



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

Okaloosa-Walton Transportation Planning Organization
Audit Report No. 26I-003

DocuSigned by:
Kristofer B. Sullivan
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June 25, 2026

What We Did

The Florida Department of Transportation's (Department) Office of Inspector General (OIG) conducted an audit of the Okaloosa-Walton Transportation Planning Organization (TPO) to evaluate the written accounting and financial management policies, procedures, and processes. Additionally, we evaluated selected invoices and expenses for grant agreement G2U27 for compliance with federal regulations, Florida Statutes, Department policies, and standard operating procedures. The scope of this audit consisted of the Okaloosa TPO policies, procedures, and guidance, as well as the Department grant agreement G2U27 for Fiscal Years (FYs) 2024-2025 and the associated documentation. This audit was conducted as part of the OIG's FY 2025–2026 Annual Audit Work Plan.

What We Concluded

We concluded the Department's Central Office and District Three provide effective governance over federal and state funds through oversight, risk management, performance management, and quality assurance processes, ensuring continued adherence to all applicable regulatory and policy frameworks. The results of our engagement provide reasonable assurance that the Okaloosa-Walton TPO has established internal controls designed to guide and support effective operations.

We determined Okaloosa-Walton TPO's written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.

We determined the invoices for grant agreement G2U27 complied with contractual agreements and Department guidelines, invoiced allowable expenses, and were properly supported by adequate documentation, and met applicable federal regulations, Florida Statutes, and Department regulations.

We determined the Department, both Central Office and District Three, provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

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

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. MPOs are designated by federal law and regulations executed under Title 23, Part 450, Code of Federal Regulations (C.F.R.), Metropolitan Transportation Planning and Programming, Subpart C- Metropolitan planning organization designation and redesignation, 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.

The Florida Department of Transportation's (Department) Office of Policy Planning categorizes MPOs based on their organizational structure as either independent or hosted. Independent MPOs are further classified as Free-Standing or Leaning Independent, while Hosted MPOs fall into one of three types: Component, Dual Purpose, or All-in-One Agency.

The MPO carries out four primary activities:

- Develop and maintain a Long-Range Transportation Plan (LRTP), which addresses no less than a 20-year planning horizon.
- Update and approve 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.
- Develop and adopt 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 (PPP), 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.

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The primary duties of the MPO are to be accomplished and identified in a written agreement and executed as an interlocal agreement.

The Okaloosa-Walton TPO was established by a designation from the Governor of Florida and an interlocal agreement in 1981 and operates as a component-hosted MPO. It serves as the designated MPO for the Navarre–Miramar Beach–Destin, FL, Transportation Management Area and includes ten municipalities.

The Okaloosa-Walton TPO's purpose is to develop multimodal transportation systems that maximize mobility for people and goods, while reducing fuel consumption and air pollution to the greatest extent feasible.

Okaloosa-Walton TPO's governing board consists of 21 members, primarily elected officials from municipalities in the planning area. The board oversees and approves the organization's budget, sets project priorities, appoints committee members, and adopts resolutions. The Emerald Coast Regional Council (ECRC), formerly the West Florida Regional Planning Council, hosts the TPO and provides the professional staff needed to maintain a continuing, cooperative, and comprehensive (3-C) planning process.

Okaloosa-Walton TPO is located in District Three and works with a designated District MPO Liaison responsible for overseeing TPO funds and ensuring compliance with federal and state requirements. District Six provides technical and financial support as the pass-through entity for federal funds. The Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) provide Consolidated Planning Grant funding annually through the Department.

Grant agreement G2U27, between Okaloosa-Walton TPO and the Department, outlines the funding terms, work tasks, and budget under the UPWP and totals \$1,853,869.00.

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RESULTS OF REVIEW

We concluded the Department's Central Office and District Three provide effective governance over federal and state funds through oversight, risk management, performance management, and quality assurance processes, ensuring continued adherence to all applicable regulatory and policy frameworks. The results of our engagement provide reasonable assurance that the Okaloosa-Walton TPO has established internal controls designed to guide and support effective operations.

