



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

Department Section 129(a)(9) Financial Review
Over-The-Road Buses

Report No. 26C-007

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Kristofer B. Sullivan
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October 22, 2025

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 review 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 review was all tolling transactions associated with the Department's 10 toll facilities for the period July 1, 2024, to June 30, 2025.

What We Found

We determined the Department's 10 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 review found the transactions reviewed were compliant with the applicable Section 129 requirements.

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Florida Department of Transportation**

TABLE OF CONTENTS

BACKGROUND AND INTRODUCTION	3
RESULTS OF REVIEW	4
Finding 1 – OTRBs Financial Review	4
APPENDIX A – Purpose, Scope, and Methodology	6
APPENDIX B – Management Response	7
DISTRIBUTION	8
PROJECT TEAM	9
STATEMENT OF ACCORDANCE	9
ACCOUNTABILITY HOTLINE	10

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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 review 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 review was all tolling transactions associated with the Department's 10 toll facilities for the period July 1, 2024, to June 30, 2025.

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 15,474 tolling transactions associated with the following Department's facilities:

1. I-275 Sunshine Skyway Bridge
2. I-295 Express
3. I-595 Express
4. I-75 Alligator Alley
5. I-75 Express Lanes
6. Pinellas Bayway System
7. State Road 429 Wekiva Parkway
8. I-4 Ultimate
9. I-95 Express Lanes Phase 3
10. Gateway Expressway Phase 1

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RESULTS OF REVIEW

Finding 1 – OTRBs Financial Review

We determined the Department 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.

Our review was comprised of two parts:

Rate Schedule Comparison

We obtained the Florida Turnpike Enterprise's published toll rates effective as of July 1, 2024. We also received a report listing the system's billing rates associated with the Department's five¹ 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) 2023-24, Florida's Turnpike system, which includes Department toll facilities, recorded over 1.3 billion tolling transactions representing over \$1.28 billion.² Due to the high volume of transactions, to perform this testing we judgmentally selected a 3-hour window on June 28, 2025, between 12:00am and 3:00am, representing 133,076 tolling transactions and \$201,519. We further reduced the sample to the 15,474 tolling transactions that are associated with 2 and 3-axle vehicles on the Department's 10 toll facilities subject to applicable provisions within Section 129, representing \$11,764. See Figure 1.

¹ Only the five 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 schedules.

² Florida's Turnpike System/2024 Annual Comprehensive Financial Report (ACFR), page 67. Not all facilities are subject to Section 129 requirements. 2025 ACFR not available as of the date of this report.

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Figure 1: Summary of Applicable Tolling Transactions

FDOT Section 129 Toll Facilities Summary of Applicable Tolling Transactions June 28, 2025 - 12am - 3am		
FDOT Facility Name	Transaction Count	Dollars
I-275 Sunshine Skyway Bridge*	1,986	\$2,960
I-295 Express	332	\$0
I-595 Express	84	\$42
I-75 Alligator Alley*	664	\$2,399
I-75 Express Lanes	776	\$287
Pinellas Bayway System*	500	\$354
State Road 429 Wekiva Parkway*	1,291	\$1,184
I-4 Ultimate	5,095	\$1,894
I-95 Express Lanes Phase 3	3,703	\$1,606
Gateway Expressway Phase 1*	1,043	\$1,039
Totals	15,474	\$11,765

* Rate Schedule Tested Facility
Source: OIG Prepared Schedule

As part of our testing, we reviewed all 15,474 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.

This report does not contain recommendations, as the review 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 this review included all tolling transactions associated with the Department's 10 toll facilities for the period July 1, 2024, to June 30, 2025.

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 13, 2025, by email with the following response:

We will not be submitting any comments on any of the three draft Preliminary and Tentative reviews (Section 129 toll expenditures, VPPP expenditures, or over-the-road bus). Thank you and your team for your hard work on this year's certification. We look forward to receiving the final published reports.

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PROJECT TEAM

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

Under the supervision of:
Emma Valentin, 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 using The Institute of Internal Auditors' *Global Internal Audit Standards* as a guide.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.

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