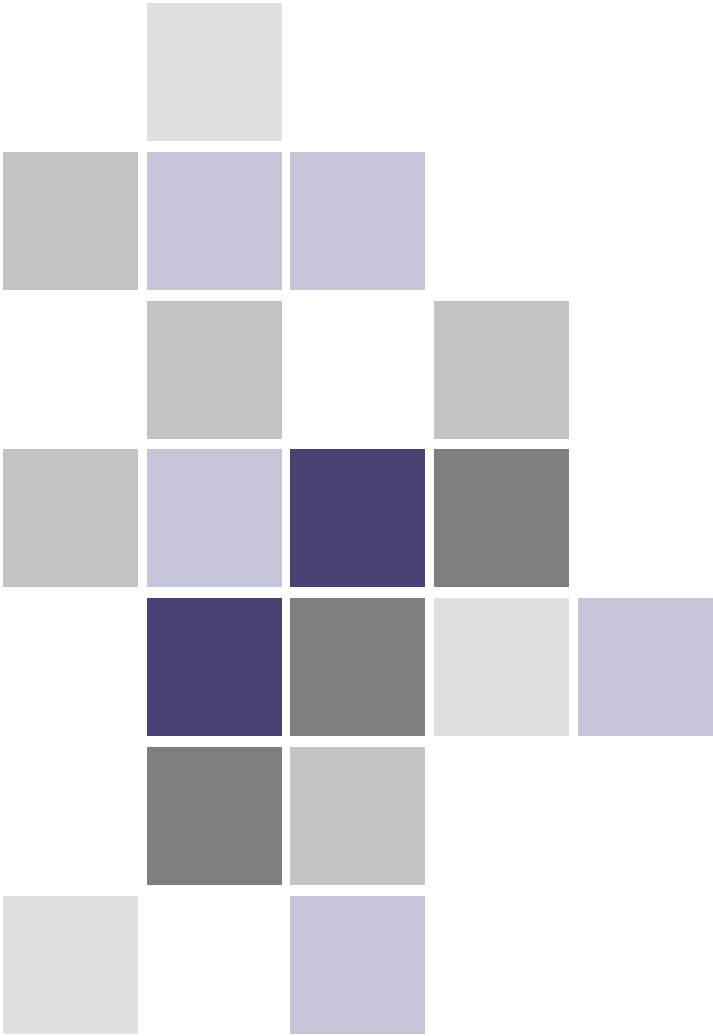




# PERFORMANCE AUDIT OF BROWARD COUNTY

**Final Report**

September 4, 2018



# Performance Audit of Broward County

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## CHAPTER I. INTRODUCTION

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Broward County was incorporated in 1915 and is located along the southeastern coast of the State of Florida. With a developable area of 428 square miles and a population of approximately 1.9 million people, the County is one of the largest counties in the country. The County is governed by its amended Charter, originally adopted in 1974, and functions as a home rule government under the Florida Constitution and the general laws of the State. The Board of County Commissioners (BCC) is the legislative and policy-making body of the County. Each of the nine Commissioners is elected from a separate district. Elections are held every two years for staggered four-year terms. Annually, the BCC elects a Mayor who serves as its presiding officer. The BCC appoints the County Administrator to act as the County's chief executive officer.

The Administrator implements policies of the BCC, provides organizational leadership, and directs business and administrative procedures. In addition, there are four elected Constitutional Officers: the Clerk of the Circuit and County Courts, the Property Appraiser, the Sheriff, and the Supervisor of Elections. The County and its independently elected Constitutional Officers provide a broad range of services. These services include law enforcement, fire rescue protection, maintenance of streets, highways, bridges, traffic signals, transportation, environmental protection, urban planning, economic development, human services, parks, libraries, a convention center, property assessments, and tax collections.

The annual budget serves as the foundation for the County's financial planning and control systems. Management's budget request is presented to the BCC by the County Administrator. The BCC holds public hearings on the proposed budget prior to adopting the budget and setting the tax rates (millage) for the budget year. Tourism and the related service industries are an important economic factor in the County, employing approximately 180,000 people and injecting more than \$7.6 billion directly in to the County's economy.

Pursuant to the requirements of Ch. 2018-118, *Laws of Florida*, the Office of Program Policy Analysis and Government Accountability (OPPAGA) has contracted with MGT of America Consulting, LLC (MGT) to conduct a performance audit of the programs associated with the surtax ordinance adopted by the Broward County Board of County Commissioners on June 5<sup>th</sup>, 2018. This performance audit of the County focused on program areas related to planning, development, operation, and maintenance of roads and bridges, bus systems, fixed guideway rapid transit systems, and on-demand transportation services; and the county's payment of principal and interest on bonds issued for authorized transportation and transit projects.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require planning and performance of the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit activities included interviews with key personnel, review of relevant

information, site visits, and benchmarking. MGT believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the defined audit objectives.

Our audit included performing procedures to identify and evaluate significant internal controls within the context of our audit objectives. Our consideration of internal controls was limited to controls relevant to our audit objectives and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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## CHAPTER 2. REPORT SUMMARY

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Pursuant to the scope identified in the RFQ, the audit focused on the program areas related to planning, development, operation, and maintenance of roads and bridges, bus systems, fixed guideway rapid transit systems, and on-demand transportation services.

Audit procedures (e.g., review of audited financial statements) disclosed that during the audit scope period June 1, 2015, through May 31, 2018, the County did not have any outstanding bonds that were issued for authorized transportation and transit projects; therefore, MGT was not able to assess the performance of the program as it relates to the payment of principal and interest on bonds issued for authorized transportation and transit projects.

The audit therefore is organized according to the program areas within the County organizational structure relevant to the domains above, Broward County Transportation Department and Broward County Public Works Department. To assess the respective levels of performance of these elements of County operations, the audit team evaluated the following six key aspects of the program area:

- ◆ Economy, efficiency, and effectiveness
- ◆ Structure or design
- ◆ Methods of providing services and products
- ◆ Goals, objectives and performance measures
- ◆ Adequacy of public documents and reports
- ◆ Process for ensuring compliance with policies, rules, and laws

For each key aspect, MGT performed procedures to assess program performance. Audit procedures disclosed several key findings (both positive and areas requiring improvement) related to the planning, development, operation, and maintenance of roads and bridges, bus systems, fixed guideway rapid transit systems, and on-demand transportation services. Performance passed the criteria for satisfactory performance for the scope of the information that was examined.

### LIST OF FINDINGS

#### FINDING 1: ECONOMY, EFFICIENCY, AND EFFECTIVENESS

The Broward County Transportation and Public Works departments use established County processes to ensure products and services procured are economical, efficient and effective. The

programs' projects are evaluated using performance and cost information that is adequate to monitor project performance and cost.

#### **FINDING 2: STRUCTURE OR DESIGN**

The Broward County Transportation and Public Works departments have organizational structures with clearly defined units that minimize overlapping functions and excessive administrative layers and have lines of authority that minimize administrative costs. Current staffing levels appear to be reasonable given the nature of the services provided and program workload based on a thorough budgeting and staff planning process; however, the County could undertake further efforts to measure workload and productivity to validate staffing levels against volume of need.

#### **FINDING 3: METHODS OF PROVIDING SERVICES AND PRODUCTS**

The overall execution of the nine (9) projects selected for testing indicate that these projects have been executed efficiently with a mix of in-house and external help. However, for certain services and projects where laws or grant requirements allow flexibility, there is no formal process for evaluating the effectiveness of alternative methods of providing services including in-house, contracted, and privatized services.

#### **FINDING 4: GOALS, OBJECTIVES AND PERFORMANCE MEASURES**

The Broward County Transportation and Public Works departments have processes in place to ensure that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's Strategic Plan. Additionally, the programs have sufficient performance measures to assess program progress toward meeting stated goals and objectives; and internal controls in place to provide reasonable assurance that program goals and objectives will be met.

#### **FINDING 5: ADEQUACY OF PUBLIC DOCUMENTS AND REPORTS**

The Broward County Transportation and Public Works departments have processes in-place to ensure the accuracy and completeness of program performance and cost information provided to the public. However, enhancement is needed to ensure that the public has access to program performance and cost information that is readily available and easy to locate.

#### **FINDING 6: PROCESS FOR ENSURING COMPLIANCE WITH POLICIES, RULES, AND LAWS**

The Broward County Transportation and Public Works departments have processes in-place to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts, grant agreements; and local policies. Additionally, management in these departments have

taken reasonable and timely actions to assess if planned uses of the surtax comply with applicable state laws, rules, and regulations.

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## CHAPTER 3. OBSERVATIONS, FINDINGS, AND RECOMMENDATIONS

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Findings of the performance audit focus on the Broward County Transportation and Public Works departments. Each of the six research tasks associated with the audit are explored for the County's operations, with findings presented as follows.

- ◆ Aspects of performance that **pass audit criteria** for the scope of information reviewed are identified by area of review and accompanied by a brief description of the current situation.
- ◆ Alternately, aspects of the organization that **did not pass audit criteria** (adverse findings) also include the same characterization of the areas of review and summary of current circumstances, but also include further detail and MGT's associated recommendation for remediation of these adverse conditions.

To assess the performance of this program, MGT reviewed extensive reports and documentation regarding the organization, supplemented and informed by interviews and other input from agency leads and managers including:

- ◆ Director, Transportation Department
- ◆ Deputy Director, Transit
- ◆ Director, Highway Construction and Engineering Division
- ◆ Director, Highway and Bridge Maintenance Division
- ◆ Deputy Director, Public Works Department
- ◆ Director, Human Resources
- ◆ Manager of Labor Relations, Human Resources
- ◆ Director, Office of Management and Budget

Findings regarding the performance of the Broward County Transportation and Public Works departments under audit are detailed below.

