



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  
FAX: 786-469-5933

September 21, 2023

Ms. Christia E. Alou, Esq.  
Village Manager  
Village of El Portal  
500 NE 87<sup>th</sup> Street  
El Portal, FL 33138

**Re: Final Audit Report – Charter County Transportation System Surtax Review –  
Village of El Portal**

Dear Ms. Alou:

Attached is the above-referenced Final Audit Report. The Office of the Citizens' Independent Transportation Trust (OCITT) will be contacting you to resolve the audit findings.

We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact Duane Mathis, Deputy Director, at (786) 469-5900, if you have any questions or require further information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ofelia".

Ofelia Tamayo  
Director


OT:bm

Attachment

c: Javier A. Betancourt, Executive Director, OCITT  
Harry Taubenfeld, Chief Financial Officer, Village of El Portal

**Date:** September 21, 2023

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

**From:**   
Ofelia Tamayo, Director  
Audit and Management Services Department

**Subject:** Final Audit Report – Charter County Transportation System Surtax Review –  
Village of El Portal

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## **PURPOSE AND SCOPE**

We performed a review of the Village of El Portal's use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the five years ended September 30, 2021. The primary objective was to ensure 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 July 10, 2007. Additionally, we assessed the resolution of prior audit findings referenced in our Report dated November 13, 2017 (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 Surtax 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 III). 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 of El Portal (El Portal) 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 \$7,000 (Table I). Surtax monies may be used by municipalities for the planning, development, construction, operation, and maintenance of roads and bridges and on-demand transportation services, including the expansion of bus and fixed guideway systems; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges. Further, El Portal must apply at least 20% of the Surtax 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 the municipality’s 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 five years ended September 30, 2021, El Portal received \$511,173 in Surtax Proceeds, including \$84,069 released from prior withheld amounts. In FY 2022, Office of the Citizens’ Independent Transportation Trust (OCITT) began withholding funds due to various noncompliance matters, including lack of response to the Audit and Management Services Department (AMS) and delay in issuing audited financial statements. The FY 2021 financial statements were issued on March 7, 2023.

As shown in Table I, claimed expenditures totaled \$171,637 of which the majority was spent for Utilities – Street Lights. El Portal had \$273,172 in unspent Transit-related Surtax Proceeds and \$58,435 in Transportation-related Surtax Proceeds after adjusting claimed expenditures for Maintenance of Effort (MOE) and unsupported costs.

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

Description	Fiscal Year Ended September 30,					All Years
	2017	2018	2019	2020	2021	
Maintenance of Effort (MOE)	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000
<b>Surtax Proceeds:</b>						
Appropriated	\$ 90,804	\$ 90,094	\$ 89,175	\$ 77,404	\$ 97,597	\$ 445,074
Amount Released/(Withheld) by OCITT	84,069	-	-	-	(17,970)	66,099
Distributed by OCITT (Schedule III)	174,873	90,094	89,175	77,404	79,627	511,173
El Portal Deferred Revenue	-	(8,542)	114	348	8,080	-
Surtax Proceeds per Audited Financial Statements (Schedule I)	\$ 174,873	\$ 81,552	\$ 89,289	\$ 77,752	\$ 87,707	\$ 511,173
<b>Claimed Expenditures (Schedule I):</b>						
Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 38,798	\$ 39,244	\$ 35,270	\$ 31,452	\$ 26,873	\$ 171,637
<b>Unspent Surtax Proceeds (Carry-Forward Credit) (Schedule II):</b>						
Transit	\$ 205,913	\$ 222,223	\$ 240,081	\$ 255,631	\$ 273,172	
Transportation	\$ (132,362)	\$ (89,570)	\$ (36,028)	\$ 7,460	\$ 58,435	
<b>Key Account Balances, as of September 30 (Schedule I):</b>						
<i>CITT Fund:</i>						
Cash and Cash Equivalents	\$ 234,292	\$ 268,372	\$ 330,213	\$ 384,702	\$ 446,688	
Fund Balance	\$ 311,692	\$ 372,355	\$ 424,727	\$ 472,771	\$ 534,297	

These and other findings and recommendations are more fully discussed in the remainder of this Report, as well as El Portal’s Response (Attachment I), which are incorporated herein. Overall, we are pleased with the actions taken/or planned, and now we consider this audit closed. We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact Duane Mathis, Deputy Director, at 786-469-5900, if you have any questions.

**FINDINGS AND RECOMMENDATIONS**

**Use of Surtax Proceeds for Transit Projects**

As previously stated, El Portal must apply at least 20% of its Surtax Proceeds, or \$102,234, to Transit Projects in accordance with *County Ordinance No. 02-116*. El Portal did not claim Transit-related expenditures during this audit period (Table I). Since the Program inception, El Portal has only expended \$32,845 of the required \$306,017 that must be spent on eligible Transit Projects.