We conducted an audit of Okaloosa-Walton TPO with the following objectives:

1. Determine if Okaloosa-Walton TPO's written accounting policies and procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.
2. Determine whether invoices for grant agreement G2U27 comply with Florida Statutes, contractual agreements, and Department guidelines, have invoiced expenses which are allowable, and are properly supported by adequate documentation.
3. Determine whether the Department provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

Finding 1 - Policies and Procedures

We determined Okaloosa-Walton TPO's written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.

We evaluated compliance against the following criteria:

- 2 C.F.R. 200.302 Financial Management;
- 2 C.F.R. 200.303 (a)-(d) Internal Controls;
- 2 C.F.R. 200.320 Procurement methods;
- Section 215.97, Florida Statutes (F.S.), Single Audit Act (2025);
- MPO Program Management Handbook (2025); and
- Public Transportation grant agreement G2U27.

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

We reviewed the following financial and administrative documents provided by ECRC, on behalf of Okaloosa-Walton TPO, to assess compliance.

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The documents reviewed included:

- ECRC Procedures Narrative;
- ECRC Chart of Account List General Ledger Codes Project Only;
- ECRC Financial Management System;
- ECRC Accounting Policies and Procedures Manual;
- ECRC 2025 Organizational Chart;
- Bylaws of the West Florida Regional Planning Council;
- ECRC Procurement Policy;
- ECRC Job Descriptions;
- ECRC Financial Statements Single Audit 2022-2024; and
- Okaloosa-Walton TPO Bylaws.

The documents generally establish a framework for financial management, approval authorities, and outline payment and procurement procedures.

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

Finding 2 - Financial Management Controls

We determined the invoices for grant agreement G2U27 complied with contractual agreement and Department guidelines, invoiced allowable expenses, and were properly supported by adequate documentation and met applicable federal regulations, Florida Statutes, and Department regulations.

We evaluated compliance against the following criteria:

- 2 C.F.R. 200.305(b)(9) Federal Payments;
- 2 C.F.R. 200.405 Allocable Costs;
- 2 C.F.R. 200.413 Direct Costs;
- Section 112.061, F.S. Per Diem and Travel (2025);
- Department of Financial Services, Reference Guide for State Expenditures, Invoices and Travel Sections; and
- Department MPO Program Management Handbook Chapter 3.3.2 UPWP Invoicing.

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

We reviewed the grant agreement G2U27 for the service deliverables, terms, and compliance requirements.

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The grant agreement states that the Department shall reimburse the MPO 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 G2U27 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."

The District Three Planning Specialist III submitted a total of thirteen invoice packages for grant agreement G2U27, covering the period from July 1, 2024, to July 31, 2025. We reviewed supporting documentation for all invoice packages, including cover pages, itemized expenditure reports, and progress reports, to assess compliance with grant agreement G2U27 and the MPO Handbook.

All invoices were submitted within the required 90-day period following each quarter end, in accordance with agreement terms and the MPO Handbook requirements. See Table 1.

To test compliance, we selected invoices using a systematic sampling process. We selected every other invoice out of the thirteen for additional detailed review. We tested the expenditures across six cost category areas for six of the thirteen invoice packages: salaries, fringe benefits, consultant fees, indirect expenses, direct expenses, and travel. Supporting documentation submitted to District three was reviewed to ensure compliance with 2 C.F.R. 200.305, 2 C.F.R. 200.405, and 200.413, and grant agreement G2U27. All tested expenses, totaling \$234,921.93, 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.

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Table 1 – G2U27 PL Funds Expense Testing

