



**OFFICE OF THE COMMISSION AUDITOR
MIAMI-DADE BOARD OF COUNTY COMMISSIONERS**

FDOT Turnpike Project Report

August 27, 2021

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Commission Auditor

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I. Purpose

At the request of District 9, represented by Commissioner Kionne L. McGhee, the Office of Commission Auditor (OCA) conducted research on social and economic factors associated with Florida Department of Transportation (FDOT) Financial Project Identification No. 439545-2, the proposed FDOT Turnpike expansion project widening the Homestead Extension of Florida Turnpike from Campbell Drive to south of Palm Drive on US 1 and constructing a 20-ft. elevated flyover above the intersection of US 1 and Palm Drive. The project is currently in the second phase of the Project Development and Environment Study (PD&E) drafting process and, if approved, would ultimately divert traffic from the Turnpike's current regulated flow into Florida City.

II. Scope

OCA summarizes the FDOT project, detailing the current state compared to the proposed project alternative and the estimated project cost. Additionally, businesses within a 300 ft. radius of the project are GIS mapped and data regarding the fiscal activity of these businesses, i.e., the cumulative amount paid in local business tax receipts and property tax, is provided. Traffic data will also be included. Finally, comparable past transit projects will be examined to determine the probable social and economic effects of this project.

III. Methodology

OCA analyzed project documents and public hearing commentary on the project. OCA collaborated with the Miami-Dade County Tax Collector's Office and the Information Technology Department to obtain data on business activity in the region and produced a GIS map of these businesses within the project's radius. OCA performed qualitative academic research, reviewing scholarly journal articles to ascertain empirical economic effects of comparable transit projects.

IV. Project Background

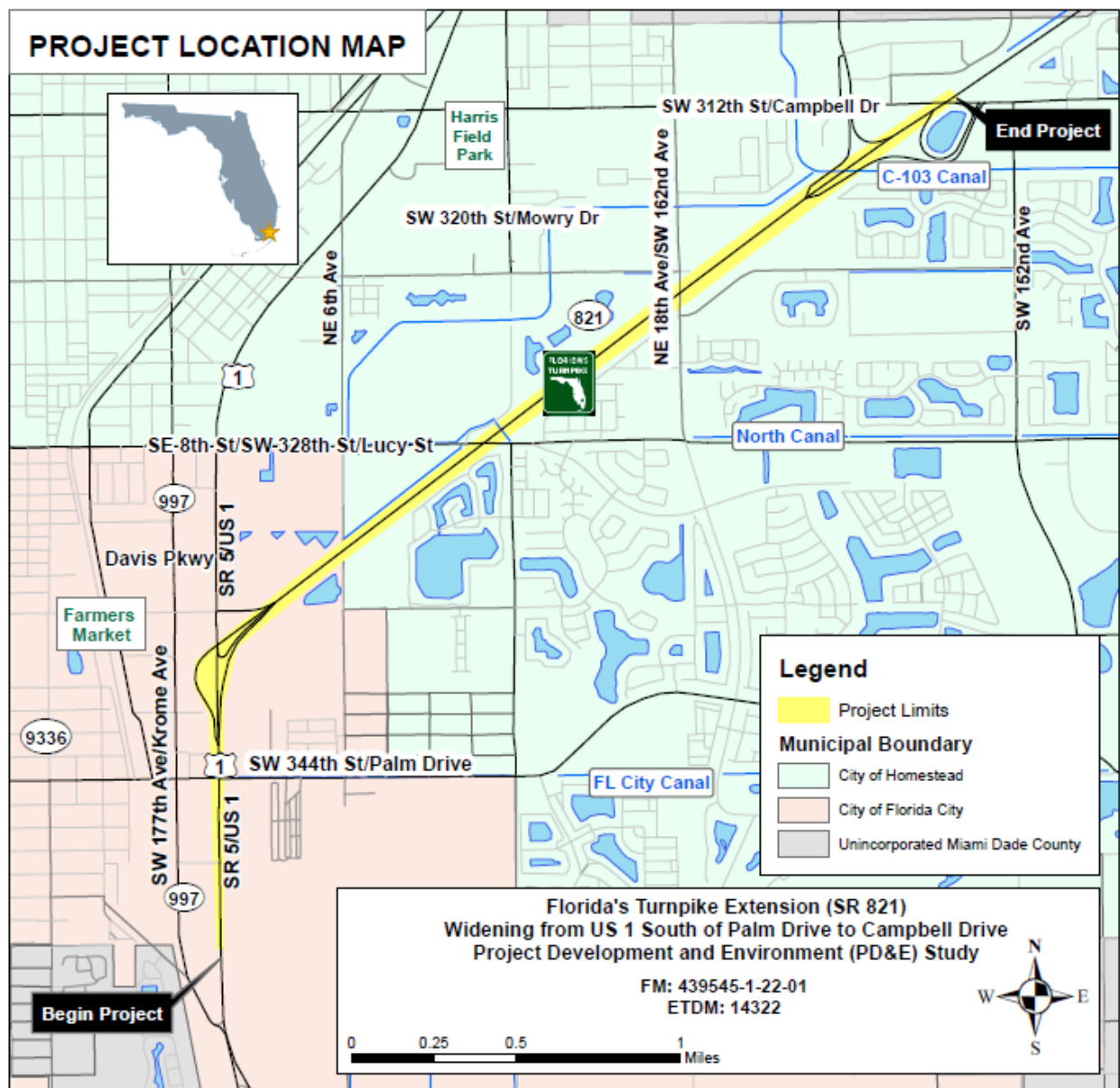
The proposed project includes the following:

