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Kristofer B. Sullivan
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Miami-Dade Transportation Planning Organization

Audit Report No. 25I-004 October 24, 2025

What We Did

The Florida Department of Transportation's (Department) Office of Inspector General conducted an audit of Miami-Dade Transportation Planning Organization's (TPO) to evaluate accounting and financial management policies, procedures, and processes for compliance with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Additionally, we evaluated whether invoices for grant agreement G2894 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. The scope of this audit was for Fiscal Years (FY) 2022-24. This audit is a part of the FY 2024-25 audit plan.

What We Found

We determined Miami-Dade TPO's written accounting policies and financial management procedures comply with federal regulations, Florida Statutes, and Department policies and procedures.

We determined that Miami-Dade TPO's invoices for grant agreement G2894 complied with contractual agreement and Department guidelines, invoiced allowable expenses, and were properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes.

What We Recommend

We have no recommendations at this time, as we found the areas under review to be compliant with our audit objectives.

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BACKGROUND AND INTRODUCTION

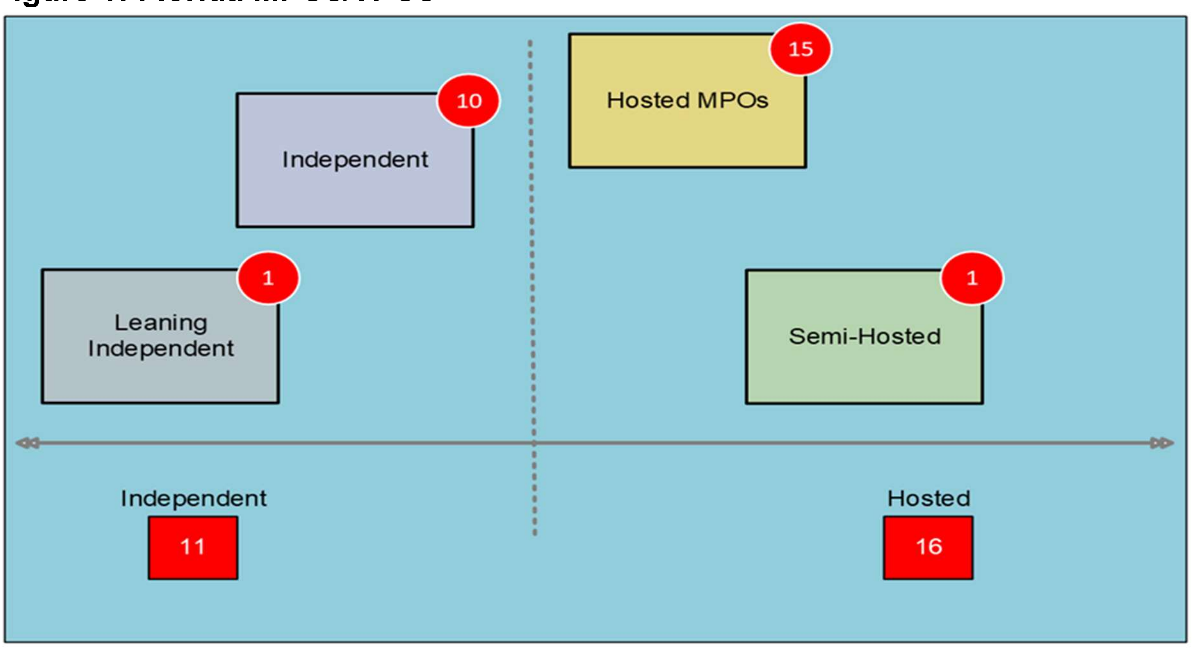
Metropolitan Planning Organizations

In 1973, the Federal-Aid Highway Act mandated the creation or designation of Metropolitan Planning Organizations (MPOs) for urbanized areas with populations greater than 50,000 people. MPOs are federally mandated Transportation Planning Organizations (TPOs), comprised of representatives from local governments and transportation authorities, which help ensure federally funded transportation projects support local priorities. In Florida, MPOs may be referred to interchangeably as MPOs, TPOs, or Transportation Planning Agencies (TPAs).

