



AUDIT AND MANAGEMENT SERVICES DEPARTMENT  
OVERTOWN TRANSIT VILLAGE  
701 NW 1<sup>ST</sup> COURT – SUITE 8-175  
MIAMI, FLORIDA 33136  
TELEPHONE: 786-469-5900  
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October 16, 2019

Mr. Thomas J. Benton  
Village Manager  
Miami Shores Village  
10050 N.E. 2<sup>nd</sup> Avenue  
Miami Shores, FL 33138

**Re: Final Audit Report – Charter County Transportation System Surtax Review –  
Miami Shores Village**

Dear Mr. Benton:

Attached is the above-referenced Audit Report, together with the Village's Response. We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact G. Nancy McKee, Assistant Director, at (786) 469-5900, should you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Cathy Jackson".

Cathy Jackson  
Director

CJ:bm

Attachment


c: Javier A. Betancourt, Executive Director, OCITT  
Holly Hugdahl, Finance Director, Miami Shores Village

# Memorandum



**Date:** October 16, 2019

**To:** Javier A. Betancourt, Executive Director  
Office of the Citizens' Independent Transportation Trust (OCITT)

  
**From:** Cathy Jackson, Director  
Audit and Management Services Department (AMS)

**Subject:** Final Audit Report – Charter County Transportation System Surtax Review –  
Miami Shores Village

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## **PURPOSE AND SCOPE**

We performed a review of Miami Shores Village's (Village) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the three years ended September 30, 2018. The primary objective was to ensure that Surtax Proceeds were used in compliance with the *Interlocal Agreement for Distribution, Use and Reporting of Charter County Transit System Surtax Proceeds Levied by Miami-Dade County (Interlocal Agreement)* executed on June 5, 2007. Additionally, we assessed resolution of prior audit findings referenced in our December 20, 2016 Audit Report (Exhibit I).

## **BACKGROUND**

*County Ordinance No. 02-116*, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for use on Transportation-related projects. However, at least 20% of the Proceeds received by the County must be distributed to municipalities incorporated as of November 5, 2002, on a pro-rata basis using population statistics (Schedule IV). The Surtax Program is administered by the Citizens' Independent Transportation Trust (CITT), a group comprised of 15 members appointed by the Board of County Commissioners, County Mayor, and Miami-Dade League of Cities.

Pursuant to the *Interlocal Agreement*, the Village must annually continue the same level of General Fund support for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget (Maintenance of Effort), which totaled \$240,963 (Table I). Surtax Proceeds may be used to develop, construct, equip, maintain, operate, or expand County-wide bus systems, fixed guideway rapid transit systems, roads, and bridges, as well as secure such bonds or pay debt service. Further, the Village must apply at least 20% of the Proceeds to Transit-related projects, such as circulator buses, bus shelters, bus pullout bays, or other related infrastructure. *CITT Resolution No. 09-055*, adopted July 30, 2009, allows for the rollover of unspent Surtax funds for up to five years, provided a Five-Year Transportation Plan demonstrates how the funds will be used. Additionally, *CITT Resolution No. 15-027*, adopted May 20, 2015, allows for carryover credits in the event amounts expended are in excess of annual Surtax allocations.

## SUMMARY RESULTS

For the three years ended September 30, 2018, the Village received \$1.3 million in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$2.1 million (Table I). After adjusting claimed expenditures for the Maintenance of Effort (MOE) and ineligible expenditures, the Village had unspent Transit and Transportation Proceeds of \$60,513 and \$451,887, respectively. OCITT should require the Village to submit a new Five-Year Transportation Plan to show how unspent funds will be used.