1. widening of the existing four-lane expressway and bridges to six lanes between US 1 and Campbell Drive;
2. altering the US 1 interchange with ramp construction over Palm Drive— two new ramp bridges over the US 1 northbound lanes and over Palm Drive are proposed;
3. addition of a partial interchange at Lucy Street;
4. converting the taper ramps to parallel ramps at the Campbell Drive interchange and providing auxiliary lanes between Campbell Drive and Lucy Street; and
5. bridge widening at Lucy Street, SW 162nd Avenue, and C-103 Canal and Campbell Drive.

The project's PD&E study commenced in 2017 and is slated to be completed in fall 2021. The PD&E phase will be followed by the design phase, right of way acquisition, and finally construction.

The project location is illustrated in Figure 1.

Figure 1



Source: Florida Department of Transportation

According to FDOT, the proposed Turnpike project is estimated to cost \$224 million. The itemization of the cost is detailed below in Figure 2.

Figure 2

Estimated Project Cost	
CATEGORY NAME	AMOUNT
Design	\$14 Million
Right of Way	\$16 Million
Construction	\$176 Million
Other Services	\$18 Million
Total Estimated Project Cost	\$224 Million

Source: Florida Department of Transportation

The component of the three-mile project that has sparked concern from the public, particularly Florida City residents and business owners, is the tolled ramp over Palm Drive and the directional access changes it will bring, with the presumption that traffic will be diverted from the area without affording motorists an opportunity to patronize businesses before continuing travel to the Florida Keys. During FDOT's July 20, 2021 public hearing on the project, most of the public comment was in opposition to the ramp over Palm Drive due to these concerns, citing potential negative effects to the local economy, including job loss and disincentivizing business development in the area.

Figure 3 is a rendering of the ramp bridge proposed over the Palm Drive/US 1 interchange.