Invoice #	Invoice Amount	Invoice Period	Invoice Due 90 Days After Quarter Ends	Invoice Received by District Three	Allowable Costs - Actual and Supported
G2U27 - 1	\$30,874.68	7/1/2024 – 7/31/2024	12/31/2024	10/16/2024	Yes
G2U27 - 2	\$48,946.22	8/1/2024 – 8/31/2024	12/31/2024	10/24/2024	Yes
G2U27 - 3	\$37,597.73	9/1/2024 – 9/30/2024	12/31/2024	12/17/2024	Yes
G2U27 - 4	\$44,006.28	10/1/2024 – 10/31/2024	3/31/2025	1/9/2025	Yes
G2U27 - 5	\$40,941.70	11/1/2024 – 11/30/2024	3/31/2025	1/30/2025	Yes
G2U27 - 6	\$40,811.89	12/1/2024 – 12/31/2024	3/31/2025	2/18/2025	Yes
G2U27 - 7	\$44,025.04	1/1/2025 – 1/31/2025	6/30/2025	3/26/2025	Yes
G2U27 - 8	\$42,211.08	2/1/2025 – 2/28/2025	6/30/2025	5/21/2025	Yes
G2U27 - 9	\$39,381.32	3/1/2025 – 3/31/2025	6/30/2025	5/30/2025	Yes
G2U27 - 10	\$35,818.88	4/1/2025 – 4/30/2025	9/30/2025	6/30/2025	Yes
G2U27 - 11	\$42,101.46	5/1/2025 – 5/31/2025	9/30/2025	8/28/2025	Yes
G2U27 - 12	\$28,089.58	6/1/2025 – 6/30/2025	9/30/2025	9/19/2025	Yes

Source: Created by OIG Auditor from Okaloosa-Walton TPO invoices submitted to District Three

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

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Finding 3 - Governance Over MPO Processes: Oversight, Risk Management, Performance Monitoring, and Quality Assurance

We determined the Department, both Central Office and District Three, provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

We evaluated governance using the following criteria:

- 2 C.F.R. 200.303 (a)-(d) Internal Controls;
- 23 C.F.R. 450.336 Self-certifications and Federal certifications;
- Section 215.86, F.S. Management systems and controls (2025);
- State of Florida, Department of Transportation – Metropolitan Planning Organization grant agreement G2U27;
- MPO Program Management Handbook 3.3.1.2.1 Modifications; and
- MPO Program Management Handbook 3.3 UPWP Implementation.

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

We evaluated the effectiveness of both Central Office and District Three's governance based on the following four factors:

- **Oversight**, such as organizational structure, defined roles, and reporting lines;
- **Risk Management**, such as identifying, assessing, and mitigating risk in alignment with Department practices;
- **Performance Monitoring**, such as measuring the completion of projects in terms of budget and timeline; and
- **Quality Assurance**, such as periodic review of documentation for compliance with applicable guidelines.

For each governance factor, we utilized the identified relevant federal, state, and Department criteria and reviewed supporting documentation to assess compliance. We mapped relevant criteria to the following documents:

- MPO Program Management Handbook;
- FDOT District 3 Urban Planning Organizational Chart;
- Cost Analysis Certification of the UPWP;
- FDOT UPWP Revision Form;
- BlackCat Grant Management System¹;
- MPO Joint Certification Package; and
- FDOT Office of Policy Planning UPWP Review Checklist.

¹ The Florida Grant Application Program (BlackCat) System is a secure, web-based system that allows the entire grant program to be automated and managed online.

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We found that the Department's governance processes were effectively designed and operated as intended for this audit engagement.

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 Okaloosa-Walton 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. We evaluated whether invoices for grant agreement G2U27 complied with contractual agreements, Department guidelines, have invoiced expenses that are allowable, and are properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes.

The **scope** of this audit consisted of the Okaloosa TPO policies, procedures, and guidance, as well as Department agreement G2U27 for fiscal years (FY) 2024-2025 and the associated documentation.

The **methodology** included:

- Review of federal regulations, Florida Statutes, and relevant Department policies and procedures.
- Documentation reviews:
 - grant agreement G2U27 invoices, reimbursement invoices, associated records or expenses billed to the Department.
 - Single audit reports for Emerald Coast Regional Council for 2022, 2023, 2024;
 - ECRC Procedures Narrative;
 - ECRC Chart of Account List General Ledger Codes Project Only;
 - ECRC Financial Management System;
 - ECRC Accounting Policies and Procedures Manual;
 - ECRC 2025 Organizational Chart;
 - Bylaws of the West Florida Regional Planning Council;
 - ECRC Procurement Policy;
 - ECRC Job Descriptions;
 - Okaloosa-Walton TPO Bylaws.
- Interviews with Staff Members:
 - District Three Staff; and
 - Okaloosa- Walton TPO.