*CITT Resolution No. 09-055* allows for the rollover of unused funds for up to five years. Unused Transit funds totaled \$273,172 as of September 30, 2021 (Schedule II). As of the date of this report, \$205,913 has exceeded the five-year rollover limit and should be considered for recapture (Table II). El Portal’s Five-Year Transportation Plans have not included any planned Transit-related costs.

**Table II**  
**Analysis of Rollover Funds <sup>1</sup>**

Aging of Unspent Transit Surtax Proceeds			
Fiscal Year Ended	Fiscal Year Expiration Date	Unspent Transit Surtax Proceeds	Cumulative Balance
2009	2014	\$ 71,456	\$ 71,456
2010	2015	14,716	86,172
2011	2016	15,575	101,747
2012	2017	15,779	117,526
2013	2018	16,780	134,306
2014	2019	17,563	151,869
2015	2020	17,776	169,645
2016	2021	1,293	170,938
2017	2022	34,975	205,913
2018	2023	16,310	222,223
2019	2024	17,858	240,081
2020	2025	15,550	255,631
2021	2026	17,541	273,172
		<u>\$ 273,172</u>	

<sup>1</sup>Under *CITT Resolution 09-055*, unspent proceeds which originated in FY 2009 expired in FY 2014, therefore, unspent funds expire in the succeeding years.

**Recommendation**

El Portal should endeavor to reduce its unspent Transit Surtax Proceeds amounts. OCITT should consider recapturing the \$205,913 unused funds which have exceeded the maximum five-year allowable rollover and re-evaluate El Portal’s recurring need for Transit-related Surtax distribution.

**El Portal Response**

*Beginning in November 2021, The Village contracted with Freebee, an electric motor vehicle company to help the residents with transit from the Village to*

*Downtown Miami. The monthly expense incurred is \$9,486.42. For the fiscal year ending 2022 the Village spent 94,864.20 and for the Fiscal Year ending 2023 the Village will have spent \$113,837.04. Total spending for Freebee services since inception is \$208,701.24. This amount exceeds the 5-year rollover limit discussed in the report. The Village is reviewing other transit projects for the upcoming fiscal year too.*

**AMS Rejoinder**

*Pursuant to County Ordinance No. 19-06, municipalities are required to enter into an Interlocal Agreement with the County authorizing the use of Surtax Proceeds for On-Demand Transportation Services for expenditures to be eligible.*

**Use of Surtax Proceeds for Transportation Projects**

El Portal claimed \$171,637 in Transportation-related expenditures that were used mostly for Utilities – Street Lights. However, due to inadequate recordkeeping, El Portal could not substantiate \$28,363 of the \$171,637 expenditures reported (Table III).

**Table III  
 Claimed Transportation Expenditures, As Adjusted**

Description	Fiscal Year Ended September 30,					All Years
	2017	2018	2019	2020	2021	
Utilities - Street Lights:						
FPL Account #26083-75008	\$ 21,214	\$ 20,966	\$ 20,577	\$ 19,204	\$ 20,408	\$ 102,369
FPL Account #16104-53209	9,374	8,534	8,278	6,616	8,103	40,905
FPL Account #10345-82971	8,210	8,165	7,501	3,994	-	27,870
End-of-Year Adjustments	-	1,513	(1,513)	1,638	(1,638)	-
	38,798	39,178	34,843	31,452	26,873	171,144
Repairs/Maintenance and Other	-	66	427	-	-	493
Total Claimed Expenditures (Schedule I)	38,798	39,244	35,270	31,452	26,873	171,637
<b>AMS Adjustments:</b>						
Unsupported Utilities FPL Account #10345-82971	(8,210)	(8,165)	(7,501)	(3,994)	-	(27,870)
Unsupported Repairs and Maintenance and Other	-	(66)	(427)	-	-	(493)
	(8,210)	(8,231)	(7,928)	(3,994)	-	(28,363)
Total Eligible Claimed Expenditures	\$ 30,588	\$ 31,013	\$ 27,342	\$ 27,458	\$ 26,873	\$ 143,274

Source: Village of El Portal General Ledgers and Vendor Invoices

After adjusting claimed expenditures for the MOE and unsupported expenditures, El Portal had \$58,435 in unspent Transportation-related Surtax Proceeds as of September 30, 2021 (Schedule II). *CITT Resolution No. 09-055*, adopted July 30, 2009, allows for the rollover of unspent Surtax funds for up to five years, provided the municipality’s Five-Year Transportation Plan demonstrates how the funds will be used.

**Recommendation**

El Portal should establish recordkeeping procedures to retain supporting documentation for expenditures paid with Surtax Proceeds and ensure it is available for subsequent review or audit.