Figure 3



Source: Florida Department of Transportation

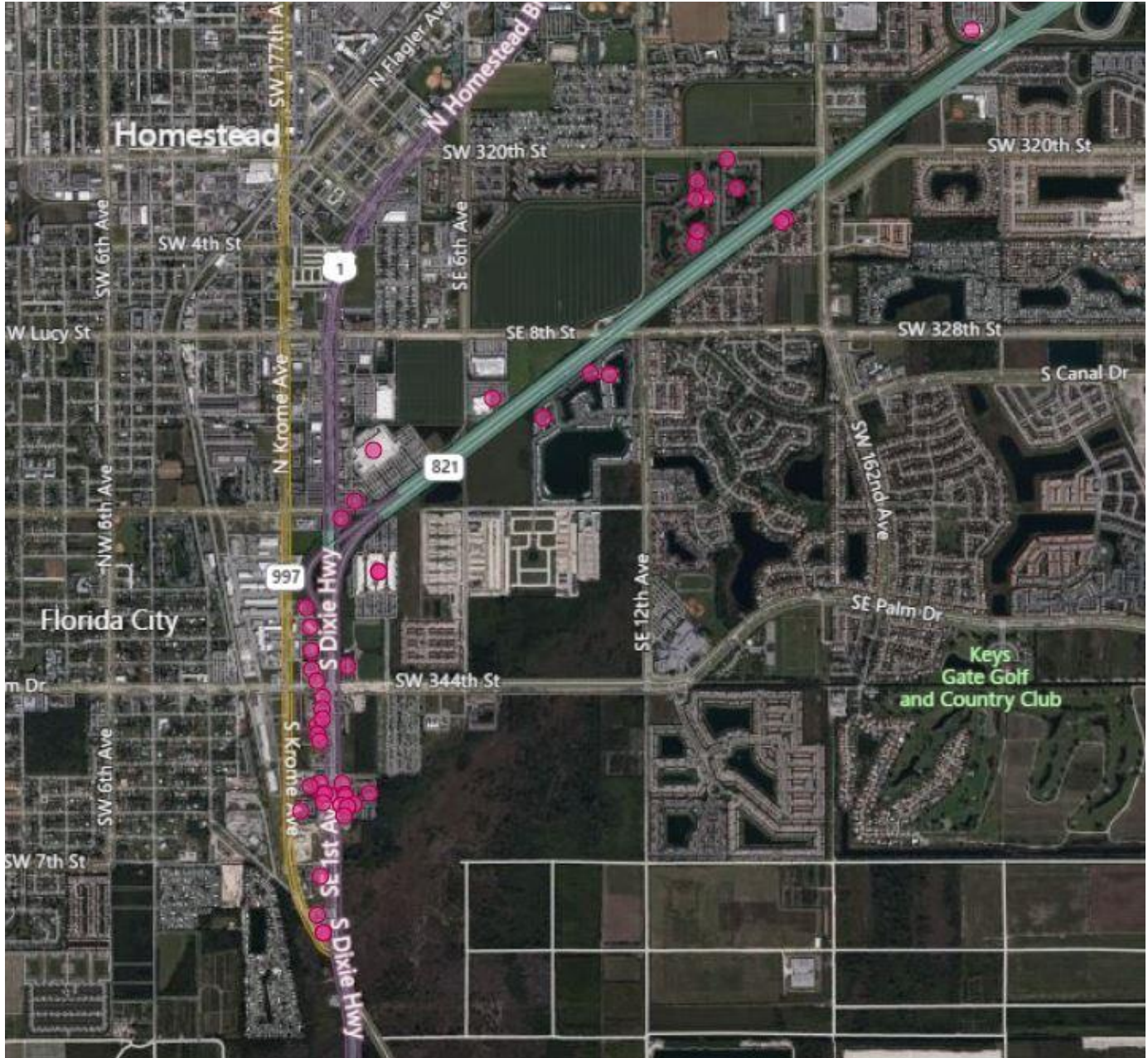
Palm Drive is owned and maintained by Florida City east of US 1 and owned and maintained by FDOT west of US 1. Florida City is currently constructing improvements along Palm Drive, including widening the roadway from four lanes to six lanes and adding a 6 ft. sidewalk and 5 ft. bike lane along the south side of the roadway, as well as a 12 ft. shared use path along the north side.

V. Businesses within Project Radius

Figure 4 depicts businesses within the three-mile project's approximate 300 ft. radius that have an active Miami-Dade County Local Business Tax Receipt.¹ In the graphic, a single dot may represent multiple businesses if the businesses operate in the same location. Figure 5 lists the name and business address of the depicted businesses.

Figure 4

Miami-Dade County Businesses within ≈300 ft. Radius of Turnpike Project



Office of the Commission Auditor

¹ Businesses within the project's radius were identified by the Information Technology Department.