There are 27 MPOs across the state of Florida. Typically, each MPO has been founded by an Interlocal Agreement, executed under Title XI, Chapter 163 of Florida Statutes (F.S.), among the various county, city, and other local governments in the area to be served. Many MPOs also execute a separate service agreement with a participating local government to obtain administrative services or other support (e.g., office space), often at below market rates. The terms of these arrangements vary widely.

The Florida Department of Transportation's (Department) Office of Policy Planning classifies the MPOs into two categories, hosted and independent, and two subcategories, leaning independent and semi-hosted, to classify the governance structure. Figure 1 illustrates how Florida MPO/TPOs are classified.

Figure 1: Florida MPOs/TPOs



Source: A snapshot of Florida MPOs – Department Office of Policy and Planning; created by the Office of Inspector General (OIG) as of February 2025.

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The MPO carries out four primary activities:

- Develops and maintains a Long-Range Transportation Plan (LRTP), which addresses no less than a 20-year planning horizon.
- Updates and approves a Transportation Improvement Program (TIP), a four-year highway and transit improvement program. In Florida, MPOs are required to develop and adopt a TIP annually that includes a five-year program of projects. The fifth year is included for illustrative purposes.
- Develops and adopts a Unified Planning Work Program (UPWP), which identifies the MPO's budget and planning activities that are to be undertaken in the metropolitan planning area.
- Prepare a Public Participation Plan, which describes how the MPO involves the public and stakeholder communities in transportation planning. The MPO also must periodically evaluate whether its public involvement process continues to be effective.

Miami-Dade Transportation Planning Organization (TPO)

The Miami-Dade TPO was established on March 2, 1977, through an Interlocal Agreement between Miami-Dade County and the Department. The TPO was formerly known as the Metropolitan Planning Organization for the Miami Urbanized Area and guides the transportation planning process in Miami-Dade County.

Miami-Dade TPO's main responsibilities are to ensure conformance with federal regulations requiring that highways, mass transit, and other transportation facilities and services are properly developed and deployed with the overall urban development plan, and to approve plans for regional and state transportation network accessibility.

A 24-member governing board oversees the TPO, making final decisions on policy, budgets, transportation plans, agreements, contracts, and organizational structure.

Miami-Dade TPO's Relationship to the Department

Miami-Dade TPO is located in District Six and has an assigned District MPO Liaison who oversees the use of MPO funds and ensures compliance with federal and state requirements. District Six provides both technical support and financial management as a pass-through entity for federal funds. The Consolidated Planning Grant, provided annually by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), funds these activities through the Department.

Grant agreement G2894, between Miami-Dade TPO and the Department was executed to outline the funding terms, work tasks, and budget under the UPWP, was selected for testing. Grant agreement G2894 is budgeted for $16,260,132.06.

RESULTS OF REVIEW

We conducted an audit of Miami-Dade TPO with the following objectives:

1. Determine if Miami-Dade TPO'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

We determined Miami-Dade TPO's written accounting policies and financial management procedures are in accordance with federal regulations, Florida Statutes, and Department policies and procedures.

The criteria used to determine Miami-Dade TPO's compliance with federal regulations, Florida Statutes, and Department policies and procedures were as follows:

- Title 2, Part 200, Code of Federal Regulations (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
- Section 215.86, Florida Statutes, (F.S.) (2023) Management System and Controls
- Reference Guide for State Expenditures

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

Miami-Dade TPO's accounting policies and financial management procedures were reviewed for statutory criteria requirements, processes, and language that addressed internal controls, in accordance with federal regulations, Florida Statutes, and Department policies and procedures.

The following documents, provided by Miami-Dade TPO, were found to be in compliance.

