fully executed 06/10/2022.

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

We reviewed the following financial and administrative documents provided by HART to assess compliance with federal regulations, Florida Statutes, and Department policies and procedures:

- HART Employee Handbook – January 2019;
- HART Policy Manual;

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- HART Procurement Manual – Revised 11/2/2020;
- HART Organizational Chart;
- HART Board Policy;
- Continuity of Operations Plan;
- Grant Policy and Procedures;
- Accounts Payable Manual and Procedures;
- HART Chart of Accounts;
- HART Standard Operating Procedures;
- HART Teamsters Agreement; and
- HART Amalgamated Transit Union Contact.

We found the documents establish a framework for financial management and internal controls.

There are no recommendations for this finding.

**Finding 2 – Invoice Compliance**

**We determined** HART was partially compliant with grant invoice requirements, as expenses on selected grants were allowable, properly documented, and in accordance with federal regulations and Florida Statutes. However, we noted that 17 out of 21 invoices reviewed did not meet invoice submission timeliness.

HART complied with the use of funds allocated and expended for allowable, reasonable, necessary, and allocable costs for Grant Agreements G1W96, G2E82, and G2780. HART adhered to the guidelines set forth in the Grant Agreement and followed Title 2, Part 200, C.F.R.- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E-Cost Principles, and the Grant Agreements G1W96, G2E82, and G2780.

The criteria used to evaluate financial management compliance are as follows:

- Section 215.86, Florida Statutes (2021), Management System and Controls;
- Section 215.97(1)d, Florida Statutes (2021), Florida Single Audit Act;
- GAO Green Book (2014);
- Disbursement Handbook for Employees and Managers Invoicing Process;
- Reference Guide for State Expenditures;
- Disbursement Handbook for Employees and Managers;
- Transit Financial Management and Oversight Manual (2024);
- Grant Agreement G1W96 fully executed 06/11/2021;
- Grant Agreement G2E82 fully executed 12/15/2022; and
- Grant Agreement G2780 fully executed 06/10/2022.

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

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We selected the following grants for evaluation of compliance with financial management controls:

- Grant Agreement G1W96
  - This grant contained 15 invoices totaling \$1,402,042.00.
- Grant Agreement G2E82
  - This grant contained four invoices totaling \$6,054,964.00.
- Grant Agreement G2780
  - This grant contained two invoices totaling \$272,553.00.

We judgmentally sampled one invoice per grant to assess cost allowability, reimbursement accuracy, contract service documentation, payroll, and timeliness. These three invoices were tested for allowability of costs, reimbursement of line item amounts, project monitoring status reports, a summary of contractual service reports, supporting documentation, payroll items, and timely payments. The tested invoices covered salary costs associated with the operation of deliverable routes.

All three invoices complied with cost criteria and documentation requirements, outlined in Table 1 below:

**Table 1: Summary of Invoices Tested for Expense Allowability, Proper Documentation, and Accordance with Criteria**

Grant	Invoice Number	Invoice Period	Invoice Amount	Invoice Deliverables	Expenses Allowable?	Expenses Properly Documented?	Expenses in Accordance with Criteria?
G1W96	2	12/01/2021 - 12/31/2021	\$ 127,681.25	Salaries, fringe benefits, contractual services, and other direct costs related to the operation of the TECO line streetcar service	Yes	Yes	Yes
G2E82	3	07/01/2023 - 07/31/2023	\$ 1,838,529.50	State Block Grant funding for continued transit service	Yes	Yes	Yes
G2780	1	07/01/2022 - 07/31/2022	\$ 189,851.80	Salaries, fringe benefits, and other direct costs related to the operation of Route 34	Yes	Yes	Yes

**Source:** The OIG created Table 1 using data from invoices submitted to the District for reimbursement by the Hillsborough Area Regional Transit Authority.

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We also reviewed a total of 21 invoices associated with Grant Agreements G1W96, G2E82, and G2780 to assess compliance with invoice submission timeliness requirements, as stipulated in Exhibit B of each respective Grant Agreement. Our findings are summarized below:

- **Grant Agreement G1W96:** Of the 15 invoices reviewed, 11 were submitted beyond the one-month deadline established in Exhibit B. Submission delays ranged from 4 to 232 days past the due date, impacting invoices totaling \$1,001,290.67 of the \$1,401,020.99 awarded under the grant.
- **Grant Agreement G2E82:** All four invoices reviewed exceeded the six-month submission deadline outlined in Exhibit B. Delays ranged from 180 to 212 days, affecting the full grant amount of \$6,054,964.
- **Grant Agreement G2780:** Both invoices reviewed were submitted late, exceeding the one-month submission requirement in Exhibit B by 53 to 381 days. These late submissions accounted for the entire \$272,553.20 in grant funds awarded.