**Table I**  
**Surtax Statistics**

Description	Fiscal Year Ended September 30,			All Years
	2016	2017	2018	
<b>Maintenance of Effort</b>	\$ 240,963	\$ 240,963	\$ 240,963	\$ 722,889
<b>Revenue (Schedule I):</b>				
Surtax Proceeds	\$ 418,876	\$ 421,378	\$ 442,755	\$ 1,283,009
Interest Income	822	1,154	2,562	4,538
	<u>\$ 419,698</u>	<u>\$ 422,532</u>	<u>\$ 445,317</u>	<u>\$ 1,287,547</u>
<b>Claimed Expenditures (Schedule III):</b>				
Transit	\$ 97,946	\$ 56,916	\$ 53,423	\$ 208,285
Transportation	641,943	592,954	658,310	1,893,207
	<u>\$ 739,889</u>	<u>\$ 649,870</u>	<u>\$ 711,733</u>	<u>\$ 2,101,492</u>
<b>Unspent Amounts (Carryforward Credit) (Schedule II):</b>				
Transit	\$ (1,975)	\$ 25,385	\$ 60,513	
Transportation	486,055	486,673	451,887	
	<u>\$ 484,080</u>	<u>\$ 512,058</u>	<u>\$ 512,400</u>	
<b>Key Account Balances as of September 30th:</b>				
<i>Transportation Surtax Special Revenue Fund (Schedule I):</i>				
Cash and Cash Equivalents	\$ 313,370	\$ 399,229	\$ 469,888	
Accounts Receivable	\$ 138,485	\$ 141,113	\$ 147,321	
Fund Balance	<u>\$ 445,764</u>	<u>\$ 528,833</u>	<u>\$ 605,866</u>	

These and other findings, along with the Village's Responses (Attachment I) are presented in the remainder of this Report. The corrective actions planned by the Village are satisfactory, and thus the audit has been closed. Thank you for the courtesies and assistance extended to our staff during the audit process. Please contact G. Nancy McKee, Assistant Director, at (786) 469-5900, if you have any questions.

## **FINDINGS AND RECOMMENDATIONS**

### **Maintenance of Effort**

Pursuant to the *Interlocal Agreement*, the Village must annually certify that it is providing the same level of General Fund support (\$240,963) for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget, or MOE. Village Officials insist the MOE is \$0, citing that FY 2002 budgeted Transportation expenditures were offset by a transfer from the Local Option Gas Tax (LOGT) Transportation Fund. As stated in prior Audit Reports, we reaffirm the MOE is as appropriated in the Village's FY 2002 Budget, pursuant to *County Ordinance No. 02-116*.

### **Recommendation**

OCITT should require the Village to certify the correct MOE within 30 days.

### **Village's Response**

*The Village is currently working with the OCITT to resolve the issue of the original Maintenance of Effort as determined by the FY 2002 Budget.*

### **Use of Transit Surtax Proceeds**

At least 20% of Surtax Proceeds, or \$256,602 must be used for Transit-related projects, for which the Village claimed \$208,285 for its *Shores Shuttle* bus operations (Schedule III). In July 2016, the Village discontinued its weekend service to Aventura Mall and further reduced its two weekday routes to a single route in FY 2017. As a result, ridership decreased, and the Village had \$60,513 of unspent Transit Proceeds as of September 30, 2018 (Schedule II).

**Table II**  
**Monthly Shores Shuttle Ridership**

<b>Month</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
October	2,484	1,185	820
November	1,555	1,177	742
December	1,636	957	709
January	1,826	921	878
February	1,468	965	1,014
March	1,710	1,068	945
April	1,985	876	1,033
May	1,760	1,222	1,177
June	990	313	357
July	454	214	201
August	751	440	530
September	1,414	541	957
	<u>18,033</u>	<u>9,879</u>	<u>9,363</u>

Source: Village Monthly Ridership Reports

**Recommendation**

The Village should submit a revised Five-Year Transportation Plan showing how the unspent funds will be used.

**Village's Response**

*The Village submits an annual transportation plan to the OCITT as part of the annual reporting requirements. This plan includes the use of any available surplus.*

**Use of Transportation Surtax Proceeds**

The remaining 80% share of Surtax Proceeds, (\$1.03 million) was used mainly to pay for Village-wide street lighting, street signs, sidewalk improvements, and personnel costs. However, \$51,810 was disallowed for irrigation pump utilities and landscaping. After adjusting claimed expenditures for the MOE and ineligible costs, the Village had unspent Transportation Proceeds of \$451,887 (Schedule II).

**Recommendation**

The Village should exercise greater diligence in assuring that only eligible expenditures are paid with Surtax Proceeds. Additionally, a revised Five-Year Transportation Plan should be submitted, detailing how the rollover funds will be utilized.