- Grant Management and Financial Management Policies and Procedures;
- Informs Grant Management and Financial Software System;
- Miami-Dade TPO Personnel Handbook;
- Miami-Dade TPO 2024 Continuity of Operations Plan (COOP);

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- General Ledger Chart of Accounts with a Decoding Ledger;
- Succession Plan (included in 2024 Continuity of Operations Plan); and
- Miami-Dade TPO Organization Chart.

We have no recommendations at this time, as we found this area to be compliant.

Finding 2 – Grant and Invoice Compliance

We determined that Miami-Dade TPO's invoices for grant agreement G2894 complied with contractual agreement and Department guidelines, invoiced allowable expenses, and were properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes.

The criteria used to evaluate financial management compliance with federal regulations, Florida Statutes, and grant agreement G2894 were as follows:

- 2 C.F.R. 200.305 Federal Payments;
- 2 C.F.R. 200.308 Revision of Budget and Program Plans;
- 2 C.F.R. 200.405 Allocable Costs;
- 2 C.F.R. 200.413 Direct Costs;
- Section 215.86, F.S. Management System and Controls;
- Section 215.97, Florida Statutes, (F.S.) (2023), Florida Single Audit Act;
- Reference Guide for State Expenditures;
- Disbursement Handbook for Employees and Managers;
- Department MPO Program Management Handbook (2025); and
- Grant agreement G2894.

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

We evaluated grant agreement G2894 for compliance with financial management controls. The grant agreement states that the Department shall reimburse Miami-Dade TPO for costs incurred to perform services satisfactorily during a monthly or quarterly period in accordance with the Scope of Work, Exhibit "A," and Section 11 (a) - Compensation and Payment, in accordance with grant agreement G2894 as follows:

> "Reimbursement is limited to the maximum amount authorized by the Department. Requests for reimbursement by the MPO shall include an invoice, an itemized expenditure report, and a progress report for the period of services being billed that are acceptable to the Department. The MPO shall use the format for the invoice, itemized expenditure report, and progress report that is approved by the Department. The MPO shall provide any other data that FHWA or the Department requires to justify and support the payment requested."

District Six Transportation Planning Manager submitted a total of 24 invoice packages for grant agreement G2894, covering the period from July 1, 2022, to June 30, 2024.

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We reviewed supporting documentation for all invoices, including cover pages, itemized expenditure detail reports, and progress reports, to assess compliance with grant agreement G2894, the MPO Handbook, and the Unified Planning Work Program (UPWP).

All invoices were submitted within the required 90-day period following each quarter's end, in accordance with the grant agreement terms and the MPO Handbook. See Tables 1 and 2

We tested expenditures across five cost category areas for the 24 invoice packages: salaries, fringe benefits, contract/consultant services, direct costs, and indirect costs. Supporting documentation submitted to the District was reviewed to ensure compliance with 2 C.F.R. Part 200, Subpart E- 200.403–405 and grant agreement G2894. All tested expenses, totaling $14,014,787.44, were determined to be allowable, reasonable, allocable, and necessary. Additionally, we verified that the invoice totals matched the amounts recorded in the Florida Accountability Contract Tracking System (FACTS).

Table 1 – G2498 PL Funds Invoice Timeliness

Quarter Period (FY)	Invoice Period	Quarter End Month Due	Invoice Submitted (Inv. #)	Invoice Received by District Six	Quarterly Invoice Submittal Compliance
Quarter 1 (FY22/23)	07/01/2022 09/30/2022	Sep-22	Yes (#1)	10/27/2022	Yes
Quarter 2 (FY22/23)	10/01/2022 12/31/2022	Dec-22	Yes (#2)	2/17/2023	Yes
Quarter 3 (FY22/23)	01/01/2023 03/31/2023	Mar-23	Yes (#3)	6/2/2023	Yes
Quarter 4 (FY22/23)	04/01/2023 06/30/2023	Jun-23	Yes (#4)	8/17/2023	Yes
Quarter 1 (FY23/24)	07/01/2023 09/30/2023	Sep-23	Yes (#5)	11/3/2023	Yes
			Yes (#6)	11/14/2023	
Quarter 2 (FY23/24)	10/01/2023 12/31/2023	Dec-23	Yes (#7)	2/1/2024	Yes
			Yes (#8)	3/6/2024	
Quarter 3 (FY23/24)	01/01/2024 03/31/2024	Mar-24	Yes (#9)	5/16/2024	Yes
			Yes (10)	5/9/2024	
Quarter 4 (FY23/24)	04/01/2024 06/30/2024	Jun-24	Yes (#11)	8/6/2024	Yes
			Yes (#12)	9/5/2024	
			Yes (#13)	12/20/2024	
			Yes (#13)	2/25/2025	