Overall, 17 of the 21 invoices (81%) reviewed were not submitted within the timeframe required by Exhibit B of the respective Grant Agreement. The untimely submissions collectively represented \$7,328,807.87 of the total \$7,728,539.19 in grant funds requested for reimbursement. These delays may hinder timely financial oversight and reporting and warrant corrective action to ensure compliance with Grant Agreement terms. This is displayed in Table 2 below:

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**Table 2: Invoice Timeliness**

Grant	Invoice Number	Invoice Submission Requirement	Invoice Due Date	Invoice Submission Date	Days Before (+) / Days Past Due (-)	Invoice Amount	Invoice in Compliance
G1W96	1	Monthly	12/31/2021	12/20/2021	11	\$ 89,554.82	Yes
G1W96	2	Monthly	1/31/2022	1/25/2022	6	\$ 127,681.25	Yes
G1W96	3	Monthly	2/28/2022	2/23/2022	5	\$ 89,735.86	Yes
G1W96	4	Monthly	3/31/2022	3/28/2022	3	\$ 92,758.39	Yes
G1W96	5	Monthly	4/30/2022	5/4/2022	-4	\$ 89,332.06	No
G1W96	6	Monthly	5/31/2022	6/28/2022	-28	\$ 82,685.55	No
G1W96	7	Monthly	6/30/2022	8/23/2022	-54	\$ 83,788.86	No
G1W96	8	Monthly	7/31/2022	10/17/2022	-78	\$ 45,484.21	No
G1W96	9	Monthly	11/30/2022	12/20/2022	-20	\$ 84,846.25	No
G1W96	10	Monthly	12/31/2022	7/7/2023	-188	\$ 105,361.24	No
G1W96	11	Monthly	1/31/2023	9/20/2023	-232	\$ 144,496.50	No
G1W96	12	Monthly	2/28/2023	9/25/2023	-209	\$ 122,009.77	No
G1W96	13	Monthly	3/31/2023	10/4/2023	-187	\$ 106,808.14	No
G1W96	14	Monthly	4/30/2023	10/13/2023	-166	\$ 122,685.41	No
G1W96	15	Monthly	5/31/2023	10/24/2023	-146	\$ 13,792.68	No
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G2E82	1	No later than 6 months after invoice period	12/31/2023	6/28/2024	-180	\$ 1,883,311.67	No
G2E82	2	No later than 6 months after invoice period	1/31/2024	8/30/2024	-212	\$ 1,846,148.55	No
G2E82	3	No later than 6 months after invoice period	2/29/2024	9/11/2024	-195	\$ 1,838,529.50	No
G2E82	4	No later than 6 months after invoice period	3/31/2024	10/2/2024	-185	\$ 486,974.28	No
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G2780	1	Monthly	8/31/2022	10/22/2022	-52	\$ 189,851.80	No
G2780	2	Monthly	9/30/2022	10/16/2023	-381	\$ 82,701.40	No

**Source:** The OIG created Table 2 using data retrieved from invoices submitted to the District for reimbursement by the Hillsborough Area Regional Transit Authority.

HART's current Chief Financial Officer (CFO) attributed the invoicing delays primarily to significant staffing shortages. From FY 2021 through FY 2023, HART experienced substantial executive turnover, including the departure of the Chief Executive Officer, Chief Financial Officer, and several key finance personnel.

The CFO reported difficulty in recruiting a qualified candidate to fill the position responsible for invoice submission. This turnover severely impacted HART, leaving it critically understaffed and hindering its ability to carry out essential financial management tasks.

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HART's Single Audit Reports for FYs 2021-2023 identified material weaknesses linked to these staffing shortages, which negatively affected the agency's ability to manage grant documentation and reimbursement.

**We recommend** the Department's Public Transit Office Manager ensure the District 7 Passenger Operations Supervisor coordinates with the Hillsborough Area Regional Transit Authority to improve the timeliness of grant invoice submission.

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

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The **purpose** of this engagement is to evaluate the financial management controls of Department funds to ensure invoices and expenses comply with federal regulations, Florida Statutes, Department guidelines, and Grant Agreements G1W96, G2E82, and G2780.