**El Portal Response**

*The Village has gone through a major transition in its finance department and has been evaluating the department since the arrival of the new CFO in December 2021. The CFO has instituted new procedures to ensure proper handling of documentation for expenditures for all Village projects.*

**Certification and Reporting Requirements**

El Portal did not submit the FY 2018 Certification Letter and Quarterly Reports for FY 2018 4<sup>th</sup> quarter and FY 2019 1<sup>st</sup> quarter. All other required reports were not always timely submitted. Furthermore, El Portal did not complete its Audited Financial Statements within the prescribed statutory deadlines.

**Recommendation**

El Portal should be more diligent in ensuring OCITT required reports and financial reporting deadlines are met.

**El Portal Response**

*The Village has gone through a major transition in its finance department and has been evaluating the department since the arrival of the new CFO in December 2021. The CFO has instituted new procedures to ensure timely reporting to all agencies.*

OT:bm

Attachments

- c: Juan Fernandez-Barquin, Clerk of the Court and Comptroller
- Geri Bonzon-Keenan, County Attorney
- Carladenise Edwards, Chief Administrative Officer
- Jimmy Morales, Chief Operations Officer
- David L. Clodfelter, Director, Office of Management and Budget
- Christia E. Alou, Esq., Village Manager, Village of El Portal

**Charter County Transportation System Surtax Review - Village of El Portal  
CITT Fund**

<b>Balance Sheets</b>					
<b>Description</b>	<b>As of September 30,</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 234,292	\$ 268,372	\$ 330,213	\$ 384,702	\$ 446,688
Accounts Receivable	37,273	32,672	23,127	17,973	7,785
Due from Other Funds	436,527	464,339	265,290	265,290	265,290
Total Assets	<u>\$ 708,092</u>	<u>\$ 765,383</u>	<u>\$ 618,630</u>	<u>\$ 667,965</u>	<u>\$ 719,763</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ 1,638	\$ -
Due to Other Funds	396,400	393,028	185,465	185,466	185,466
	<u>396,400</u>	<u>393,028</u>	<u>185,465</u>	<u>187,104</u>	<u>185,466</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable Revenue	-	-	8,428	8,080	-
	<u>396,400</u>	<u>393,028</u>	<u>193,893</u>	<u>195,184</u>	<u>185,466</u>
<b>Fund Balance:</b>					
Restricted	311,692	372,355	424,737	472,781	534,297
	<u>\$ 708,092</u>	<u>\$ 765,383</u>	<u>\$ 618,630</u>	<u>\$ 667,965</u>	<u>\$ 719,763</u>
<b>Statements of Revenues, Expenditures, and Changes in Fund Balance</b>					
<b>Description</b>	<b>For the Years Ended September 30,</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Revenues:</b>					
Intergovernmental (Surtax Proceeds)	\$ 174,873	\$ 81,552	\$ 89,289	\$ 77,752	\$ 87,707
Intergovernmental (Other)	6,815	9,792	-	-	-
Interest Earnings	-	1,563	2,453	1,744	682
	<u>181,688</u>	<u>92,907</u>	<u>91,742</u>	<u>79,496</u>	<u>88,389</u>
<b>Expenditures:</b>					
Transportation Expenditures (Tables I & III)	38,798	39,244	35,270	31,452	26,873
Excess of Revenues over Expenditures	142,890	53,663	56,472	48,044	61,516
<b>Total Other Financing Sources (Uses):</b>					
Transfer In	7,000	7,000	7,000	-	-
Net Change in Fund Balance	149,890	60,663	63,472	48,044	61,516
<b>Fund Balance, Beginning of Year</b>	161,802	311,692	372,355	424,737	472,781
Prior Period Adjustment	-	-	(11,090)	-	-
<b>Fund Balance, Beginning of Year, As Restated</b>	161,802	311,692	361,265	424,737	472,781
<b>Fund Balance, End of Year</b>	<u>\$ 311,692</u>	<u>\$ 372,355</u>	<u>\$ 424,737</u>	<u>\$ 472,781</u>	<u>\$ 534,297</u>