Source: Created by OIG Auditor from Miami-Dade TPO invoices submitted to District Six

Table 2 – G2498 SU Funds Invoice Timeliness

Quarter Period (FY)	Invoice Period	Month Due	Invoice Submitted (Inv. #)	Invoice Received by District Six	Quarterly Invoice Submittal Compliance
Quarter 1 (FY22/23)	07/01/2022 09/30/2022	December 2022	N/A	N/A	Yes
Quarter 2 (FY22/23)	10/01/2022 12/31/2022	March 2023	Yes (#1)	1/19/2023	Yes
Quarter 3 (FY22/23)	01/01/2023 03/31/2023	June 2023	Yes (#2)	4/27/2023	Yes
Quarter 4 (FY22/23)	04/01/2023 06/30/2023	September 2023	Yes (#3)	7/27/2023	Yes
Quarter 1 (FY23/24)	07/01/2023 09/30/2023	December 2023	Yes (#4)	10/25/2023	Yes
			Yes (#8)	10/26/2023	
Quarter 2 (FY23/24)	10/01/2023 12/31/2023	March 2024	Yes (#5)	1/30/2024	Yes
			Yes (#9)	1/30/2024	
Quarter 3 (FY23/24)	01/01/2024 03/31/2024	June 2024	Yes (#6)	5/16/2024	Yes
			Yes (#10)	5/16/2024	
Quarter 4 (FY23/24)	04/01/2024 06/30/2024	September 2024	Yes (#7)	8/20/2024	Yes
			Yes (#11)	8/8/2024	

Source: Created by OIG Auditor from Miami-Dade TPO invoices submitted to District Six

We have no recommendations at this time, as we found this area to be compliant.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this engagement was to conduct an audit of Miami-Dade Transportation Planning Organization's (TPO) to evaluate accounting and financial management policies, procedures, and processes for compliance with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Additionally, we evaluated whether invoices for grant agreement G2894 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.

The **scope** of this audit consisted of the Department grant agreement G2894 FYs 2022-24.

The **methodology** included:

- Review of Florida Statutes, federal regulations, Department policies, and procedures.
- Documentation reviews:
    - grant agreement G2894 invoices with supporting documentation for expenses billed to the Department.
    - Single Audit Reports for Miami-Dade TPO for 2021, 2022, and 2023.
    - grant management and financial management policies and procedures
    - informs grant management and financial software system
    - Miami-Dade handbook
    - Miami-Dade 2024 continuity of operations plan (coop)
    - general ledger chart of accounts with a decoding ledger
    - succession plan (included in 2024 coop)
    - Miami-Dade TPO organization chart
- Interviews with staff members:
    - Department District Six Staff; and
    - Miami-Dade TPO Staff.

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APPENDIX B – Affected Entity Response

The OIG received an email from Aileen Bouclé, Executive Director, Miami-Dade TPO, on September 24, 2025, indicating Miami-Dade TPO does not have any additional comments.

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APPENDIX C – Management Response

On September 30, 2025, the OIG received an email response from Donna Green, Statewide MPO Administrator, Office of Policy Planning, stating thank you for the opportunity to review the preliminary draft tentative audit report for the Miami-Dade Transportation Planning Organization (TPO). We support your compliance determinations for Grant Agreement G2894 and appreciate your thorough review in accordance with applicable federal regulations and Florida Statutes.