Figure 5

Miami-Dade County Businesses within ≈300 ft. Radius of Turnpike Project

No.	Business Name	Business Address
1	ADIDAS AMERICA INC	250 E PALM DR, FLORIDA CITY, FL, 33034
2	AEROPOSTALE	250 E PALM DR , FLORIDA CITY, FL, 33034
3	ALEXANDER FINE ITALIAN MENS CLOTHING	250 E PALM DR , FLORIDA CITY, FL, 33034
4	AMERICAN EAGLE OUTFITTERS	250 E PALM DR, FLORIDA CITY, FL, 33034
5	BEALLS OUTLET STORE	250 E PALM DR , FLORIDA CITY, FL, 33034
6	BEST WESTERN HOTEL	411 S KROME AVE, FLORIDA CITY, FL, 33034
7	BLUEGREEN VACATIONS UNLIMITED	250 E PALM DR, FLORIDA CITY, FL, 33034
8	BOLT TRAINING LLC	10 NE 3RD ST, FLORIDA CITY, FL, 33034
9	BOMNIN CHEVROLET HOMESTEAD	1075 SE 6TH AVE, HOMESTEAD, FL, 33034
10	BURGER KING	40 SE 1ST AVE, FLORIDA CITY, FL, 33034
11	C&C CLEANING SERVICES	900 CONSTITUTION DR, HOMESTEAD, FL, 33034
12	CANDY MART	250 E PALM DR , FLORIDA CITY, FL, 33034
13	CARDTRONICS USA INC	250 E PALM DR, FLORIDA CITY, FL, 33034
14	CARDTRONICS USA INC	52 E PALM DR, FLORIDA CITY, FL, 33034
15	CARTER'S RETAIL INC	250 E PALM DR , FLORIDA CITY, FL, 33034
16	CELEBRATION FAVORS BOUTIQUE INC	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
17	CHECKERS LIQUORS XXV INC	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
18	CIGAR BUNDLES OF MIAMI	405 SE 1ST AVE, FLORIDA CITY, FL, 33034
19	CLAIRES BOUTIQUE	250 E PALM DR , FLORIDA CITY, FL, 33034
20	COACH	250 E PALM DR , FLORIDA CITY, FL, 33034
21	COCO MANGO	250 E PALM DR , FLORIDA CITY, FL, 33034
22	COLONY LAKES PRESERVATION L P	1500 E MOWRY DR, HOMESTEAD, FL, 33033
23	CONVERSE OUTLET STORE	250 E PALM DR , FLORIDA CITY, FL, 33034
24	CRACKER BARREL OLD COUNTRY STORE	155 N KROME AVE, FLORIDA CITY, FL, 33034
25	CROCS	250 E PALM DR , FLORIDA CITY, FL, 33034
26	CTM GROUP INC	250 E PALM DR, FLORIDA CITY, FL, 33034
27	DAVI NAIL	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
28	DENNYS	401 SE 1ST AVE, FLORIDA CITY, FL, 33034
29	DGXWMT JV LLC	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
30	DOLCE NATURA INC	250 E PALM DR , FLORIDA CITY, FL, 33034
31	DOLPHIN FUELS	413 SE 1ST AVE, FLORIDA CITY, FL, 33034
32	DUNKIN DONUTS	10 SE 1ST AVE, FLORIDA CITY, FL, 33034
33	E & D QUALITY K CORP	250 E PALM DR, FLORIDA CITY, FL, 33034
34	ECOATM LLC	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
35	ESYAZO INC	250 E PALM DR , FLORIDA CITY, FL, 33034
36	EVGO SERVICES LLC	250 E PALM DR, FLORIDA CITY, FL, 33034
37	EXTRAORDINARY MARTIAL ARTS CUTLER BAY	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
38	FAMOUS FOOTWEAR	250 E PALM DR , FLORIDA CITY, FL, 33034
39	FIFTH THIRD BANK ATM	35426 S DIXIE HWY, FLORIDA CITY, FL, 33034
40	FLAGSHIP CINEMAS	2250 NE 8TH ST, HOMESTEAD, FL, 33033
41	FOOD MART	380 SE 1ST AVE, FLORIDA CITY, FL, 33034
42	FOOD MART	400 SE 1ST AVE, FLORIDA CITY, FL, 33034
43	FRECHELL LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
44	FRESH COCO	250 E PALM DR , FLORIDA CITY, FL, 33034
45	FRUIT CITY	250 E PALM DR , FLORIDA CITY, FL, 33034
46	G M P ELECTRIC CORP	1438 E MOWRY DR, HOMESTEAD, FL, 33033
47	GAP OUTLET	250 E PALM DR , FLORIDA CITY, FL, 33034
48	GATEWAY GAS INC	10 SE 1ST AVE, FLORIDA CITY, FL, 33034
49	GCUTE BOW	250 E PALM DR, HOMESTEAD, FL, 33034