**Village's Response**

*The FY 19-20 Five-Year Plan will be submitted to OCITT with revenues that reflect an increase in Surtax Proceeds. Of the \$512,400 of unspent Surtax Proceeds as of September 30, 2018, approximately \$336,000 was used in FY 2019 to purchase a street sweeper and for road resurfacing. The remaining balance is budgeted as matching funds for an FDOT multi-mobility grant in FY 2020.*

CJ:bm

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts  
Abigail Price-Williams, County Attorney  
Edward Marquez, Deputy Mayor  
Jennifer Moon, Deputy Mayor/Director, Office of Management and Budget  
Thomas J. Benton, Village Manager, Miami Shores Village

**Charter County Transportation System Surtax Review - Miami Shores Village  
Transportation Surtax Special Revenue Fund**

<b>Balance Sheets</b>			
<b>Description</b>	<b>As of September 30,</b>		
	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 313,370	\$ 399,229	\$ 469,888
Accounts Receivable (Surtax)	138,485	141,113	147,321
Total Assets	<u>\$ 451,855</u>	<u>\$ 540,342</u>	<u>\$ 617,209</u>
<b>Liabilities and Fund Balance:</b>			
Accounts Payable and Accrued Liabilities	\$ 6,091	\$ 11,509	\$ 11,343
Restricted Fund Balance	445,764	528,833	605,866
Total Liabilities and Fund Balance	<u>\$ 451,855</u>	<u>\$ 540,342</u>	<u>\$ 617,209</u>
<b>Statements of Revenues, Expenditures, and Changes in Fund Balance</b>			
<b>Description</b>	<b>Fiscal Year Ended September 30,</b>		
	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Revenues:</b>			
Intergovernmental Revenues (Surtax) <sup>1</sup>	\$ 418,876	\$ 421,378	\$ 442,755
Interest Income	822	1,154	2,562
Total Revenues	<u>419,698</u>	<u>422,532</u>	<u>445,317</u>
<b>Expenditures:</b>			
Public Works	253,577	218,572	199,109
Capital Outlay	206,373	120,891	169,175
Total Expenditures	<u>459,950</u>	<u>339,463</u>	<u>368,284</u>
Net Change in Fund Balance	<u>(40,252)</u>	<u>83,069</u>	<u>77,033</u>
Fund Balance, Beginning	486,016	445,764	528,833
Fund Balance, Ending	<u>\$ 445,764</u>	<u>\$ 528,833</u>	<u>\$ 605,866</u>

Source: Miami Shores Village General Ledgers and Audited Financial Statements

<sup>1</sup> Amounts differ from Schedule IV due to timing differences.

**These Financial Statements are not complete without the accompanying Auditors' Reports and Notes.**

**Charter County Transportation System Surtax Review - Miami Shores Village**  
**Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,			All Years
	2016	2017	2018	
<b>Sources of Funds (Schedule I):</b>				
Surtax Proceeds <sup>1</sup>	\$ 418,876	\$ 421,378	\$ 442,755	\$ 1,283,009
Interest Income	822	1,154	2,562	4,538
	<u>\$ 419,698</u>	<u>\$ 422,532</u>	<u>\$ 445,317</u>	<u>\$ 1,287,547</u>
<b>Surtax Uses (Schedule III):</b>				
<b>Eligible Transit Expenditures</b>	\$ 97,946	\$ 56,916	\$ 53,423	\$ 208,285
<b>Eligible Transportation Expenditures</b>	\$ 630,281	\$ 578,601	\$ 632,515	\$ 1,841,397
Less MOE	(240,963)	(240,963)	(240,963)	(722,889)
Expenditures Available For Surtax Use	<u>\$ 389,318</u>	<u>\$ 337,638</u>	<u>\$ 391,552</u>	<u>\$ 1,118,508</u>
<b>AMS Analysis:</b>				
<b>Transit-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 97,946	\$ 56,916	\$ 53,423	\$ 208,285
Less 20% Minimum <sup>2</sup>	(83,775)	(84,276)	(88,551)	(256,602)
(Increase) Decrease In Unspent Amounts	<u>\$ 14,171</u>	<u>\$ (27,360)</u>	<u>\$ (35,128)</u>	<u>\$ (48,317)</u>
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>3</sup>	\$ 12,196	\$ (1,975)	\$ 25,385	\$ 12,196
Increase (Decrease) In Unspent Amounts	(14,171)	27,360	35,128	48,317
<b>Remaining Unspent Amount</b>	<u>\$ (1,975)</u>	<u>\$ 25,385</u>	<u>\$ 60,513</u>	<u>\$ 60,513</u>
<b>Transportation-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 389,318	\$ 337,638	\$ 391,552	\$ 1,118,508
Less Remaining 80% Amount <sup>2</sup>	(335,101)	(337,102)	(354,204)	(1,026,407)
Less Interest Income	(822)	(1,154)	(2,562)	(4,538)
(Increase) Decrease In Unspent Amounts	<u>\$ 53,395</u>	<u>\$ (618)</u>	<u>\$ 34,786</u>	<u>\$ 87,563</u>
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>3</sup>	\$ 539,450	\$ 486,055	\$ 486,673	\$ 539,450
Increase (Decrease) In Unspent Amounts	(53,395)	618	(34,786)	(87,563)
<b>Remaining Unspent Amount</b>	<u>\$ 486,055</u>	<u>\$ 486,673</u>	<u>\$ 451,887</u>	<u>\$ 451,887</u>