The **scope** of this audit was Grant Agreements G1W96, G2E82, and G2780 for FYs 2021-2025.

The **methodology** included a review of statutes, rules, regulations, Department policies and procedures, and documentation reviews. We reviewed HART's policies and procedures for statutory criteria requirements, procedures to guide processes, and language to address internal controls following general accounting principles. HART's Director of Executive Office Board Support and by the Department District Seven contract manager provided the following documents:

- A walkthrough of the HART's invoicing process;
- Review of applicable statutes, regulations, policies, and procedures;
- Documentation reviews:
  - Grant Agreement G1W96 invoices with supporting documentation for expenses billed to the Department;
  - Grant Agreement G2E82 invoices with supporting documentation for expenses billed to the Department;
  - Grant Agreement G2780 invoices with supporting documentation for expenses billed to the Department;
  - Single Audit Reports for HART for 2020, 2021, 2022, and 2023;
  - HART Employee Handbook – January 2019;
  - HART Policy Manual;
  - HART Procurement Manual – Revised 11/2/2020;
  - HART Organizational Chart;
  - HART Board Policy;
  - Continuity of Operations Plan;
  - Grant Policy and Procedures;
  - Accounts Payable Manual and Procedures;
  - HART Chart of Accounts;
  - HART Standard Operating Procedures;
  - HART Teamsters Agreement; and
  - HART Amalgamated Transit Union Contact.
- Interviews with Department District Seven staff and HART staff.

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**APPENDIX B – Affected Entity Response**



**Hillsborough Transit Authority**  
1201 E. 7th Avenue • Tampa, Florida 33605  
(813) 384-6600 • fax (813) 384-6284 • [www.goHART.org](http://www.goHART.org)

November 13, 2025

Barbara Brown-Walton  
Audit Director  
Florida Department of Transportation  
605 Suwannee Street, MS44  
Tallahassee, FL 32399-0450



***RE: Hillsborough Transit Authority (HART) Response to OIG Audit Report No. 25I-002***

Dr. Ms. Brown-Walton:

Thank you for sending the Draft Report for Follow-Up Review in your email dated October 24, 2025.

**Finding 2 - Invoice Compliance**

HART was partially compliant with grant invoice requirements as expenses on selected grants were allowable, properly documented, and in accordance with federal regulations and Florida Statutes. However, it was noted that 17 of 21 invoices reviewed did not meet the invoice submission timeliness.

**Recommendation:**

The Department's Public Transit Office Manager ensures the District 7 Passenger Operations Supervisor coordinates with the Hillsborough Transit Authority to improve the timeliness of grant invoice submission.

**Response**

Management concurs with the finding. HART has filled the position responsible for invoice submission. Currently, HART's invoices have been submitted regularly, on time, and in compliance.

If you have any questions regarding the response to the deficiency, please contact me at (813) 384-6408 or [DrainvilleS@gohart.org](mailto:DrainvilleS@gohart.org).

Respectfully,

A handwritten signature in blue ink, appearing to read "Scott Drainville".

Scott Drainville  
Chief Executive Officer

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**APPENDIX C – Management Response**

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On December 19, 2025, Erin Schepers, Grant Programs Administrator within the Transit Office, responded with the following:

**Finding 1 – Policies and Procedures Compliance**

**Finding:** We determined HART’s accounting policies and financial procedures reviewed complied with applicable federal regulations, Florida Statutes, and Department policies and procedures.

**Recommendation:** There are no recommendations for this finding.

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

**Corrective Action:** N/A

**Estimated Completion Date:** N/A

**Finding 2 – Invoice Compliance**

**Finding:** We determined HART was partially compliant with grant invoice requirements, as expenses on selected grants were allowable, properly documented, and in accordance with federal regulations and Florida Statutes. However, we noted that 17 out of 21 invoices reviewed did not meet invoice submission timeliness.

**Recommendation:** We recommend the Department’s District Modal Development Administrator ensure the District 7 Passenger Operations Supervisor coordinates with the Hillsborough Area Regional Transit Authority to improve the timeliness of grant invoice submission.

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

**Corrective Action:**

The District Modal Development Administrator will ensure that the District 7 Passenger Operations Supervisor coordinates with the Hillsborough Area Regional Transit Authority to improve the timeliness of grant invoices.