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DISTRIBUTION

Responsible Manager:

Huiwei Shen, Chief Planner, Chief Planner Office
Dana Reiding, Director, Office of Policy Planning
Donna Green, Statewide MPO Administrator
Mike Neidhart, Statewide MPO Coordinator
Tiffany Johnson, Statewide MPO Coordinator

Internal Distribution:

Jared W. Perdue, P.E., Secretary, Florida Department of Transportation
Jessica Ottaviano, Chief of Staff
Will Watts, P.E., Chief Operations Officer, Assistant Secretary
Lisa Saliba, Chief Finance and Administration Officer, Assistant Secretary
Dan FitzPatrick, Chief Strategy Officer, Assistant Secretary
Rebekah Davis, General Counsel
Trey Tillander, P.E., Executive Director of Transportation Technology
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Aileen Boucle, Executive Director, Miami-Dade TPO
Zainab Salim, Deputy Director of Administration, Miami-Dade TPO
Maria Tery Vilches, Deputy Director of Transportation, Miami-Dade TPO

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PROJECT TEAM

Engagement was conducted by:
Melinda Coleman, Auditor

Under the supervision of:
Ashley Clark, 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

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 Summaries

The following criteria are summaries used for this engagement.

2 C.F.R. 200.302 Financial Management (2024): 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 (2024): 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 Federal Payments (2024): Guidelines Non-Federal entity must follow to ensure timely payments. Payments may not be withheld without specific condition including project objective noncompliance or indebtedness to the Federal Government. Use of OMB approved form is required when requesting advance payment or reimbursements on allowable expenditures.

2 C.F.R. 200.308 Revision of Budget and Program Plans (2024): Deviations from the approved budget, project scope, or objective must be reported and receive prior approval including:

- change in project scope or objective;
- key personnel change (listed in the application);
- disengagement from the project over three months or 25% reduction in time devoted to the project;
- inclusion of costs requiring prior approval; and

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- transfer of funds budgeted for a participant support cost.

2 C.F.R. 200.405 Allocable Costs (2024): The standard to determine if a cost is allocable by examining if the goods or services were chargeable according to the benefit received. Allocation between two projects: Direct Cost allocation principles apply if a cost benefits two or more projects and the proportions are easily determined. The cost must be allocated based on the proportional benefit. If the costs cannot be easily determined, then the allocation may be based on any reasonable documented basis.

2 C.F.R. 200.413 Direct Costs (2024): Direct cost can be identified by specific final cost object or whose costs can be directly assigned to an activity. Direct costs that identify with the award rather than the nature of goods or service involved is the determining factor to distinguish direct cost from indirect costs. This section provides guidance for the treatment of salaries, utilities, office space, etc.

Section 215.86, F.S. Management Systems and Controls (2023): 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 215.97, F.S. Single Audit Act (2023): Establishes uniform state audit requirements for State financial assistance provided by State agencies to non-State entities to carry out State projects.

Grant Agreement G2894 MPOA Grant Fully Executed on 5.26.2022-Agreement: This Metropolitan Planning Organization Agreement is between the State of Florida, Department of Transportation ("Department"), and an agency of the State of Florida, Miami-Dade Transportation Planning Organization (MPO) to pass financial assistance through the Department in the form of FHWA funds to the MPO for the completion of transportation related planning activities set forth in the Unified Planning Work Program (UPWP) of the MPO (Project), state the terms and conditions upon which FHWA funds will be provided, and set forth the manner in which work tasks and subtasks within the UPWP will be undertaken and completed.

Disbursement Handbook for Employees and Managers (2024): To provide guidance and information required for state disbursement, on the Department's management of Standard Operating Procedures (SOP).

DFS Reference Guide for State Expenditures (2022): Provide state agencies guidance regarding the requirements applicable to the disbursement of funds from the State Treasury.

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MPO Program Management Handbook (2023): 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