### FINDING 1: ECONOMY, EFFICIENCY, AND EFFECTIVENESS

**The Broward County Transportation and Public Works departments use established County processes to ensure products and services procured are economical, efficient and effective. The programs' projects are evaluated using performance and cost information that is adequate to monitor project performance and cost.**



## CURRENT CONDITION

The intended uses of the prospective Broward County surtax span broadly across the organization, requiring different types of testing to derive assessments of organizational performance in each respect. In terms of testing protocols, the items described can be broadly categorized into two areas: (1) investments in transit-related capital **projects** and (2) funding for ongoing **operations** of transit-related functions in the organization.

## PROJECT ACTIVITIES

Project activities are those activities that have a beginning, a middle, and an end – a common example of which is a construction project. The majority of project-related activity that could be funded by the surtax in Broward County’s organization occur in the Public Works Department. Within Public Works, there is Construction Management, Highway Construction and Engineering, and Highway and Bridge Maintenance.

## PROJECT SAMPLING

A sample of projects was selected and tested from the total population of projects spanning these three divisions. Project testing and the criteria used are discussed below. MGT selected projects to audit that were started, in progress or completed during the time frame of June 1, 2015 through May 31, 2018.

1. **Construction Management** - manages the construction of all County buildings. MGT obtained a list of projects that Construction Management worked on for Transportation for the period June 1, 2015, through May 31, 2018. There were eight (8) projects in total valued at \$39,923,102. MGT selected the largest project to audit, the Ravenswood Maintenance Facility, which totaled \$38,710,615, which represented about 97 percent of the spend for this period. No exceptions were discovered in the audit of this project.

TABLE 1 – SUMMARY OF PROJECT SAMPLE FOR CONSTRUCTION MANAGEMENT

PROJECT NAME	ACTUAL COST TO DATE	PROJECT SCOPE	PROJECT STATUS
Ravenswood Maintenance Facility	\$38,710,615	Maintenance Facility	Complete

2. **Highway Construction and Engineering** – responsible for ensuring that all Highway Construction and Engineering capital projects are constructed in conformance with approved plans and specifications, whether it be a road or bridge. The division's focus is on oversight of contractors and consultants and quality construction that is on schedule and within budget. It is the responsibility of this division to coordinate with a variety of agencies to ensure compliance with all applicable governmental regulations. The sample population consisted of 58 projects that totaled \$87,511,005. For MGT's sample, we

examined four (4) of these 58 projects, totaling approximately \$33 million in expenditures (about 38 percent of total project spend in the period).

TABLE 2 – SUMMARY OF PROJECT SAMPLE FOR HIGHWAY CONSTRUCTION AND ENGINEERING

PROJECT NAME	ACTUAL COST TO DATE	PROJECT SCOPE	PROJECT STATUS
Pembroke Road	\$12,004,301	Roadway	Complete
Wiles Road	\$10,679,768	Roadway	In Progress
Design-Build Mast Arms Conversion Group 1	\$8,700,513	Traffic Signal Rebuild	Complete
School Zone Pedestrian Safety Program	\$1,817,573	Roadway	In Progress

3. **Highway and Bridge Maintenance** - responsible for construction, repairs and maintenance of highway and bridges, sidewalks, bike paths, and drainage. The sample population consisted of 136 projects that totaled \$19,202,791. For MGT's sample, we examined five (5) of these 136 projects, totaling approximately \$4.5 million in expenditures (about 23 percent of spend for the period).

TABLE 3 – SUMMARY OF PROJECT SAMPLE FOR HIGHWAY AND BRIDGE MAINTENANCE

PROJECT NAME	ACTUAL COST TO DATE	PROJECT SCOPE	PROJECT STATUS
Andrews Ave Bridge	\$1,139,860	Conduit Rehab	Complete
Lakeview Drive Sidewalk Improvements	\$915,075	Sidewalk	Complete
Coral Ridge Drive Sidewalk Improvements	\$913,796	Sidewalk	Complete
Andrews Ave NB Sidewalk Improvements	\$870,969	Sidewalk	Complete
Andrews Ave SB Sidewalk Improvements	\$744,614	Sidewalk	Complete

### PROJECT TESTING AND RESULTS

The projects selected for testing were evaluated by reviewing project documents as well as gathering information through interviews with the County administration. A summary of testing procedures and outcomes is provided below:

- ♦ **Authority.** MGT reviewed documents for all projects in our sample and verified that all projects had been approved by the Board of County Commissioners.

MGT verified that the budget was approved for the Highway and Bridge Maintenance Department. These projects were performed by catalog contracts, which were approved by the Board of County Commissioners.

- ♦ **Procurement process and bidding.** Documents from all sample projects were reviewed to verify that the County's competitive bid process was used to select the contractor for each project. For the Construction Management project and the Highway Construction and Engineering projects, MGT found that the construction contractors were secured using a competitive bid process. For all projects, multiple bids were received, and for all but one, the lowest bidder was awarded the contract. For one out of the five projects sampled for these departments, the lowest bidder did not meet the responsibility requirements for the project, so the second lowest bidder was selected for the contract award.

The Highway and Bridge Maintenance sample projects were reviewed for documents related to the procurement of the selection of catalog contractors. MGT found evidence that these contractors were selected using a competitive bid process, and that the contractors selected for the projects in our sample were the lowest bidders. Supporting documents included bid tabulations, project approvals from the Board of County Commissioners, and award letters to the winning contractors.

- ♦ **Performance monitoring.** The projects in the sample were tested to ensure that cost, progress, and quality was monitored by program administrators. When reviewing the Construction Management project and the Highway Construction and Engineering projects, MGT found that several different methods were used to monitor projects. Based on interviews with administrators, these projects are reviewed daily by on-site construction inspectors. Often, time-stamped photographs or videos are used to document project progress or problems. Weekly or bi-weekly progress meetings were held where progress and issues were discussed. These meetings were documented in the form of descriptive meeting minutes that detailed what was discussed at the meeting. At the end of the projects, there was an inspection of the completed work that included verification by project engineers and managers that the work was completed in accordance with the contract and plans. This is documented in the form of approved certificates of substantial and final completion, which indicates to the contractor that the appropriate management personnel have reviewed the work, and that it is satisfactory. Prior to payment, the construction contractors are required to submit a payment application. The payment application, along with supporting

documents, are reviewed by the project managers, who also review project progress and costs and approve the payment prior to its released to the contractor.

The projects conducted by the Highway and Bridge Maintenance Department are usually of a smaller scale than those conducted by the Construction Management Department and the Highway Construction and Engineering Department. For these projects, daily inspections are conducted to ensure the construction is proceeding according to the contracts. Photographs are used to document progress, quality, and any field issues that are encountered. Similar to the projects in Construction Management and Highway Construction and Engineering, contractors working on projects for the Highway and Bridge Maintenance Department must submit payment applications. The payment applications are reviewed by the project managers along with supporting documentation and approved. There was evidence on these projects that payment applications are often rejected with requests for revisions, indicating that project managers in this department take an active role in reviewing the work thoroughly prior to approving payments.

- ♦ **Timeliness and budget performance.** MGT reviewed the sample projects to determine whether the projects were completed on-time and on-budget. For the Construction Management project as well as the Highway Construction and Engineering projects, the budget and time for completion is set at the beginning of the project. This was typically determined by reviewing the contract as well as the meeting minutes from the Board of County Commissioners. These projects are usually larger and have a long duration where there is a high potential for field conflicts, or other unexpected issues to arise. These issues often affect the contract if additional work is needed to deal with a conflict or if there is a delay. If there is an issue that affects the contract amount or duration, it is documented in a change order. The change orders were reviewed along with the reasons for the changes. The contract amount and durations were summed with any change order additions, and then compared with the dates of completion and final payment summaries. Two of the five projects are still ongoing, so a full analysis of these projects could not be made. Of the remaining three projects from the sample, all were completed within the budget, but only one was completed within schedule. Two of the projects were completed well behind schedule. For the two projects that were completed behind schedule, the County negotiated a settlement for both projects, which included liquidated damages and additional costs for construction inspection services. These settlements included counter-claims from the contractors, which were negotiated into the settlement amount. Road construction projects have frequent delays due to weather, labor, and supplies. The primary avenue that exists to incentivize rapid completion of these projects given this uncertainty is the use of liquidated damages in its contracting practices, which the County has proven itself willing to use in the observed instances.

For the Highway and Bridge Maintenance Projects, the project budget is developed by preparing an engineer's estimate and comparing it with an estimate from the selected contractor. The contractor's estimate is reviewed and is revised if necessary to ensure it is accurate and reasonable. Once the estimate is approved, a project duration is determined.

If the contractor needs additional time, a request must be submitted and approved. The project progress is monitored by County project managers. Any cost or time increases must be approved by the project manager before payment is released to the contractor. There were cost increases identified in the projects that were tested; however, these cost increases were all either initiated or approved by the County administration. For example, on the Coral Ridge Drive Sidewalk Improvements Project, the project cost increased because the County added additional sidewalk replacement to the scope to repair some recent sidewalk damages.

- ◆ **Reasonable cost.** The sample projects were reviewed to determine if the projects were completed for a reasonable cost. The projects that have been finished were completed at a reasonable cost. To determine whether projects were completed at a reasonable cost, MGT reviewed the bid process for the projects. The competitive bid process provides a fair representation of the market value of the services that were provided. For each of these projects, MGT reviewed documentation and determined that all projects went through the competitive bid process and that the vendor selected provided assurance that the cost was reasonable. MGT also reviewed change orders associated with these projects to assess whether the reason(s) for the change orders appear reasonable. For example, on the Wiles Road Project, change order number five increased the project cost because of a conflict with an existing gas line while installing stormwater drainage structures, as well as some additional cost to clean some existing stormwater structures that were not functioning properly due to clogging. The same change order also increased the project duration by six days due to inclement weather that prevented the contractor from progressing on the project. MGT concluded that the projects were completed at reasonable cost when taking into consideration the change orders.