<sup>1</sup> Amounts differ from Schedule IV due to timing differences.

<sup>2</sup> At least 20% of the Surtax Proceeds must be used on Transit-related projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible Transportation projects.

<sup>3</sup> Per the December 20, 2016 Audit Report

**Charter County Transportation System Surtax Review - Miami Shores Village**  
**Claimed Expenditures, As Adjusted**

Description	Fiscal Year Ended September 30,			All Years
	2016	2017	2018	
<b>Transit Expenditures</b>				
<i>Transportation Surtax Special Revenue Fund:</i>				
Bus Shuttle Services	\$ 97,946	\$ 56,916	\$ 53,423	\$ 208,285
<b>Transportation Expenditures</b>				
<i>Transportation Surtax Special Revenue Fund:</i>				
Street Name and Traffic Signs (\$780 Ineligible)	111,955	87,216	85,755	284,926
Personnel Costs and Related Charges	86,869	87,224	95,245	269,338
Sidewalk Repairs and Improvements	48,088	33,675	39,084	120,847
Professional Services - Traffic Studies	43,575	42,845	6,500	92,920
Street Resurfacing	46,330	-	44,336	90,666
Fleet Maintenance and Automobile Insurance	24,947	31,587	30,410	86,944
Operating Supplies and Other (\$7,395 Ineligible)	240	-	13,529	13,769
	362,004	282,547	314,859	959,410
<i>General Fund - Street Maintenance Division:</i>				
Street Lighting and Irrigation Pump Utilities (\$43,635 Ineligible)	209,108	224,954	228,282	662,344
Street Personnel Payroll and Related Charges <sup>1</sup>	53,868	65,643	85,706	205,217
Fleet Maintenance & Automobile Insurance <sup>1</sup>	16,963	19,810	29,463	66,236
	279,939	310,407	343,451	933,797
Total Transportation Expenditures, As Claimed	641,943	592,954	658,310	1,893,207
Less AMS Adjustments for Ineligible Amounts:				
Irrigation Pump Utilities and Other	(11,662)	(13,573)	(18,400)	(43,635)
Landscaping Expenditures	-	-	(7,395)	(7,395)
Dog Owners Warning Signs	-	(780)	-	(780)
Total Adjustments	(11,662)	(14,353)	(25,795)	(51,810)
Total Eligible Expenditures, As Adjusted	\$ 630,281	\$ 578,601	\$ 632,515	\$ 1,841,397

Source: General Ledger, Vendor Invoices, and Capital Asset Listings

<sup>1</sup> Amount calculated using the percentage of time spent by employees on street maintenance, as estimated by the Public Works Director.