**Estimated Completion Date:** 6/30/2026

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**DISTRIBUTION**

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**Responsible Manager:**

Melissa Smith, Chief of Modal Development  
Gabrielle Matthews, Manager, Public Transit Office  
Erin Schepers, Transit Grants and Finance Administrator

**Internal Distribution:**

Jared W. Perdue, P.E., Secretary, Florida Department of Transportation  
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Brian Horn, Chief Financial Officer, Hillsborough Area Regional Transit Authority  
Lena Petit, the Director of Executive Office & Board Support, Hillsborough Area Regional Transit Authority

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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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The following criteria are summaries used for this engagement.

**2 C.F.R. 200.302 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 the 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.

**Government Accountability Office's Standards for Internal Controls in the Federal Government (2014) (GAO Green Book):**

- 12.02 Management documents in policies the internal control responsibilities of the organization.
- 12.04 Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.
- 12.05 Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives or addressing risks. If there is a significant change in an entity's process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately.

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**Section 215.86, Florida Statutes (F.S.) (2021) Management Systems and Controls:**

Each state agency and the judicial branch as defined in s.216.011 shall establish and maintain management systems and controls that promote and encourage compliance, economic, and efficient operations, reliability of records and reports, and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.

**Section 215.971 (1)(d), F.S. Single Audit Act (2021):** Establishes uniform state audit requirements for State financial assistance provided by State agencies to non-State entities to carry out State projects.

**Section 218.39 (a-c), F.S. Annual Financial Audit Reports:** If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

- (a) Each county.
- (b) Any municipality with revenues or the total of expenditures and expenses in excess of \$250,000, as reported on the fund financial statements.
- (c) Any special district with revenues or the total of expenditures and expenses in excess of \$100,000, as reported on the fund financial statements.

**Grant Agreement G1W96 Fully Executed 06/11/2021:** This Public Transportation Grant Agreement is between the State of Florida, the Department of Transportation (“Department”), and HART (“Agency”) to provide for the Department's participation in Operating Assistance to continue operating commuter service routes for residents of Columbia, Suwannee, and Hamilton counties.

Contract Exhibits A- Project Description and Responsibilities, B- Schedule of Financial Assistance, D- Agency Resolution, E- Program Specific Terms and Conditions, F- Contract Payment Requirements, and G- Audit Requirements for Awards of Federal Financial Assistance.

**Grant Agreement G2E82 Fully Executed 12/15/2022:** This Public Transportation Grant Agreement is between the State of Florida, the Department of Transportation (“Department”), and HART (“Agency”) to provide for the Department's participation in Operating Assistance to continue operating commuter service routes for residents of Columbia, Suwannee, and Hamilton counties.

Contract Exhibits A- Project Description and Responsibilities, B- Schedule of Financial Assistance, Advanced Payment Financial Provisions D- Agency Resolution, E- Program Specific Terms and Conditions, F- Contract Payment Requirements, and G- Audit Requirements for Awards of Federal Financial Assistance.

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**Grant Agreement G2780 Fully Executed 06/10/2022:** This Public Transportation Grant Agreement is between the State of Florida, the Department of Transportation (“Department”), and HART (“Agency”) to provide for the Department's participation in Operating Assistance to continue operating commuter service routes for residents of Columbia, Suwannee, and Hamilton counties.

Contract Exhibits A- Project Description and Responsibilities, B- Schedule of Financial Assistance, Advanced Payment Financial Provisions D- Agency Resolution, E- Program Specific Terms and Conditions, F- Contract Payment Requirements, and G- Audit Requirements for Awards of Federal Financial Assistance.

**Disbursement Handbook for Employees and Managers:** To provide guidance and information required for state disbursement on the Department's management of Standard Operating Procedures (SOP).

**Transit Financial Management and Oversight Manual (2024):** To provide supplemental guidance to FDOT staff responsible for the administration and oversight of the federal and state transit funding programs.

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ACCOUNTABILITY HOTLINE

Florida Department of Transportation  
**OFFICE OF INSPECTOR GENERAL**

# ACCOUNTABILITY HOTLINE

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CALL 1-800-255-8099  
WHEN YOU BELIEVE  
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...SOMEONE IS USING  
DEPARTMENT PROPERTY  
OR PEOPLE FOR  
PERSONAL GAIN.



...SOMEONE IS  
INTENTIONALLY MISLEADING  
THE DEPARTMENT  
FOR FINANCIAL GAIN.



...SOMEONE IS RECEIVING  
A BENEFIT TO  
"LOOK THE OTHER WAY."



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

VISIT [WWW.FDOT.GOV/IG](http://WWW.FDOT.GOV/IG) FOR MORE INFORMATION.