## OPERATING ACTIVITIES

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Operational activities are those that are continuing operations in the normal course of on-going activities. These include both routine tasks, expenses, and purchases as well as the compensation of personnel performing these activities. MGT's testing of the performance of the operating activities of the organization was divided along these lines – those expenditures dedicated to personnel, versus all other maintenance expense, equipment purchases, and other expenditures.

Results of MGT's survey of peer entities demonstrated that the proportionate cost of benefits relative to salaries were substantially lower than neighboring counties – at 21% of salaries for Broward, as compared to 30% for Palm Beach, 35% for Collier, and 36% for Miami-Dade. Broward manages costs well, as they still include benefits such as Health / Pharmacy, Dental, Vision, Spending Accounts, Long-Term Disability, Personal Income Protection Plans, Prepaid Legal Insurance, Life Insurance, and Retirement, similar to the comparison counties. (see **Table 4 – Benefits as Proportion of Salary Outlays**).

TABLE 4– BENEFITS AS PROPORTION OF SALARY OUTLAYS,  
BROWARD COUNTY VS. PEER/REGIONAL COUNTIES

ITEM	PEER COUNTY			BROWARD COUNTY
	Palm Beach	Miami-Dade	Collier	
Benefits as a % of Total Compensation	29.5%	36%	35%	21%

Source: Broward County organizational data compared to results of MGT survey of regional/peer counties, July-August 2018.

A robust performance evaluation system exists to ensure performance of the individuals and functions across the organization. MGT reviewed the following documentation to verify the comprehensiveness of processes and controls in place to ensure the performance of its personnel:

- ◆ Performance Appraisal Manual
- ◆ Performance Appraisal Forms
- ◆ Leadership Review Form
- ◆ Leadership Performance Review and Compensation Methodology Briefing Manual
- ◆ Samples of the above completed evaluation instruments.

The documentation examined (i.e., two separate performance appraisal forms, one for staff and one dedicated to leadership, as well as individual manuals to assist the process) disclosed thorough processes for managing the performance of employees, as other Florida County organizations, such as St. Lucie County only uses one form that includes only scores with little written evidence. Additionally, and based on the prescriptive detail and processes outlined in the noted performance review materials, while the sample of completed evaluations demonstrated fidelity to defined processes. This suggests sound systems are in place to ensure regular monitoring and action to ensure the satisfactory performance of personnel.

The analysis of personnel expenditures and performance management, as a segment of operating expenditures, disclosed that the organization appears to be functioning with reasonable economy, efficiency, and effectiveness.

#### NON-PERSONNEL-RELATED OPERATING EXPENDITURES

**Public Works Department.** Within the Department of Public Works, the Traffic Engineering division is a potential recipient of surtax dollars to fund operations. This division is responsible for maintaining traffic signals, roadway lighting, signs, safety improvements, such as turn lanes, median modifications, and school area road markings. These improvements are limited to small-scale, routine, low-cost engagements that will enhance traffic flow and/or promote safety.

For routine processes such as the maintenance of traffic signals, which is a continuous, ongoing process, a list of the three largest vendors for the most recent year was created, and May 2018 was selected as the sample period to review, as the most recent (historic) month to reflect the most current process associated with ongoing operations.

The largest payment in May 2018 for each of the three largest vendors (by County dollars expended) was selected to test. If no payment was made in May 2018 for a specific vendor, then the next largest vendor was selected to test. For each payment, documentation was requested to substantiate that County processes are in place and being followed from the identification of the need for the purchase through payment of the item in May 2018. The criteria used to test the payments made in May 2018 for on-going operations were similar to the criteria used to test the projects (as depicted under Project Sampling and Project Testing Results sections, above).

**Transportation Department.** The Transportation Department would be the primary recipient of funding from the surtax. The department provides fixed route bus, express, community buses, and paratransit, or door-to-door services, in Broward County. Their mission is to provide safe and reliable transportation solutions that link people, connect communities, support employment and contribute to the overall economic growth of the region. Paratransit services are provided by two outside contracted companies.

The Transportation Department receives significant funding from federal and state sources. As such, the department must comply with specific rules and regulations regarding how budgets are handled and how services are provided. Because of these outside funding sources, the department is subject to several oversight processes, including a Triennial Review by the Federal Transit Administration.

Aside from expenditures on personnel, the following operating activities were identified as major categories of expenditures that surtax dollars could be used to fund. Reporting structures existed to allow regular monitoring of activities for performance and cost by management.

- ♦ **Bus purchases.** The Transit department regularly makes purchases of new buses to replace buses that have passed their useful life expectancy. This process was reviewed as a part of this audit. It was determined that bus purchases are approved by the Board of County Commissioners and that the Transit Department administration performs proper due diligence in procuring new buses. MGT examined documents indicating that new bus costs are reasonable based on analysis performed by the department and compared to costs incurred by other transit authorities. Based on information collected in interviews, new bus purchases are monitored from contract negotiation through to delivery of the final product. If any vehicles are found to be out of compliance along the way, the manufacturer is obligated to repair any deficiencies to a state of compliance with the contract.
- ♦ **Fixed Bus Route.** Maintenance, repair, tire leasing and purchases of buses and fare boxes for the fixed route and express bus operations were tested and reviewed as part of this audit. The fixed bus vehicles are monitored for performance and maintenance requirements using

two different automated systems. The first is the Fleet Watch system which keeps a current log of the fuel consumption, mileage, and preventative maintenance schedule for each vehicle. These data points are updated each time the vehicle returns for refueling and cleaning. When preventative maintenance is due on a vehicle or repairs are required, this is managed through the Asset Works software system. This system handles any maintenance work orders and ensures organization and efficiency of process for maintenance operations. MGT interviewed department personnel, performed a site visit of a bus maintenance facility, reviewed the work flow process flowchart for Fleet, Facilities, and Asset Management, and traced one bus through the Fleet Watch System Reports and Asset Works Systems reports for the period 3/1/18 through 5/31/18 to confirm that processes were in place to monitor performance and cost on a regular basis.

- ◆ **Community Bus Operations.** Community Bus Operations are provided in partnership with Broward County and the cities within the County. This service is provided using numerous interlocal agreements between the Broward County Transit Department and the municipalities within the County. These interlocal agreements establish that the municipalities that benefit from the community bus service are responsible for operating and maintaining the bus fleet that is used for this service. MGT examined the interlocal agreement between Broward County and City of Miramar for Community Bus Service and examined the annual compliance review for the City of Miramar as of August 28, 2017, to confirm that annual compliance reviews were being conducted of Community Bus Operations.
- ◆ **Paratransit Operations.** Paratransit Operations are outsourced to two companies. These companies were selected by a committee and the process was created and reviewed by the County's Purchasing Department. The County purchases the buses for the paratransit operations. It is the responsibility of the outsourced company that is providing the services to repair and maintain the paratransit buses. The department audits the repairs and maintenance of these buses on a yearly basis. MGT reviewed Broward County Commission approval and documentation of the selection process to confirm that the two highest ranked companies were selected for Paratransit Services.
- ◆ **Rail Operations.** The Broward County Rail Division consists of three employees who interacted with various stakeholders such as the Federal Transportation Administration, the Florida Department of Transportation (FDOT), the City of Fort Lauderdale, the South Florida Regional Transportation Authority and other County Agencies during the design of the proposed WAVE Streetcar Project. The Rail Division staff represented Broward County in reviewing design and planning elements of the WAVE Streetcar which was being constructed by FDOT. This staff would have also been responsible for the operation of the system once it was constructed. However, the regional project partners decided not to continue with the WAVE Streetcar earlier in 2018 and the project was stopped prior to any construction activities. The Broward County Rail Division only incurred employee-related expenditures and thus represented an immaterial component of overall spend; examinations of organizational charts and position descriptions did not reveal any adverse or inefficient circumstances.



## **FINDING 2: STRUCTURE OR DESIGN**

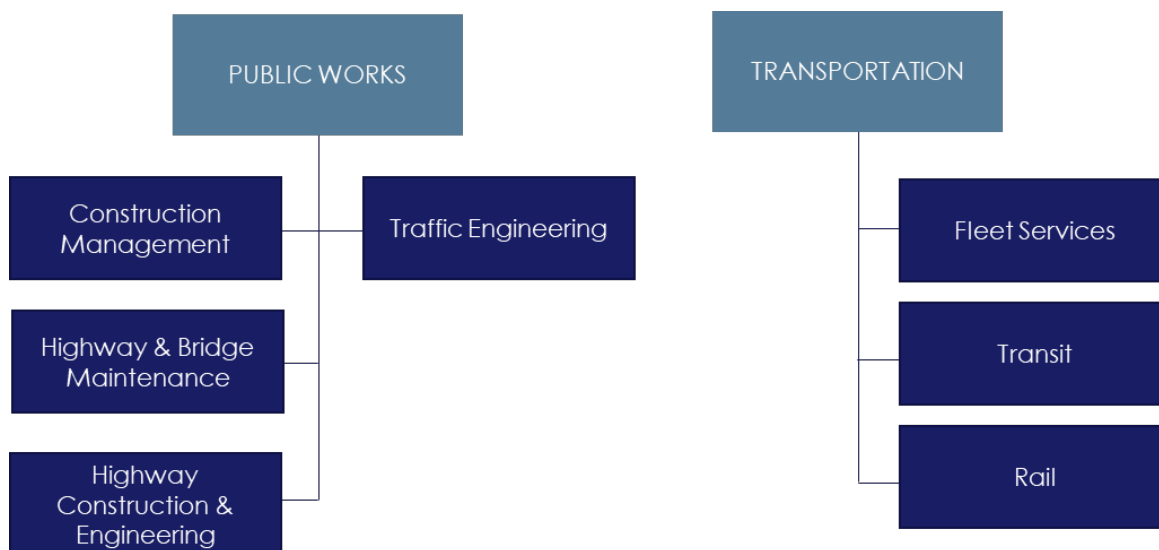
The Broward County Transportation and Public Works departments have organizational structures with clearly defined units that minimize overlapping functions and excessive administrative layers and have lines of authority that minimize administrative costs. Current staffing levels appear to be reasonable given the nature of the services provided and program workload based on a thorough budgeting and staff planning process; however, the County could undertake further efforts to measure workload and productivity to validate staffing levels against volume of need.