**Charter County Transportation System Surtax Review  
Summary of Payments to Municipalities**

Municipality	Fiscal Year Ended September 30,							All Years
	2003 to 2012	2013	2014	2015	2016	2017	2018	
City of Miami <sup>1</sup>	\$ 116,849,163	\$ 14,564,114	\$ 15,424,405	\$ 16,414,208	\$ 16,889,133	\$ 16,523,990	\$ 18,187,632	\$ 214,852,645
City of Hialeah	68,960,371	8,118,432	8,457,199	8,983,772	9,243,159	9,346,775	9,873,020	122,982,728
City of Miami Beach	27,484,782	3,166,271	3,351,080	3,552,358	3,670,335	3,678,499	3,925,123	48,828,448
City of Miami Gardens <sup>2</sup>	10,352,937	3,837,951	3,985,238	4,199,539	4,336,722	4,409,954	4,737,286	35,859,627
City of North Miami	17,943,986	2,107,503	2,212,494	2,328,969	2,454,241	2,473,804	2,665,998	32,186,995
City of Homestead	13,789,737	2,204,159	2,354,015	2,519,902	2,669,792	2,788,854	2,969,698	29,296,157
City of Coral Gables	13,391,235	1,685,507	1,781,041	1,897,394	1,955,854	1,981,236	2,091,593	24,783,860
City of North Miami Beach	12,435,165	1,493,737	1,566,354	1,659,574	1,733,203	1,746,039	1,882,765	22,516,837
City of Aventura	8,891,581	1,280,248	1,385,071	1,436,028	1,494,036	1,502,980	1,590,870	17,580,814
City of Doral <sup>2</sup>	3,642,653	1,667,049	1,767,800	1,925,900	2,120,606	2,232,433	2,508,437	15,864,878
Town of Miami Lakes <sup>1</sup>	7,766,182	1,052,533	1,095,293	1,172,205	1,209,319	1,211,635	1,288,227	14,795,394
Town of Cutler Bay <sup>2</sup>	3,886,873	1,453,608	1,541,361	1,643,660	1,721,858	1,769,140	1,899,220	13,915,720
Village of Palmetto Bay	7,423,535	841,373	879,379	930,008	952,951	956,304	1,013,542	12,997,092
City of Hialeah Gardens	6,178,662	780,808	816,410	859,975	904,713	922,372	986,599	11,449,539
City of Sunny Isles Beach	5,376,896	752,852	795,768	834,090	869,990	866,019	933,221	10,428,836
Village of Pinecrest <sup>3</sup>	5,225,789	1,205,816	686,122	723,235	737,876	738,316	777,521	10,094,675
City of Miami Springs	4,113,990	496,146	522,095	550,052	562,418	565,087	601,223	7,411,011
City of Opa-locka <sup>5</sup>	4,640,264	552,018	580,600	556,122	90,323	195,000	210,000	6,824,327
City of South Miami	3,280,419	443,069	504,946	538,750	546,219	547,720	546,151	6,407,274
Village of Key Biscayne	3,415,345	443,069	461,282	489,679	502,197	508,734	540,692	6,360,998
City of Sweetwater <sup>1</sup>	4,077,699	390,842	326,534	275,281	273,778	133,332	466,662	5,944,128
City of Florida City	2,794,031	419,450	440,752	477,906	498,385	504,443	542,769	5,677,736
Miami Shores Village	3,145,976	368,810	384,663	408,970	419,557	420,697	443,831	5,592,504
North Bay Village	1,965,557	263,374	279,848	299,797	314,789	328,007	378,523	3,829,895
City of West Miami	1,770,807	214,600	224,057	235,786	241,053	241,373	279,166	3,206,842
Town of Surfside	1,666,675	206,033	214,832	226,558	229,428	228,739	234,500	3,006,765
Town of Bay Harbor Islands	1,566,561	201,912	214,053	227,105	231,953	222,682	234,375	2,898,641
Village of Biscayne Park	994,312	110,094	115,264	122,506	125,900	126,220	135,905	1,730,201
Bal Harbour Village	948,405	89,667	110,690	113,983	114,472	111,421	114,881	1,603,519
Village of El Portal <sup>4</sup>	751,852	83,900	87,815	88,880	6,467	174,873	90,094	1,283,881
Village of Virginia Gardens	704,328	85,654	89,044	94,354	96,229	96,903	102,910	1,269,422
Town of Medley	333,660	29,889	31,913	33,823	34,442	33,529	35,277	532,533
Town of Golden Beach <sup>1</sup>	262,985	33,042	34,366	35,427	36,766	37,221	39,423	479,230
Indian Creek Village	3,604	-	-	-	-	-	-	3,604
	<u>\$ 366,036,017</u>	<u>\$ 50,643,530</u>	<u>\$ 52,721,784</u>	<u>\$ 55,855,796</u>	<u>\$ 57,288,164</u>	<u>\$ 57,624,331</u>	<u>\$ 62,327,134</u>	<u>\$ 702,496,756</u>

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and the County's Financial Accounting Management Information System

<sup>1</sup> Amounts are net of withholdings of \$76,553 from the Town of Miami Lakes, \$1.6 million from the City of Sweetwater, \$21,058 from the Town of Golden Beach, and \$2.5 million from the City of Miami, due to specific instances of noncompliance.