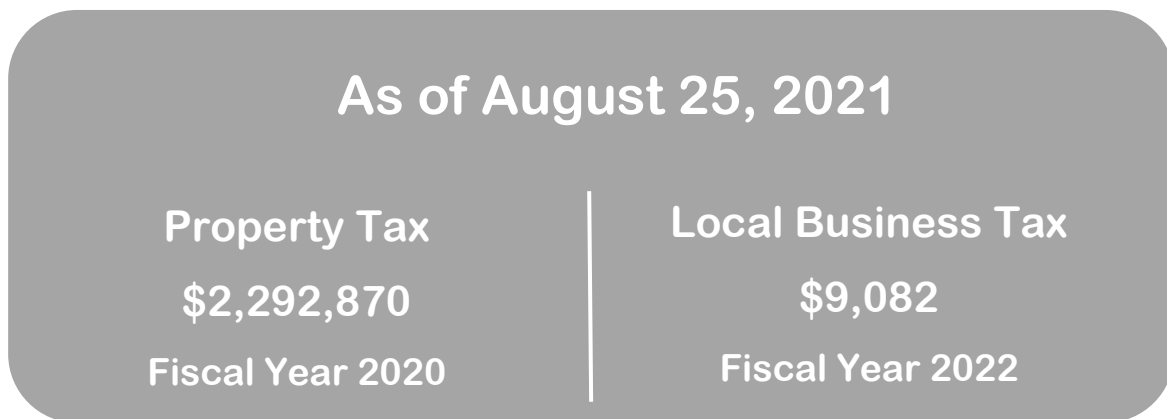
No.	Business Name	Business Address
50	GOLDEN CORRAL	33525 S DIXIE HWY, FLORIDA CITY, FL, 33034
51	GOPIE KIRK OD	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
52	GOT LIQUOR CORP	402 SE 1ST AVE , FLORIDA CITY, FL, 33034
53	GP POSTAL	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
54	GUESS	250 E PALM DR , FLORIDA CITY, FL, 33034
55	HEAVENLY WOOD FLOORING INC	1422 E MOWRY DR, HOMESTEAD, FL, 33033
56	HIPS APPAREL LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
57	HOME 2 SUITES BY HILTON	77 NE 3RD ST, FLORIDA CITY, FL, 33034
58	HUNEY SHINE DANCE STUDIO LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
59	HYDRAULIC SUPPLY CO	51 SE 3RD TER, FLORIDA CITY, FL, 33034
60	INKAS GRILL CORP	250 E PALM DR , FLORIDA CITY, FL, 33034
61	INVERSIONES SULIMA INC	250 E PALM DR, FLORIDA CITY, FL, 33034
62	ISOSCELES SQUARE LLC	1000 CONSTITUTION DR, HOMESTEAD, FL, 33034
63	JACKSON HEWITT TAX SERVICE	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
64	JAI ASHIRWAAD LLC	333 SE 1ST AVE, FLORIDA CITY, FL, 33034
65	JAI ASHIRWAAD LLC	409 SE 1ST AVE, FLORIDA CITY, FL, 33034
66	JAI KAIVAL LLC	553 NE 1ST AVE, FLORIDA CITY, FL, 33034
67	JAMES BURGESS YOUNGBULLS FOUNDATION INC	10 NE 3RD ST, FLORIDA CITY, FL, 33034
68	K.Y ACCESSORIES	250 E PALM DR , FLORIDA CITY, FL, 33034
69	KATS KLOSET CORP	250 E PALM DR, FLORIDA CITY, FL, 33034
70	KEITH PIERSON CHEVROLET CADILLAC	1075 SE 6TH AVE, HOMESTEAD, FL, 33034
71	KFC TACO BELL	232 SE 1ST AVE, FLORIDA CITY, FL, 33034
72	KITCHEN COLLECTION LLC THE	250 E PALM DR, FLORIDA CITY, FL, 33034
73	KRAB KINGZ SEAFOOD OF SOUTH FLORIDA	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