### **CURRENT CONDITION**

To assess the organizational structure and design of the functions within Broward County relevant to the uses of the surtax, MGT undertook an extensive evaluation of relevant departments and divisions, including comparisons to a variety of external benchmarks to determine relative performance and scaling. Information supporting our analysis and conclusions within this domain was provided internally by the Broward County Human Resources Department with external reference points either collected directly from peer organizations through phone and e-mail surveys by request or through publicly-available data repositories.

Units within the organization relevant to this review are depicted below. The Director of the Transportation Department reports directly to the County Administrator, while the Director of Public Works reports to the Deputy County Administrator. Per the governance structure established by the County in advance of the surtax regarding use of collected funds, the Transportation Department, and most importantly the Transit division, will be responsible for the use of revenues within the established fund for both capital projects or operational uses. Components of the Public Works Department (excluding Solid Waste & Recycling, Water and Wastewater and Facilities Management) are deployed to undertake or manage the delivery of road and traffic-related capital projects funded by these dollars. All such activity is subject to the evaluations of an independent Oversight Board tasked with monitoring and approving uses of funds in accordance with its intended use as per the County Ordinance, as discussed in detail in **Finding 5: Process for Ensuring Compliance with Policies, Rules, and Laws.**

FIGURE 1 – RELEVANT COMPONENTS OF BROWARD ORGANIZATION



Source: Broward County Organizational Chart as of June 7, 2018.

MGT reviewed each of the detailed organizational charts for the divisions depicted above to ensure appropriate lines of authority and role specificity. Additionally, the system of organization and levels of management were also compared against external reference points in organizational charts from Palm Beach County, Miami-Dade County, Collier County, Hendry County, and Monroe County, which Broward County uses as peers to compare themselves and find best practices (based on proximate coastal or adjacent geographies, common labor markets, and socioeconomic circumstances). Relative to all considerations, the organization appeared to be soundly constructed, with appropriate ratios of managers and reasonable layers of supervision relative to line employees, and the focus of respective departments appeared to be appropriate and tailored to organizational goals.

The staffing levels and productivity of the organization and thereby the efficacy of the human capital within these divisions was analyzed through a variety of additional lenses. MGT reviewed classification descriptions and pay grade summaries and reports for the County; as well as classification and pay studies supporting these structures performed in FY15 and the respective updates in FY17 and FY18; as well as performance evaluation policies, manuals, and tools; and collected benchmark information from peer organizations and federal wage resources to validate appropriate levels of staffing as well as their rates of compensation.

Additional data to place context around current staffing levels and ratios to workload would provide more transparency to the efficiency of operations, although the department budget process facilitates a staffing assessment. The operating budget is organized by function (e.g., Human Services, Public Works, and Transportation), which coincides with the County departmental organization structure. The functions noted above are reported as division summaries with historical cost information and adopted budget by type of costs (i.e., personal services, operating expenses, capital expenses, etc.) and total number of positions. The

summaries also include significant budget comments, such as basic appropriation changes and new services or enhancements. Additionally, as part of staffing and budgetary planning, quarterly and annual performance measure reports are published by department. The reports also include comments on any measures indicating a decrease in performance (i.e., due to staffing changes, transfers, or service changes or enhancements). Thus, several layers of scrutiny are applied to staffing levels as budget requests are initiated and approved.

Additionally, the Broward County Office of Management and Budget measures performance against selected criteria specific to each division and identified measures of workload in its annual performance measures report, as illustrated in **Figure 2 – Sample Division Performance Measures**. While no external or contextual benchmarks are utilized as reference points for efficiency, the analyses do provide directional measures of performance to indicate whether the County's needs and operations are expanding, and in some cases (such as project managers per dollar value of construction projects) improving or declining in terms of the efficient use of resources.

FIGURE 2 – SAMPLE DIVISION PERFORMANCE MEASURES

### Highway Construction and Engineering Services Engineering Management and Design

**Goal Statement:**

To manage the design and construction of roadway improvement projects within the adopted transportation capital improvement program to ensure safe and adequate transportation facilities for the public and to provide design and construction management services for in-house projects and provide professional services to other agencies.

Performance Measure	FY 2015 Actual	FY 2016 Actual	FY 2017 Annual Projection	FY 2017 Actual	% Change Actual FY2016 to FY2017
Construction value of projects managed per project manager (millions)	4.4	3.9	5.0	6.9	78.76%  * The increase in FY17 is due to additional projects entering the construction phase.
Dollar value of construction during the fiscal year (millions)	7	8	25	14	77.75%  * The increase in FY17 is due to additional projects entering the construction phase, including projects for Hiatus Road, Wiles Road, Pine Island Road, and Ravenswood Road.
Dollar value of design and construction management services	1,132,242	1,157,054	3,000,000	1,249,346	7.98%
Number of lane/miles under construction	12	12	20	8	-31.91%  * The lane/miles decreased as a result of the projects that entered the construction phase in FY17.
Number of traffic signal plans designed	19	17	10	6	-64.71%  * The decrease from the prior year is due to design delays needed for right-of-way and utility coordination with FPL, cities, and design consultants.
Percent of projects complete with no more than 20% increase in contract time from the original contract schedule	N/A	100	100	100	0.00%
Percent of projects complete with no more than 5% change orders	100	100	100	100	0.00%

Staffing levels for performance of these functions are in line with the benchmarks provided by the County relative to its self-selected peers, which include large transit agencies from entities in Florida, Texas, and California:

- ◆ BCT: Broward County Transit, Broward County, Florida
- ◆ LYNX: Orlando, Florida
- ◆ VTA: Santa Clara Valley Transportation Authority, California
- ◆ VIA: VIA Metropolitan Transit, San Antonio, Texas
- ◆ OCTA: Orange County Transit Authority, Orange County, California
- ◆ AC Transit: Alameda County Transit, Oakland, California
- ◆ MDT: Miami-Dade Transit, Florida
- ◆ Palm Tran: Palm Beach County Transit, Florida

Three examples show Broward's alignment with these peer entities in terms of the volume of full-time equivalent (FTE) staff employed to perform functions relative to selected measures of workload, as documented in the tables included below as **Table 5.1 - BCT Staffing Level Peer Review**, **Table 5.2 - BCT Staffing versus Peer System Staffing**, and **Table 5.3 - BCT Staff Shortfall and Surplus**.<sup>1</sup> The tables illustrate employees supporting operating, maintenance, and administrative functions as ratios against revenue hours, revenue miles, and peak numbers of vehicles, respectively, as measures of workload, to demonstrate efficiency of operations. For each segment of its workforce, The Transit division falls below average peer staffing levels relative to the selected workload indicators.

TABLE 5.1 - - BCT STAFFING LEVEL PEER REVIEW

Transit Agency	Revenue Hours	Revenue Miles	Peak Vehicles	Operating Employee FTEs	Maintenance Employees FTEs	Administrative Employees FTEs
<b>BCT</b>	<b>1,157,552</b>	<b>15,314,000</b>	<b>280</b>	<b>751</b>	<b>193</b>	<b>107</b>
LYNX	1,110,721	15,489,924	263	690	164	94
VTA	1,354,373	15,712,032	403	1,036	345	140
VIA	1,626,694	21,832,408	378	975	356.34	197
OCTA	1,594,021	19,147,597	442	703	176.04	104
AC Transit	1,699,472	18,105,981	395	1,327	353	241
MDT	2,438,266	28,242,594	709	1,883	556	199
Palm Tran	486,055	7230007	130	355	93	70
<b>Average</b>	<b>1,472,800</b>	<b>17,965,792</b>	<b>389</b>	<b>996</b>	<b>292</b>	<b>149</b>
<b>Standard Deviation</b>	<b>597,310</b>	<b>6,434,881</b>	<b>177</b>	<b>498</b>	<b>158</b>	<b>64</b>

TABLE 5.2 - BCT STAFFING VERSUS PEER SYSTEM STAFFING

Employee Category	Employee FTEs	Operational Characteristics		FTE per Operational Characteristics	
<b>BCT</b>					
Operating	751	1,157,552	Revenue Hours	6.49	10,000 Revenue Hours
Maintenance	193	15,314,000	Revenue Miles	1.26	10,000 Revenue Miles
Administrative	107	280	Peak Vehicles	3.82	10 Peak Vehicles
<b>Peer System Average</b>					
Operating	996	1,472,800	Revenue Hours	6.76	10,000 Revenue Hours
Maintenance	292	17,965,792	Revenue Miles	1.62	10,000 Revenue Miles
Administrative	149	389	Peak Vehicles	3.84	10 Peak Vehicles

<sup>1</sup> Derived from information provided in the (Draft) 2019-2028 Transit Development Plan.

TABLE 5.3 - BCT STAFF SHORTFALL AND SURPLUS

Employee Category	BCT Current Employees FTEs	Projected BCT FTEs Based on Peer System Average	BCT Shortfalls/Surplus vs Peer System Average
Operating	751	782	-31
Maintenance	193	249	-56
Administrative	107	108	-1

These and other measures are used by the County to validate that staffing levels are reasonable for a number of units throughout the relevant divisions within the scope of this audit, which are summarized and reviewed by management, the public, and the Board annually or quarterly in some cases. As another example, the Office of Management and Budget's quarterly Performance Measurement Report (last published for the 2<sup>nd</sup> quarter 2018) depicts a ratio of the volume of construction and renovation projects relative to the numbers of project managers, alongside various other measures of division workload. While parallel analyses are conducted for other divisions and specific positions within this same framework, many other positions within the scope of consideration of this audit do not go through a similar workload analysis or specific utilization review of this nature. The type of workload analysis and performance reporting could be replicated for a broader and more comprehensive set of positions to ensure transparency to the reasonability of staffing levels.