<sup>2</sup> Pursuant to the respective Interlocal and/or Settlement Agreements, these Municipalities, which were incorporated after November 2002, are receiving a share of the County's Surtax Proceeds consistent with the other Municipal distributions.

<sup>3</sup> In FY 2009, \$551,589 was returned by the Village of Pinecrest for their unspent Transit portion of funding as of September 30, 2007. In FY 2013, OCITT returned the monies to the Village.

<sup>4</sup> Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

<sup>5</sup> A total of \$1.7 million is being withheld from the City of Opa-locka, due to instances of noncompliance.

**Charter County Transportation System Surtax Review – Miami Shores Village**  
**Status of Prior Audit Findings<sup>1</sup>**

<b>Finding</b>	<b>Recommendation</b>	<b>Auditee Response</b>	<b>Current Status</b>
<b>General Fund Support</b>			
Miami Shores Village's (Village) Fiscal Year (FY) 2002 Maintenance of Effort (MOE) is \$240,963, based upon its FY 2002 Budget. The Village claimed its MOE was \$0.	The Village should certify the corrected MOE of \$240,963 within 30 days.	Budgeted expenditures were offset by a transfer from the Local Option Gas Tax Transportation Fund. MOE certification should be suspended until OCITT has addressed this issue, which has been raised by other municipalities.	<u>Unresolved</u> The Village continued to certify \$0 as its MOE. See Page 3 of the Audit Report.
<b>Surtax Proceeds Usage Analysis</b>			
The Village claimed Transit and Transportation-related expenditures totaling \$4.8 million. After adjusting for ineligible expenditures and using the adjusted MOE, the Village was unable to expend \$539,450 of Transportation Proceeds.	The Village should submit a Five-Year Transportation Plan to demonstrate how the \$539,450 in unspent Surtax funds will be used.	The Village submitted the annual Transportation Plan to OCITT. The Plan includes the use of any available surplus.	<u>Unresolved</u> The Village had \$512,400 of unspent Surtax Proceeds as of September 30, 2018. See Pages 3 to 4 of the Audit Report.
<b>Reporting Requirements</b>			
All required reports were submitted, however, certain reports were submitted late. Further, expenditures reported in Quarterly Reports did not always agree with the Village's General Ledgers.	The Village should submit timely and accurate reports.	The Village will continue to make every effort to submit timely reports. Quarterly reports will not always agree to the General Ledger due to timing differences.	<u>Resolved</u>
<b>Signage</b>			
The <i>Inter-local Agreement</i> requires posting of conspicuous signage for all projects funded with Surtax Proceeds. We found no signage on the Village's Buses.	The Village must be more diligent in assuring that all compliance requirements are consistently met.	The Village has received signage from OCITT and will continue to make every effort to meet all compliance requirements.	<u>Resolved</u>

<sup>1</sup> See the Audit Report dated December 20, 2016 for the full text.



# *Miami Shores Village*

10050 N.E. SECOND AVENUE  
MIAMI SHORES, FLORIDA 33138-2382  
TELEPHONE: (305) 795-2207  
FAX: (305) 756-8972

Tom Benton  
Village Manager

October 15, 2019

Cathy Jackson, Director  
Miami-Dade County Audit & Management Services  
Overtown Transit Village  
701 NW 1<sup>st</sup> Court, Suite 8-175  
Miami, FL 33136

Re: Audit Responses

Dear Cathy,

Please find the audit responses to the audit findings for the FY2016-2018 CITT audit.

- 1) **General Fund Support** - The Village is currently working with the OCITT to resolve the issue of the original maintenance of efforts as determined by the FY2002 budget.
- 2) **Use of Surtax Proceeds** - The Village submits an annual transportation plan to the OCITT as part of the annual reporting requirements. This plan includes the use of any available surplus. The FY19-20 five-year plan will be submitted to OCITT with revenues that reflect an increase in surtax proceeds. Of the \$512,400 of unspent Surtax Proceeds as of September 30, 2018, approximately \$336 thousand was used in FY2019 to purchase a street sweeper and for road resurfacing. The remaining balance is budgeted as matching funds for an FDOT multi-mobility grant in FY2020.

Sincerely,

Tom Benton  
Village Manager

TJB:eak

Mgr-2772