74	KY ACCESSORIES	250 E PALM DR , FLORIDA CITY, FL, 33034
75	LA CHURRASQUERIA INC	250 E PALM DR, FLORIDA CITY, FL, 33034
76	LAGOM BOUTIQUE LLC	416 SE 12TH TER, HOMESTEAD, FL, 33033
77	LENAS DESIGN CORPORATION	250 E PALM DR , FLORIDA CITY, FL, 33034
78	LEVIS OUTLET	250 E PALM DR , FLORIDA CITY, FL, 33034
79	LONG JOHN SILVERS	20 SE 1ST AVE, FLORIDA CITY, FL, 33034
80	LUGGAGE PARADISE LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
81	M J SOLIS PAINTING CORP	1512 E MOWRY DR, HOMESTEAD, FL, 33033
82	MARQUEZ J CARPENTRY INC	1201 N LIBERTY AVE, HOMESTEAD, FL, 33034
83	MC DONALDS	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
84	MC DONALDS	425 SE 1ST AVE, FLORIDA CITY, FL, 33034
85	MELLOW MARTIAN SMOKE SHOP LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
86	MONTEREY POINTE	1400 E MOWRY DR, HOMESTEAD, FL, 33033
87	NAUTICA RETAIL USA LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
88	NELMA INC	250 E PALM DR , FLORIDA CITY, FL, 33034
89	NIKE FACTORY STORE	250 E PALM DR , FLORIDA CITY, FL, 33034
90	NIKMARY'S PIZZA	250 E PALM DR , FLORIDA CITY, FL, 33034
91	NYS COLLECTION EYEWEAR	250 E PALM DR , FLORIDA CITY, FL, 33034
92	NYS SHADES OF PARADISE	250 E PALM DR , FLORIDA CITY, FL, 33034
93	OSHKOSH B GOSH	250 E PALM DR , FLORIDA CITY, FL, 33034
94	P & M NURSERY	418 SE 12TH TER, HOMESTEAD, FL, 33033
95	PAYDAY LOAN ASSISTANCE NETWORK LLC	10 NE 3RD ST, FLORIDA CITY, FL, 33034
96	PERFUMANIA	250 E PALM DR , FLORIDA CITY, FL, 33034
97	PERFUME OUTLET LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
98	PERRY ELLIS MENSWEAR LLC	250 E PALM DR , FLORIDA CITY, FL, 33034