MGT's review of County operations included (1) observations of a budget process that reviews FTE staffing levels, which are brought forward from department leaders and approved by the Board; (2) reviews of sample job / position descriptions that indicate minimal duplication of effort; and (3) interviews with HR management to verify fidelity to established processes. Based on the information reviewed, MGT confirmed that the relevant departments' budgeting and staff planning processes appear reasonable given the nature of the services provided and program workload. The processes also promote the accomplishments of program goals and objectives by considering staffing levels throughout the year and addressing staffing levels per strategic program goals. However, the County could undertake further efforts to measure workload and productivity to validate staffing levels against volume work to demonstrate that staffing levels are reasonable relative to needs.

#### RECOMMENDATION:

MGT recommends that the Department incorporate further measures of workload or productivity to validate the staffing levels of the organization against need. Additional data to place context around current staffing levels and ratios to workload would provide more transparency to the efficiency of operations.

#### FINDING 3: METHODS OF PROVIDING SERVICES AND PRODUCTS

**The overall execution of the nine (9) projects selected for testing indicate that these projects have been executed efficiently with a mix of in-house and external help. However, for certain**

**services and projects where laws or grant requirements allow flexibility, there is no formal process for evaluating the effectiveness of alternative methods of providing services including in-house, contracted, and privatized services.**

## **CURRENT CONDITION**

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### **PUBLIC WORKS**

The Public Works Department is responsible for managing the design, construction, repair and maintenance of roads and bridges. The Department utilizes its in-house staff to perform smaller repair and maintenance activities (e.g., repair of pot holes, and guard rails) and the design of certain projects. All construction activities are outsourced to qualified construction contractors. MGT inquired with Department personnel to gain an understanding of the process for determining whether a construction project should be performed by in-house staff or a contractor. In response to audit inquiries, Department personnel indicated that due to limited resources (e.g., qualify personnel) all construction projects are outsourced.

As part of audit testing, MGT selected ten (10) projects for testing, as described in **Finding 1: Economy, Efficiency and Effectiveness**. For these ten (10) projects, MGT inquired with Department personnel and reviewed relevant documentation (e.g., Board approvals, procurement process documentation, monitoring reports, and invoices) to gain an understanding of the requirements of the projects. Audit procedures disclosed that:

- ◆ The design of three (3) of the ten (10) projects was performed solely by in-house staff.
- ◆ The design of three (3) of the ten (10) projects was performed via a mix of in-house staff and contractors.
- ◆ The design of the remaining four (4) projects was outsourced to a qualified vendor.
- ◆ Although the Public Works Department does consider using in-house and external designers for each design project based on the factors described below, there is no formal policy that requires this analysis and documentation of the analysis to support decisions made.

In response to audit inquiries, Department personnel indicated that there are several factors considered in making the decision to use in-house or external designers, including:

- ◆ in-house staff expertise;
- ◆ in-house staff availability;
- ◆ project schedule;
- ◆ grant schedule – if applicable; and
- ◆ grant funding for the design – if applicable.

Additionally, Department personnel noted that methods of service provision for public works projects are also limited for initiatives beyond \$300,000 in expected cost, based on Florida Statutes 255.20:

*A county, municipality, special district as defined in chapter 189, or other political subdivision of the state seeking to construct or improve a public building, structure, or other public construction works must competitively award to an appropriately licensed contractor each project that is estimated in accordance with generally accepted cost-accounting principles to cost more than \$300,000*

TRANSPORTATION

The Transportation Department offers various services to the residents and visitors of the County, including fixed route buses, community buses, express buses, and paratransit buses. To ensure that it provides services in an efficient and effective manner, the Department currently uses several alternative methods of delivering services, including performing certain activities in-house, outsourcing certain activities, and using a combination of in-house and outsourced resources for other activities.

**Table 6 – Transportation Services and Service Delivery Methods** below provides an overview of these services and the delivery method.

TABLE 6 – TRANSPORTATION SERVICES AND SERVICE DELIVERY METHODS

SERVICE	SERVICE DELIVERY METHOD	SERVICE OVERVIEW
Fixed Route Buses	In-house	Normal bus operations. The County purchases, maintains the buses, provides all costs to operate the buses (e.g. fuel), and the drivers are employed by the County.
Community Buses	Combination	The County purchases the buses and pays the cities \$15/hour to operate the buses. The cities are responsible for repair and maintenance of the buses. In addition, the cities provide drivers and dispatching.
Express Buses	In-house	The County provides drivers and maintenance of the buses and the County is reimbursed-on a per hour basis by the State.



SERVICE	SERVICE DELIVERY METHOD	SERVICE OVERVIEW
Paratransit Buses	Outsourced	The County purchases the buses, pays the operators per trip and provides propane/fuel. Paratransit operators collect fares from the passengers.

MGT inquired with County personnel to gain an understanding of the process for determining whether it would be in the best interest of the County to perform a certain service in-house or to outsource the service to a qualify contractor. In response to audit inquiries, County personnel indicated that:

- ♦ Although it would be more cost effective to outsource many of its services, the vast majority of department capital purchases, including buses, are funded from various Federal grants provided by the Federal Transportation Administration (FTA). A provision of the Federal FTA statute, Section 13 (c) provides protection for mass transit employees affected by the use of Federal grant funding. The following is a brief summary of Section 13 (c):

*When federal funds are used to acquire, improve, or operate a mass transit system (public transportation), federal law requires arrangements to protect the interests of mass transit employees. 49 U.S.C. § 5333(b) (formerly Section 13(c) of the Urban Mass Transportation Act). Section 5333(b) specifies that these protective arrangements must provide for the preservation of rights and benefits of employees under existing collective bargaining agreements, the continuation of collective bargaining rights, the protection of individual employees against a worsening of their positions in relation to their employment, assurances of employment to employees of acquired transit systems, priority of reemployment, and paid training or retraining programs. 49 U.S.C. § 5333(b)(2).*

- ♦ As a result of this Section 13 (c) provision, because the department is a recipient of FTA grant funding, union employees have protection from “worsening employment conditions.” In reviewing the subject of privatization of mass transit services, existing employees generally would not be able to be laid off or terminated if the mass transit system proposed to hire an outside vendor to provide service.
- ♦ However, if there were new or extended services, a transit system could choose to privatize these services if it met business needs. For example, the operations and maintenance of future rail service planned for the department system under the 30-Year Transportation Plan are currently proposed to be provided by an outside vendor because of the unique and specialized nature of rail service.

Based on the requirements of the Federal grants received by the department, system-wide privatization would not be possible.

As it relates to paratransit bus services, the department currently outsources the services to two (2) companies. As part of audit procedures, MGT inquired with County personnel and reviewed documentation (alternative methods of providing services analysis) to gain an understanding of whether the Department determined that contracting the services will lead to cost savings. In response to audit inquiries, Department personnel indicated that an analysis was performed to determine the best way of providing the services. MGT reviewed the analysis and concluded that based on the information in the analysis, it appears that outsourcing the paratransit bus services is the most cost-effective option of providing the services. Additionally, audit procedures disclosed that the companies were selected by a committee through the bid and procurement process.

#### **RECOMMENDATION:**

MGT recommends that management implement procedures to document and periodically evaluate all services provided and determine whether alternative service delivery methods have the potential to reduce costs without significantly affecting the quality of services.

#### **FINDING 4: GOALS, OBJECTIVES AND PERFORMANCE MEASURES**

**The Broward County Transportation and Public Works departments have processes in place to ensure that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County’s Strategic Plan. Additionally, the program has sufficient performance measures to assess program progress toward meeting its stated goals and objectives; and internal controls in place to provide reasonable assurance that program goals and objectives will be met.**

#### **CURRENT CONDITION**

Broward County Transportation Department’s (which formerly was referenced as “Broward County Transit,” or BCT) goals and objectives are defined in the annual updates of the Ten -Year (2018-2027) Transit Development Plan (TDP). MGT interviewed department personnel to gain an understanding of the goals, objectives, and performance measures used in the TDP. MGT also reviewed the goals outlined in the County’s Strategic Plan. The County’s Commission Strategic Plan states under “Value” as “Cooperatively delivering an efficient and accessible regional intermodal transportation network” with the following goals:

- ♦ Actively seek through an effective marketing plan, a full penny transportation surtax in 2018 to support a world-class intermodal transportation system including: a robust and reliable transit level of service, rail, intersection, reconfiguration, adaptive signalization, and congestion relief.

- ♦ Seek local, state, federal funding and public support for rail projects that connect to existing rail corridors, balancing ridership with community redevelopment demands.
- ♦ Support the development, design, and construction of sustainable, multi-modal transportation facilities throughout the County, to meet the demands of residents, travelers, and businesses.

The TDP describes five long-term goals of the transit system that are consistent with the goals of the County's Strategic Plan as described below and outlined in **Table 7**. Each goal is supported by objectives, actions, and performance measures that provide a reasonable framework for planning and measuring success against the organization's defined strategies.