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APPENDIX B – Affected Entity Response

The OIG received an email from Dawn Schwartz, Chief Financial Officer, Emerald Coast Regional Council, on May 6, 2026, indicating Okaloosa-Walton TPO management agreed with the results.

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APPENDIX C – Management Response

The OIG received an email from the Office of Policy Planning on May 22, 2026, indicating the Office of Policy Planning has no additional comments for inclusion in the report.

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DISTRIBUTION

Responsible Manager:

Alison Stettner, 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:

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Rebekah Davis, General Counsel
Trey Tillander, P.E., Executive Director of Transportation Technology
Tim Smith, P.E., District Three Secretary
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Kandase Lee, Executive Director, Emerald Coast Regional Council
Dawn Schwartz, Chief Financial Officer, Emerald Coast Regional Council
Jill Strickler, Senior Accountant, Emerald Coast Regional Council

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PROJECT TEAM

Engagement was conducted by:
Ariana Uwaibi, Auditor

Under the supervision of:
Melinda Coleman, 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 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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ATTACHMENT 1 – Criteria Summaries

The following criteria are summaries used for this engagement.

2 C.F.R. 200.302 Financial Management (2025): Each state must expend and account for the Federal award by state laws and procedures for expending and accounting for the state 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 (2025): The 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.
- (b) Comply with 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(b)(9) Federal Payments (2025): The Federal agency or pass-through entity must not require separate depository accounts for funds provided to the recipient or subrecipient or establish any eligibility requirements for depositories. However, the recipient or subrecipient must be able to account for all Federal funds received, obligated, and expended.

2 C.F.R 200.320 Procurement methods (2025): There are three types of procurement methods described in this section: informal procurement methods (for micro-purchases and simplified acquisitions); formal procurement methods (through sealed bids or proposals); and noncompetitive procurement methods. For any of these methods, the recipient or subrecipient must maintain and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319.

2 C.F.R 200.405 Allocable Costs(2025): The standard is 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.

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2 C.F.R 200.413 Direct Costs: Direct cost can be identified by a 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 guides the treatment of salaries, utilities, office space, etc.

23 C.F.R. 450.336 Self-certifications and Federal certifications (2025): For all MPAs, concurrent with the submittal of the entire proposed TIP to the FHWA and the FTA as part of the STIP approval, the State and the MPO shall certify at least every 4 years that the metropolitan transportation planning process is being carried out in accordance with all applicable requirements.

Section 112.061, F.S. Per Diem and Travel (2025): To establish standard travel reimbursement rates, procedures, and limitations, with certain justifiable exceptions and exemptions, applicable to all public officers, employees, and authorized persons whose travel is authorized and paid by a public agency.

Section 215.86, F.S. Management systems and controls (2025): Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to: (1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1). (2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements. (3) Support economical and efficient operations. (4) Ensure reliability of financial records and reports. (5) Safeguard assets.

Section 215.97, Florida Statutes, (F.S.) Single Audit Act (2025): Establishes uniform state audit requirements for State financial assistance provided by State agencies to non-State entities to carry out State projects.

Public Transportation Grant Agreement G2U27 The purpose of this Agreement is 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. The Project is more fully described in the UPWP, which is attached and incorporated into this Agreement as Exhibit "A".

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

MPO Program Management Handbook 3.3 UPWP Implementation (2025): During the two-year UPWP cycle, instances may require the MPO to revise the UPWP after FDOT and FHWA/FTA have approved it. These revisions are handled through a

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modification or amendment, depending on the type of revision. MPOs share modifications with FDOT and FHWA/FTA for informational purposes only, whereas MPO Boards take action, and FDOT and FHWA/FTA approve amendments.

MPO Program Management Handbook Chapter 3.3.2 UPWP Invoicing: FDOT/MPO Agreement requires MPOs to submit an Invoice Package to FDOT quarterly, at a minimum. MPOs may elect to submit an Invoice Package monthly. Quarterly means every three months, as shown in the table below. At a minimum, the Invoice Package must include: an Invoice Summary using the required format reflected in the section below; an Itemized Expenditure Detail Report; and a Progress Report.

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