No.	Business Name	Business Address
99	PETROGAS FLORIDA INC	380 SE 1ST AVE, FLORIDA CITY, FL, 33034
100	PINO BEAUTY ACADEMY, INC	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
101	POOLTECH OF MIAMI INC	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
102	PRODIGY DANCE STUDIO INC	250 E PALM DR , FLORIDA CITY, FL, 33034
103	PUMA	250 E PALM DR, FLORIDA CITY, FL, 33034
104	PURO CIGARS	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
105	RACETRAC	35426 S DIXIE HWY, HOMESTEAD, FL, 33034
106	RACK ROOM SHOES	250 E PALM DR , FLORIDA CITY, FL, 33034
107	RALPH LAUREN	250 E PALM DR , FLORIDA CITY, FL, 33034
108	RAMADA INN FLORIDA CITY	124 E PALM DR, FLORIDA CITY, FL, 33034
109	REMY CAPILLUS LLC	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
110	RICKS YELLOW BAIT HOUSE LLC	35412 S DIXIE HWY, HOMESTEAD, FL, 33034
111	RIGHTEOUS LOCKSMITHS LLC	1414 E MOWRY DR, HOMESTEAD, FL, 33033
112	ROYAL PALM REAL ESTATE SERVICES LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
113	RRH FLORIDA LLC	401 SE 1ST AVE, FLORIDA CITY, FL, 33034
114	SAILFISH CENTER LLC	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
115	SEB MATTRESS & BED CORP	250 E PALM DR , FLORIDA CITY, FL, 33034
116	SHELL	10 SE 1ST AVE, FLORIDA CITY, FL, 33034
117	SKECHERS USA	250 E PALM DR , FLORIDA CITY, FL, 33034
118	SKYNET 360 LLC	10 NE 3RD ST, FLORIDA CITY, FL, 33034
119	SMART STYLE HAIR SALON	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
120	SOLAR STAR SYSTEMS LLC	10 NE 3RD ST, FLORIDA CITY, FL, 33034
121	SOMERSET ACADEMY INC	300 SE 1ST AVE, FLORIDA CITY, FL, 33034
122	SOUTH FLORIDA MOTEL CORP	100 SE 1ST AVE, FLORIDA CITY, FL, 33034
123	SPEEDWAY	311 SE 1ST AVE, FLORIDA CITY, FL, 33034
124	SQUIRTIN INK	10 NE 3RD ST, FLORIDA CITY, FL, 33034
125	STARBUCKS COFFEE CO	76 E PALM DR, FLORIDA CITY, FL, 33034
126	SUBWAY	421 SE 1ST AVE, FLORIDA CITY, FL, 33034
127	SUNGLASS HUT	250 E PALM DR , FLORIDA CITY, FL, 33034
128	THE COSMETICS WAREHOUSE STORE	250 E PALM DR , FLORIDA CITY, FL, 33034
129	TNT FIREWORKS	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
130	TOMMY HILFIGER KIDS	250 E PALM DR , FLORIDA CITY, FL, 33034
131	TOMMY HILFIGER RETAIL LLC	250 E PALM DR , FLORIDA CITY, FL, 33034
132	TROPICAL EVERGLADES VISITOR ASSOCIATION INC	160 SE 1ST AVE, FLORIDA CITY, FL, 33034
133	UNDER ARMOUR RETAIL OF FLORIDA LLC	250 E PALM DR, FLORIDA CITY, FL, 33034
134	US POLO ASSN	250 E PALM DR , FLORIDA CITY, FL, 33034
135	VAN HEUSEN DIRECT	250 E PALM DR , FLORIDA CITY, FL, 33034
136	VISIONCARE PROFESSIONALS PA	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
137	VIVIAN'S JEWELRY	250 E PALM DR, FLORIDA CITY, FL, 33034
138	WAL MART	33501 S DIXIE HWY, FLORIDA CITY, FL, 33034
139	WALGREENS	52 E PALM DR, FLORIDA CITY, FL, 33034
140	WENDYS	340 SE 1ST AVE, FLORIDA CITY, FL, 33034
141	WILLIAMS ANNAKAYE ESQ	250 E PALM DR , FLORIDA CITY, FL, 33034
142	WORLD CRAFTS	250 E PALM DR , FLORIDA CITY, FL, 33034
143	YAMIS BEAUTY SALON	35202 S DIXIE HWY, FLORIDA CITY, FL, 33034
144	ZECO MIAMI	1440 E MOWRY DR, HOMESTEAD, FL, 33033