- ♦ **Goal 1: Promote and Advocate Economic Development and Livability Through Transit Investments.** Supporting this goal are four objectives and a total of six performance measures. Public Transit continues to be a critical component of local and regional economic health, vitality and growth. Transit services support economic health by providing mobility options for the workforce. Also important to the provision of optimal transit services are local and regional policies that implement transit supported livability efforts such as higher density land use, and pedestrian and bicycle related mobility improvements around transit stops and terminals.
- ♦ **Goal 2: Make BCT a Transportation Provider of Choice for Current and Potential Customers.** Supporting this goal are six objectives and a total of 18 performance measures. This goal focuses on the delivery of high quality transit services to all existing and potential transit customers. To meet this goal, BCT has focused on areas of service delivery such as clean and well-maintained vehicles, improved on-time performance and reliability, accessible bus stops, more bus shelters and other amenities, as well as the provision of applications (apps) to provide information and convenience to customers via social media.
- ♦ **Goal 3: Achieve Financial Stability.** Supporting this goal are three objectives and a total of seven performance measures. The focus of this goal is to maintain BCT financial stability and efficiency. Critical to achieving this goal is to maintain and improve the operations that increase financial efficiency for the existing system, identifying and enacting new funding to add service where the system needs it most and securing a long-term funding source to ensure the system has the funding to enact the County's transit vision.
- ♦ **Goal 4: Develop a BCT Workforce that is Highly Qualified, Efficient, Productive and Motivated to Customer Service Excellence.** Supporting this goal are three objectives and a total of 11 performance measures. This goal allows BCT to focus on continuing to develop a culture of accountability for all levels of employment. The overall focus of this goal is to maintain and improve the efficient, courteous and safe provision of public transit services. Critical to this effort is to maintain an active employee training program and an environment where BCT employees can excel both personally and professionally.

An example of these efforts is the current Transit Leadership Program. This program has provided an opportunity for existing employees to learn about the entire system and to acquire leadership skills that will assist their advancement within the organization.

- ✦ **Goal 5: Implement Capital Program Plan to Maintain a State of Good Repair and Introduce New Technologies.** Supporting this goal are four objectives and total of four performance measures. This goal represents a series of investments, programs and targets that aim to maintain BCT's current and future capital assets in a state of good repair. In addition, these programs will also maintain and enhance green technologies, such as electric buses. These efforts are mandated as part of the FTA's new Transit Asset Management plan to ensure that system assets remain in safe, reliable working order throughout the assets' useful lives.

TABLE 7 – GOALS, OBJECTIVES AND PERFORMANCE MEASURES

GOALS	OBJECTIVES	ACTIONS	PERFORMANCE MEASURES
<p>1. Promote and Advocate Economic Development and Livability Through Transit Investments</p>	<p>a. Advocate regional connectivity by promoting BCT’s role as a transit service provider</p> <p>b. Coordinate to link multimodal transportation and land use decisions</p> <p>c. Integrate BCT’s service planning efforts with other local and regional plans</p> <p>d. Develop long-range transportation services beneficial to the region</p>	<p>a. Promote transit as a benefit to the business community</p> <p>b. Become an active participant in organizations with local and regional partners with a focus on economic development and livability</p> <p>c. Actively work with local communities to ensure that transit is an integral part of the comprehensive planning process</p> <p>d. Monitor development for new transit markets in coordination with local and regional organizations</p>	<ul style="list-style-type: none"> <li>• Community Bus Ridership</li> <li>• Community Bus Partners</li> <li>• B-Cycle Trips</li> <li>• B-Cycle Stations</li> <li>• Transfers Accepted</li> <li>• Public Meetings/Presentations</li> </ul>
<p>2. Make BCT a Transportation Provider of Choice for Current and Potential Customers</p>	<p>a. Increase frequency of service to meet customer demand</p> <p>b. Expand coverage of services to meet customer demand</p> <p>c. Improve productivity of services</p> <p>d. Improve customer service</p> <p>e. Maintain proactive communication with customers and stakeholders</p> <p>f. Improve the perception of public transportation</p>	<p>a. Monitor customer complaints on a regular basis and determine trends</p> <p>b. Monitor and improve on-time performance</p> <p>c. Enhance marketing and community involvement campaigns</p> <p>d. Monitor low-performing routes against performance standards</p> <p>e. Invest in capital projects that will improve customer satisfaction and convenience</p> <p>f. Coordinate with regional partners to create an interoperable fare collection system</p>	<ul style="list-style-type: none"> <li>• On-Time Performance</li> <li>• Total Pass. Per Rev. Hour (PPH)</li> <li>• Peak -to -Base Vehicle Ratio</li> <li>• Transit Market Share</li> <li>• ADA Accessible Stops</li> <li>• Transit Amenities -Shelters</li> <li>• Transit Amenities-Bike Racks</li> <li>• Fixed Route Complaints</li> <li>• Paratransit Complaints</li> <li>• Paratransit Answered Phone Calls</li> <li>• Fixed Route Answered Phone Calls</li> <li>• Fixed Route Call Center Wait Time</li> <li>• Paratransit Call Center Wait Time</li> <li>• Bus Passes Sold</li> <li>• E-Transit Flash Outreach</li> <li>• Social Media Followers</li> <li>• Website Visits</li> <li>• Travel Trained Customers</li> </ul>
<p>3. Achieve Financial Stability and Efficiency</p>	<p>a. Work with community stakeholders to promote and establish the need to identify and implement a sustainable dedicated funding source for transit</p> <p>b. Ensure business practices provide funding partners and stakeholders with the maximum benefit for their investment</p> <p>c. Increase farebox recovery and ridership</p>	<p>a. Present frequently updated reports on BCT’s unfunded programs</p> <p>b. Work with community stakeholders to develop a coordinated approach to seeking a dedicated funding source for transit</p> <p>c. Actively seek additional and sustainable funding and policy opportunities for new and expanded services</p>	<ul style="list-style-type: none"> <li>• Ridership</li> <li>• Cost per Fixed Route Passenger</li> <li>• Cost per Paratransit Route Passenger</li> <li>• Farebox Recovery</li> <li>• Subsidy per Fixed Route Passenger</li> <li>• Bus Pass Sales</li> <li>• System Enhancements</li> </ul>

GOALS	OBJECTIVES	ACTIONS	PERFORMANCE MEASURES
<p>4. Develop a BCT Workforce that is Highly Qualified, Efficient, Productive, and Motivated to Customer Service Excellence</p>	<p>a. Attract, recruit, and retain professional, diverse, and skilled employees</p> <p>b. Promote opportunities for continuous training to support workforce development</p> <p>c. Promote accountability with a focus on customer service and safety as a culture</p>	<p>a. Monitor workplace safety</p> <p>b. Reduce preventable operator accidents through annual operator safety training</p> <p>c. Implement all aspects of BCT safety and security plans and provide opportunities for supplemental training and employee recognition</p>	<ul style="list-style-type: none"> <li>• Preventable Accidents</li> <li>• Employee Tenure</li> <li>• Employee Workdays Lost to Injury</li> <li>• Workers Compensation Claims</li> <li>• Number of FTA Random Drug Tests</li> <li>• Number of FTA Random Alcohol Tests</li> <li>• Supplemental Training Events and Conferences</li> <li>• Operator Commendations</li> <li>• On-Time Project Delivery (ETS)</li> <li>• On-Time Incidents/Workorders (ETS)</li> <li>• Internal Customer Satisfaction (ETS)</li> </ul>
<p>5. Implement Capital Program Plan to Maintain State of Good Repair and Introduce New Technologies</p>	<p>a. Replace vehicles according to established life cycles</p> <p>b. Maintain all vehicles and facilities in a state of good repair</p> <p>c. Practice and promote the enhancement of environmental sustainability as a culture</p> <p>d. Implement new Information Technologies to enhance provision of customer service</p>	<p>a. Manage the average age of vehicles within FTA guidelines</p> <p>b. Improve system reliability by improving mean distance between road failures</p> <p>c. Develop and implement a 10-year capital improvement plan</p> <p>d. Create a schedule for capital asset inspections and ensure that critical inspection recommendations are completed in a timely manner</p> <p>e. Construct all new facilities to “green building” standards for energy efficiency and sustainable design</p>	<ul style="list-style-type: none"> <li>• Distance Between Failures</li> <li>• Preventable Maintenance Inspections</li> <li>• Age of Rolling Stock</li> <li>• Alternative Fuel/Hybrid Fleet</li> </ul>

The proposed Transportation Surtax is planned to provide funding over a 30-year period for six major plan elements. Each of these Transportation Surtax plan elements will support multiple long- term transit system goals as listed below:

- ◆ Maintain the Existing Transportation System (TDP Goals 1, 2, 3, 4 and 5)
- ◆ Provide New Local Service Enhancements (TDP Goals 1, 2, 3 and 4)
- ◆ Implement New Rapid Limited Stop Bus Service (TDP Goals 1, 2, 3 and 4)
- ◆ Expand Light Rail Transit (LRT) (TDP Goals 1, 2, 3 and 4)
- ◆ Develop New Funding Plan for the Community Bus Program (TDP Goals 1, 2, 3 and 5)
- ◆ Provide Capital Improvements (TDP Goals 1, 2, 3 and 5)

MGT evaluated internal control processes to determine whether they provide reasonable assurance that program goals and objectives will be met as described below:

The TDP is approved by the Broward County Commission and submitted to the Florida Department of Transportation for their review and approval on an annual basis. This provides a high level, documented oversight process to monitor the strategic direction and progress of the department. In addition to the TDP, the Broward County Administrator – Office of Management and Budget (OMB) publishes Quarterly and Annual Performance Measure Reports on Transit and Public Works activities. These reviews of quantifiable performance measures provide an ongoing review of the outputs of the system to ensure that progress is being made and that stated goals and objectives are being achieved within budget and consistent with the County’s strategic plan. In addition to the ongoing oversight and review of the transit system and other transportation investments by the Broward County Commission, the proposed 2018 Transportation Surtax Referendum will include an “Oversight Board” to ensure accountability and transparency. MGT reviewed resolutions to verify Broward County Commission approvals of TDP and creation of Surtax Oversight Board as well as performance measures compiled on an annual and quarterly basis by the department and OMB. MGT determined that these internal control processes provide reasonable assurance that program goals and objectives will be achieved and that the measures used by the program to evaluate performance appear to be sufficient to assess program progress toward meeting its stated goals and objectives.

MGT’s review confirmed that the Department’s goals and objectives are clearly stated and consistent with the County’s strategic plan and that the measures used to evaluate program performance are sufficient to assess program process toward meeting its stated goals and objectives.

#### **FINDING 5: ADEQUACY OF PUBLIC DOCUMENTS AND REPORTS**

**The Broward County Transportation and Public Works departments have processes in-place to ensure the accuracy and completeness of program performance and cost information provided to the public. Additionally, the program has procedures in place to ensure that reasonable and timely action is taken to correct any erroneous and incomplete information to the public. However, enhancement is needed to ensure that the public has access to program performance and cost information that is readily available and easy to locate.**

#### **CURRENT CONDITION**

All County government records, unless exempted by state or federal law, are public records as per Chapter 119, *Florida Statutes*. This statute is referred to as the Florida Sunshine Law, and it governs the public’s right to inspect and obtain copies of public records including documents, reports and requests related to programs and functions. All Broward County agencies are required to centrally record and track public record requests (PRR). Self Service Xpress, a software application, is used to record and track PRR requests. Each agency designates at least one PRR Coordinator and a backup PRR Coordinator to manage and oversee PRR requests.

Providing access to public records is a duty of each agency within Broward County government. The County Administrator designated the Office of Public Communications to manage Broward County's PRR Program and monitor PRR requests for timely compliance.

Providing timely and accurate information is the direct responsibility of the designated department and/or Broward County Staff who develop the documents, reports and other materials. The general method of distribution of information is done through the department's website and the Broward County website. Once the responsible staff prepares its information, the Section Manager of that area is responsible for its review and approval. For posting on the department website, the information is sent to department's Customer Relations and Communications Section who reviews the documents for form and format. Once this review is conducted, the documents are posted to the department website. The department's Senior Management reviews the entire website to ensure accurate, timely and relevant information is being provided. In the event there is any inadvertent erroneous information, the Customer Relations and Communications Section will immediately correct the information and repost it on the website. In the unlikely event that erroneous information is material or significant, the department's Senior Management has the discretion to provide a clarifying statement to the public on the website. This type of notification would be placed on the home page of the Website for easy access by the public.

The department has a section of the Broward County website specifically for the public to obtain information on the transit system. This website provides the public with helpful information on how to plan a trip on the bus system, all route maps, bus schedules, and detailed information on bus fares and bus passes. The department website provides easy access to program performance information. For example, the site has a "Reports" link that provides access to historic system ridership information down to the "bus route" level, the annual Transit Capital Program of Projects which provides project cost information, and various fact sheets which provide up to date information about the Fixed Route, Paratransit and Community Bus systems. In addition, the website also provides a link to the Broward County website, "A Penny for Transportation" which provides the detailed financial and project plan for the proposed 2018 Transportation Surtax Referendum.

Included on the department website is a link to the Ten -Year Transit Development Plan (TDP) which provides information that identifies and prioritizes improvements and services for transit in Broward County over the next 10-years. This plan evaluates the current transit system and determines future needs. The plan contains numerous operational performance measures and financial and non-financial transportation information. All adopted Broward County Operating and Capital Budgets for Transit and Public Works since FY2006 can be found on the Broward County website as well as the Comprehensive Financial Annual Reports (CAFRS).

MGT reviewed documents posted on the department website such as the Ten-year Transit Development Plan and noted that the dates were displayed when the documents were posted and were timely. However, MGT was not able to easily locate on the Public Works website



project specific performance cost information related to the four sample projects selected under Construction and Engineering and one selected under Construction Management -The Ravenswood Maintenance Facility (See selected sample under Finding 1: Economy, Efficiency, and Effectiveness). A photo of the Ravenswood Maintenance Facility was located on the website under Public Works Construction Management Legacy Projects, but the website did not provide any specific project performance cost information.

#### **RECOMMENDATION:**

MGT recommends that the Transportation Department, and related Public Works projects funded by it, enhance procedures to ensure that the public has access to program performance and cost information that is accurate, readily available and easy to locate (i.e., capital projects related to transportation). Additionally, it is recommended that the department implement procedures to ensure the public has access to project-specific performance and cost information that can help them assess project performance (e.g., budgeted cost vs actual cost; expected completion date vs actual completion date; target outcomes vs actual outcomes; or other relevant performance indicators).

#### **FINDING 6: PROCESS FOR ENSURING COMPLIANCE WITH POLICIES, RULES, AND LAWS**

**The Broward County Transportation and Public Works departments have processes in-place to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts, grant agreements; and local policies. Additionally, management in these departments have taken reasonable and timely actions to assess if planned uses of the surtax comply with applicable state laws, rules, and regulations.**

#### **CURRENT CONDITION**

The Transit Division prepares its program of projects (POP) for five years as a part of the annual capital budget process and must be reviewed and approved by the Director of Transportation. The Division's capital budget is then submitted to the County's Office of Management and Budget (OMB) department for further review and sent to the Board of County Commissioners for final budget approval.

New capital projects are requested during the year and evaluated by the Division's Capital Projects Oversight Committee (CPOC). The CPOC group is comprised of the Deputy Transportation Department Director, Director of Service and Capital Planning, Director of Maintenance, Business Manager, Grants Manager, and Transit's Information Systems Manager. This group reviews currently funded project timelines, scope development, procurement progress, impact of changes to laws, impact to safety and security, impact to service provided, impact to operating budgets, adequacy of project funding and source of funding. For Federal and State funding there is additional oversight of the projects by the Florida Department of Transportation (FDOT) and the Broward County Metropolitan Planning Organization (MPO). All

projects receiving State or Federal funding will be monitored and reviewed by the FDOT throughout the duration of the project.

For Contracts, the department reviews for adherence to the Federal Transit Administration, (FTA) contracting guidelines under 49 U.S.C. Chapter 53 that provides for full and open competition as determined by the FTA. The department also reviews for adherence to provisions in FTA Circular 4220.1F, which covers all the Third Party Contracting for procuring services, projects and programs funded with federal funds. For the State of Florida contracting requirements, the department reviews for adherence to the requirements established by the State Department of Transportation. For local laws, rules, policies and regulations, THE DEPARTMENT review for compliance with the Broward County Administrative Policy and Procedures (CAPP) for FTA funded procurements. An inter-local agreement between the County and FDOT or MPO is drafted to formalize the arrangement prior to any procurement.

For Grants, the Grants Manager applies for Annual Federal Awards that will include approved capital projects and ensures that the projects are included in the Federal Transit Improvement Plan (TIP) and Statewide Transit Improvement Plan (STIP). The Grants Manager reviews that the project expenditures are eligible and comply with the requirements outlined in the Grant Award. Grant Management also reviews for compliance with grant management procedures as outlined in the Broward County Administration Policy and Procedures (CAPP) and utilizes checklists to ensure eligibility for Federal Transit Administration (FTA) funded procurements.

For grant agreements, Grant Management reviews them for compliance with several FTA Circulars depending on the funding program. FTA Circular 9030.1E is for Urbanized Area Formula Program (Section 5307); FTA Circular 5100.1E is for the Bus Facilities Program (Section 5339); FTA Circular 5300.1 for the State Good Repair Program (Section 5337); and FTA Circular 5010.1E for grant award management requirements. For Florida Statutes governing grants to local government, Grant Management reviews for compliance with F.S. 163.3167. Broward County Accounting Financial Reporting Section annually performs an audit of all grant projects under the Schedule of Federal Awards and State Financial Assistance (SEFA) requirements.

In addition to the ongoing oversight and review of the transit system and other transportation investments by the Broward County Commission, the proposed 2018 Transportation Surtax Referendum includes an “Oversight Board” to ensure accountability and transparency. This Oversight Board will review and approve all proposed expenditures of Transportation Surtax proceeds to ensure consistency with the requirements of Section 212.055 (1)(d) of the Florida State Statues. No expenditure of Transportation Surtax proceeds may be made unless such expenditure has been approved by the Oversight Board. This Oversight Board will monitor, audit and report on the revenues from the Surtax to the public no less than annually.

The Oversight Board will be comprised of the following nine members, serving four- year terms:

- ♦ One professional from the field of accounting;

- ♦ One professional from the field of finance;
- ♦ One professional from the field of land use or urban planning;
- ♦ One professional from the field of engineering or construction management;
- ♦ One professional from the field of architecture.
- ♦ One professional from the field of environmental science;
- ♦ One resident consumer of public transportation;
- ♦ One former city or county manager; and
- ♦ The Director of the Broward College Office of Supplier Relations and Diversity, or such person's designee.

In addition, no member of the Oversight Board shall, at any time during his or her term, be an elected official, have an employment or contractual relationship with, or be employed by any entity that has a contractual relationship with Broward County; or be employed by any recipient of Transportation Surtax proceeds.

The Oversight Board will be appointed by an "Appointing Authority." This Appointing Authority will consist of six members, none of whom may be a current elected official. The Appointing Authority shall, based on procedures established by majority vote, make nomination for members of the Oversight Board and shall, also by majority vote, appoint the nine members of the Oversight Board. The Appointing Authority members will consist of:

- ♦ The designee of the Broward Workshop;
- ♦ The designee of the Broward County Council of Chambers (of Commerce);
- ♦ The Broward County Administrator or the Administrator's designee;
- ♦ The Director of the Florida Center for Environmental Studies at Florida Atlantic University or such person's designee;
- ♦ The President/CEO of the Urban League of Broward County or such person's designee; and
- ♦ The President/CEO of Hispanic Unity of Florida Broward County or such person's designee.

MGT interviewed the department and OMB management to gain an understanding of the process and controls established to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts, and grant agreements. MGT reviewed various audit reports such as the FY2015, FY2016, and FY2017 Annual Financial Reports, County Auditor Reports, and Triennial FY2015 FTA Audit to identify any areas of non-compliance. MGT reviewed documentation (Ordinance No. 2018-29) for the establishment of an Oversight Board so that planned uses of the surtax comply with applicable state laws, rules, and regulations. The audit

identified no issues or concerns related to compliance of the program with appropriate policies, rules, and laws.