The total amount collected in Local Business Tax for Fiscal Year 2022 for these businesses within the approximate 300 ft. radius of the Turnpike project is \$9,082 (as of August 25, 2021).² The amount paid to the County in taxes for the properties in which these businesses operate for Fiscal Year 2020 is \$2,292,870 (as of August 25, 2021) as illustrated in Figure 6.³

Figure 6

Taxes Paid to the County
(Businesses and Commercial Properties within ≈300 ft. Radius of Turnpike Project)



VI. Traffic Data

The proposed project is intended to alleviate the traffic conditions that will arise from a larger volume expected by year 2045, particularly in the Palm Drive and US 1 intersection as it experiences heavy traffic congestion at its current volume.

FDOT's Transportation Data Management System shows the following Annual Average Daily Traffic (AADT) for the southbound off ramp to southbound US 1.⁴

Figure 7

AADT
Southbound Off Ramp to Southbound US-1

Year	AADT	Annual Growth
2019	15,500	7%
2018	14,500	0%
2017	14,500	4%
2016	14,000	4%
2015	13,500	0%
2014	13,500	13%
2013	12,000	4%
2012	11,500	-

Source: FDOT Transportation Data Management System

² Miami-Dade County Tax Collector, Miami-Dade County Finance Department.

³ *Id.*

⁴ Annual Average Daily Traffic (AADT) is the total volume of a highway or road vehicle traffic for a year divided by 365 days.

The following is traffic data for the southbound off ramp to northbound US 1.

Figure 8

AADT Southbound Off Ramp to Northbound US-1		
Year	AADT	Annual Growth
2019	6,200	7%
2018	5,800	0%
2017	5,800	4%
2016	5,600	2%
2015	5,500	2%
2014	5,400	10%
2013	4,900	-18%
2012	6,000	-

Source: FDOT Transportation Data Management System

VII. Economic Effects of Highway Bypasses in Other Jurisdictions

An examination of analogous highway bypass transit projects completed in other jurisdictions can serve as a barometer of how the proposed Turnpike project may affect the surrounding community, namely Florida City and Homestead. The potential negative effect of such bypasses was witnessed locally in the disinvestment in Overtown after the construction of the I-95, I-395, and State Highway 836 interchange in the 1960s, which displaced residents—the population of the area declined by half by 1970.⁵ A September 2000 study on the impact of freeway bypass routes in medium-size cities—Danville, Virginia; Richmond, Virginia; Fort Wayne, Indiana; and Appleton, Wisconsin—documented the relocation of major employers to other locations due to the highway bypasses in these jurisdictions, particularly in Richmond, Virginia, where the city’s downtown business district experienced the relocations of retailing, local industries, and offices resulting in an approximate 5% decrease in jobs in the area from 1990 to 2000 after construction of a bypass.⁶ Another study utilizing statistical models found that bypasses generally bring a statistically significant decrease to business volumes in small cities in rural settings, with a 10% drop in gas station sales and a 10 to 15% drop in sales at eating and drinking establishments.⁷

The ramifications of a highway bypass on four different industry types (i.e., retail, gasoline service stations, eating and drinking establishments, and service industries) in small and medium-sized cities in Texas, with economic effects measured primarily in terms of changes in the per capita sales in the studied industrial sectors, revealed that the diverting of traffic from the old route to the bypass had a significant negative

⁵ Milan Dluhy, Keith Revell & Sidney Wong, PENN INSTITUTE FOR URBAN RESEARCH, *Creating a Positive Future for a Minority Community: Transportation and Urban Renewal Politics in Miami* (January 2002), https://repository.upenn.edu/cgi/viewcontent.cgi?article=1013&context=penniur_papers.

⁶ Margaret Collins and Glen Weisbrod, ECONOMIC DEVELOPMENT RESEARCH GROUP, *Economic Impact of Freeway Bypass Routes in Medium Size Cities* (September 2000), <https://www.ebp-us.com/sites/default/files/project/uploads/Urban-Freeway-Bypass-Case-Studies.pdf>.

⁷ S. J. Andersen, et al., *Economic Impact of Highway Bypasses* (November 1992), <http://onlinepubs.trb.org/Onlinepubs/trr/1993/1395/1395-019.pdf>

impact on the sales in the studied industrial sectors.⁸ The severity of the effect was found to be dependent upon the amount of traffic diverted, suggesting that traffic volume strongly influences business activity.⁹

⁸ Sivaramakrishnan Srinivasan & Kara Maria Kockelman, *The Impacts of Bypasses on Small- and Medium-Sized Communities: an Econometric Analysis*, JOURNAL OF TRANSPORTATION AND STATISTICS (2002), https://www.cae.utexas.edu/prof/kockelman/public_html/TRB01Bypasses.pdf.

⁹ *Id.*

Report produced by the Office of the Commission Auditor

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The Office of the Commission Auditor, Miami-Dade Board of County Commissioners

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

This report, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).