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## CHAPTER 4. OBJECTIVES, SCOPE, AND METHODOLOGY

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The scope of this audit focused on the program areas related to planning, development, operation, and maintenance of roads and bridges, bus systems, fixed guideway rapid transit systems, and on-demand transportation services. The scope period covered the operations of the program areas from the period July 1, 2015, through May 31, 2018.

The audit objectives were:

- ♦ To assess the economy, efficiency, or effectiveness of the program, including the reliability, validity, and relevance of performance and cost measures used to monitor program performance and cost.
- ♦ To determine whether the organizational structure promotes the achievement of the program's goals and objectives.
- ♦ To determine whether alternative methods of providing services and products are evaluated by program administrators and identify opportunities for alternative service delivery methods.
- ♦ To determine whether the program goals and objectives are clearly stated, measurable, achievable within budget, and consistent with the County's strategic plan.
- ♦ To assess the accuracy and adequacy of public documents, reports, and requests prepared by the County.
- ♦ To determine whether the program operations comply with applicable laws, rules and regulations, and policies and whether program administrators have taken reasonable and timely actions to assess if planned uses of the surtax comply with applicable state laws, rules, and regulations.

In conducting the audit, the audit team:

- ♦ Interviewed County personnel and performed researched to gain an understanding of the entity and the transportation and facilities management programs.
- ♦ Held fraud discussions with members of the management team.
- ♦ Interviewed County personnel, reviewed policies and procedures, and created flowcharts to identify and evaluate significant internal controls relevant to the audit objectives and determine whether these controls provide reasonable assurance that program goals and objectives will be met.
- ♦ Reviewed findings, recommendations, and audit results from internal and external reports issued between the period June 1, 2015, through May 31, 2018, to determine

whether management has taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in any relevant internal or external report.

- ◆ Selected a sample of 10 transportation activities related projects and reviewed project information stored in the County's records to:
  - Determine whether projects are periodically evaluated using performance and cost data adequate to assess performance and cost.
  - Determine whether reports/data used by management on a regular basis is adequate to monitor project performance and cost.
  - Evaluate project performance and cost based on reasonable measures.
  - Evaluate whether the projects were completed on-time, within budget, and at a reasonable cost.
  - Determine whether management formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and the reasonableness of their conclusions.
  - Determine whether management assessed any contracted and/or privatized series to verify effectiveness and cost savings achieved and the reasonableness of their conclusions.
  - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of series.
- ◆ Reviewed policies and procedures to determine whether the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.
- ◆ Evaluated the organizational and structure and design to assess whether it has clearly defined units, minimizes overlapping functions and excessive administrative layers and has lines of authority that minimize administrative costs.
- ◆ Assessed the reasonableness of current staffing levels given the nature of the services provided and program workload.
- ◆ Reviewed program goals and objectives and determined whether they are clearly stated and consistent with the County's strategic plan.
- ◆ Assessed whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.
- ◆ Reviewed the adequacy of public document and reports prepared by the County related to the program.

- ♦ Reviewed the information posted on the County’s website to determine whether the public has access to program performance and cost information that is readily available and easy to locate.
- ♦ Reviewed processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.
- ♦ Interviewed County personnel to determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and these procedures provide for adequate public notice of such corrections.
- ♦ Reviewed processes to determine whether the program has a process in place to assess its compliance with applicable federal, state, and local laws, and regulations; contracts; grant agreements; and local policies.
- ♦ Interviewed County personnel and created flowcharts to identify and review internal controls in place to determine whether these controls are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.
- ♦ Determined whether management has taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external audits.
- ♦ Interviewed County personnel to determine whether management has taken reasonable and timely actions to ensure that planned uses of the surtax comply with applicable state laws, rules, and regulations.

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# APPENDIX A

## BROWARD COUNTY MANAGEMENT RESPONSE LETTER

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**BERTHA W. HENRY**, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

**TO:** MGT of America Consulting, LLC  
State of Florida's Office of Program Policy Analysis and Government Accountability

**FROM:** Bertha Henry, County Administrator

**DATE:** September 4, 2018

**RE:** Transportation Surtax Program Performance Audit Management Response

Pursuant to the requirements of Chapter 2018-118, Laws of Florida, MGT of America Consulting, LLC (MGT) was engaged by the Office of Program Policy Analysis and Government Accountability (OPPAGA) to complete a performance audit of the County's proposed Local Option Transportation Surtax Plan (Transportation Surtax), as well as the agencies and programs that would be directly impacted by its passage. The scope of the audit, which occurred between July and August 2018, evaluated program areas related to: planning, development, operation, and maintenance of roads and bridges, bus systems, fixed guideway rapid transit systems, and on-demand transportation services.

Broward County is pleased that the comprehensive audit found no material deficiencies or weaknesses in the six (6) key aspects of the Transportation and Public Works programs tested. The audit's conclusions offer assurances to the public and taxpayers that Broward County excels in internal controls, strategic alignment, performance measurement, effectiveness, efficiency, and compliance. The independent performance audit's conclusions convey confidence in Broward County as a responsible steward of public funds.

MGT, in its negotiations with OPPAGA, requested to change the term "finding" utilized within the report to describe both positive and negative aspects of Broward County's operations and performance. OPPAGA rejected the recommendation and is requiring MGT to retain the term "findings" for areas where the County's programs met or exceeded the criteria against which they were tested. We believe this decision may result in the intended audience retaining a misperception of the audit's conclusions, since many readers will understand the term "finding" in the context of an "audit" to have a negative connotation. The public may read only the Introduction and Report Summary, without the detailed analysis offered later in the report, and believe Broward County has deficiencies, nonconformities or noncompliance in areas it does not.

**Key aspect 1:** The first area tested, "Economy, Efficiency, and Effectiveness" found no opportunities for improvement. The audit concludes that "departments use established County processes to ensure products and services are economical, efficient, and effective . . . [and] evaluated using performance and cost information."

**Key aspect 2:** The audit evaluated departmental organizational structures in furtherance of its assessment of "Structure or Design". The departments were found to have "organizational structures with clearly defined units that minimize overlapping functions and excessive administrative layers . . . Current staffing levels appear to be reasonable given the nature of the services provided and program workload. . ."

**Recommendation:** The audit observes "the County could undertake further efforts to measure workload and productivity to validate staffing levels against volume of need."

**Management Response:** As the audit recognizes, "the department budget process facilitates a staffing assessment. . . Additionally, as part of staffing and budgetary planning, quarterly and annual performance measure

reports are published by department. The reports also include comments on any measures indicating a decrease in performance.” Those reports, published to the County’s externally-facing website, require justifications and explanations of any variation, up or down, exceeding 15 percentage points of the goal. Should the Transportation Surtax be successful, the County or Oversight Committee may put into place a formal process of subsequent validation specifically comparing workload against productivity.

**Key aspect 3:** MGT tested multiple projects in both the Transportation and Public Works Departments, all of which were found to have been executed efficiently with a mix of in-house and external help.

**Recommendation:** The audit suggests that management implement procedures to document and periodically evaluate all services provided and determine whether alternative service delivery methods have the potential to reduce costs without significantly affecting the quality of services.

**Management Response:** Broward County regularly assesses the efficiency of outsourcing services and projects and concurs with the recommendation to do so for eligible projects funded by surtax revenues. The performance audit accurately notes various legal and regulatory limitations to pursuing alternate methods of delivering services and products within the Transportation and Public Works Departments. While the audit concludes that County projects are executed efficiently, for certain surtax-funded services or projects where the laws and regulations offer any flexibility, a formal process to evaluate alternative service delivery methods will be implemented.

**Key aspect 4:** The Transportation Surtax Plan’s alignment to the County’s stated goals, objectives and performance measures was evaluated. MGT concluded that “processes are in place to ensure that program goals and objectives are clearly stated, measurable, can be achieved, and are consistent with the County’s Strategic Plan. Additionally, the [Surtax] program has sufficient performance measures to assess program progress toward meeting its stated goals and objectives; and internal controls in place to provide reasonable assurance that program goals and objectives will be met.” No recommendations for improvement were given.

**Key aspect 5:** While the audit concludes that there is adequacy of public documents and reports, as well as “processes in place to ensure the accuracy and completeness of program performance and cost information provided to the public”; MGT does feel the program would benefit from additional transparency.

**Recommendation:** Enhancement is needed to ensure that the public has access to program performance and cost information that is readily available and easy to locate.

**Management Response:** The County is in full agreement, as evidenced by the publicly-facing website dedicated to the Transportation Surtax program elements ([www.Broward.org/PennyForTransportation](http://www.Broward.org/PennyForTransportation)). MGT’s performance audit, when finalized, will be linked to the website, as required by law. If successful, the County intends to carefully monitor surtax expenditures and project progress. Further, the ordinance governing the surtax envisions an Independent Oversight Committee governing many fiscal and programmatic performance elements of the surtax and reporting regularly to the public, offering additional transparency.

**Key aspect 6:** The Transportation and Public Works departments’ processes satisfactorily “assess compliance with applicable federal, state and local laws, rules, and regulations; contracts, grant agreements; and local policies.” Broward County was pleased that its organizational commitment to compliance was recognized. The report concludes that management has taken reasonable and timely actions to assure that the “planned uses of Transportation Surtax proceeds comply with applicable state laws, rules, and regulations.” No recommendations for improvement were offered.

Broward County appreciates the efforts and exhaustive review by MGT and commends its own staff, who provided copious data in a very short timeframe, while coordinating and hosting multiple on-site audit meetings.

C:       Broward County Board of County Commissioners  
          Broward County Legislative Delegation  
          Robert Melton, County Auditor  
          Andrew Meyers, County Attorney  
          Christopher Walton, Transportation Department Director  
          Tony Hui, Deputy Director, Public Works  
          Gretchen Cassini, Assistant County Administrator