Source: Village of El Portal Audited Financial Statements and General Ledgers

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

**Charter County Transportation System Surtax Review - Village of El Portal**  
**Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,					All Years
	2017	2018	2019	2020	2021	
<b>Sources of Funds:</b>						
Surtax Proceeds (Schedule I) <sup>1</sup>	\$ 174,873	\$ 81,552	\$ 89,289	\$ 77,752	\$ 87,707	\$ 511,173
Investment Earnings	-	1,563	2,453	1,744	682	6,442
	<u>\$ 174,873</u>	<u>\$ 83,115</u>	<u>\$ 91,742</u>	<u>\$ 79,496</u>	<u>\$ 88,389</u>	<u>\$ 517,615</u>
<b>Surtax Uses:</b>						
<b>Eligible Transit Expenditures (Table I)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Eligible Transportation Expenditures (Table III)</b>	\$ 30,588	\$ 31,013	\$ 27,342	\$ 27,458	\$ 26,873	\$ 143,274
Less MOE	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(35,000)
Expenditures Available for Surtax Use	<u>\$ 23,588</u>	<u>\$ 24,013</u>	<u>\$ 20,342</u>	<u>\$ 20,458</u>	<u>\$ 19,873</u>	<u>\$ 108,274</u>
<b>AMS Analysis:</b>						
<b>Transit-Related Expenditures:</b>						
Expenditures Available for Surtax Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less 20% Minimum Amount <sup>2</sup>	(34,975)	(16,310)	(17,858)	(15,550)	(17,541)	(102,234)
(Increase) in Unspent Funds	<u>\$ (34,975)</u>	<u>\$ (16,310)</u>	<u>\$ (17,858)</u>	<u>\$ (15,550)</u>	<u>\$ (17,541)</u>	<u>\$ (102,234)</u>
<b>Analysis of Unspent Rollover:</b>						
Beginning Balance <sup>3</sup>	\$ 170,938	\$ 205,913	\$ 222,223	\$ 240,081	\$ 255,631	\$ 170,938
Increase in Unspent Funds	34,975	16,310	17,858	15,550	17,541	102,234
<b>Remaining Unspent Amount</b>	<u>\$ 205,913</u>	<u>\$ 222,223</u>	<u>\$ 240,081</u>	<u>\$ 255,631</u>	<u>\$ 273,172</u>	<u>\$ 273,172</u>
<b>Transportation-Related Expenditures:</b>						
Expenditures Available for Surtax Use	\$ 23,588	\$ 24,013	\$ 20,342	\$ 20,458	\$ 19,873	\$ 108,274
Investment Earnings	-	(1,563)	(2,453)	(1,744)	(682)	(6,442)
Less Remaining 80% Amount <sup>2</sup>	(139,898)	(65,242)	(71,431)	(62,202)	(70,166)	(408,939)
(Increase) in Unspent Funds	<u>\$ (116,310)</u>	<u>\$ (42,792)</u>	<u>\$ (53,542)</u>	<u>\$ (43,488)</u>	<u>\$ (50,975)</u>	<u>\$ (307,107)</u>
<b>Analysis of Unspent Rollover:</b>						
Beginning Balance <sup>3</sup>	\$ (248,672)	\$ (132,362)	\$ (89,570)	\$ (36,028)	\$ 7,460	\$ (248,672)
Increase in Unspent Amounts	116,310	42,792	53,542	43,488	50,975	307,107
<b>Remaining Unspent Amount</b>	<u>\$ (132,362)</u>	<u>\$ (89,570)</u>	<u>\$ (36,028)</u>	<u>\$ 7,460</u>	<u>\$ 58,435</u>	<u>\$ 58,435</u>

<sup>1</sup> Amounts differ from Schedule III 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 prior AMS Audit Report dated November 13, 2017.



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

Municipality	Fiscal Year Ended September 30,							All Years
	2003 to 2015	2016	2017	2018	2019	2020	2021	
City of Miami <sup>1</sup>	\$ 163,251,890	\$ 16,889,133	\$ 16,523,990	\$ 18,187,632	\$ 19,212,362	\$ 17,998,849	\$ 22,285,992	\$ 274,349,848
City of Hialeah	94,519,774	9,243,159	9,346,775	9,873,020	10,107,558	8,933,032	10,881,914	152,905,232
City of Miami Beach	37,554,491	3,670,335	3,678,499	3,925,123	3,963,754	3,458,999	4,266,480	60,517,681
City of Miami Gardens <sup>2</sup>	22,375,665	4,336,722	4,409,954	4,737,286	4,846,211	4,248,977	5,187,794	50,142,609
City of North Miami	24,592,952	2,454,241	2,473,804	2,665,998	2,700,412	2,348,890	2,955,552	40,191,849
City of Homestead	20,867,813	2,669,792	2,788,854	2,969,698	3,152,022	2,762,015	3,460,648	38,670,842
City of Coral Gables	18,755,177	1,955,854	1,981,236	2,091,593	2,132,315	1,893,283	2,298,517	31,107,975
City of North Miami Beach	17,154,830	1,733,203	1,746,039	1,882,765	1,945,188	1,705,603	2,164,880	28,332,508
City of Doral <sup>2</sup>	9,003,402	2,120,606	2,232,433	2,508,437	2,747,033	2,551,901	3,196,639	24,360,451
City of Aventura	12,992,928	1,494,036	1,502,980	1,590,870	1,613,705	1,413,111	1,726,374	22,334,004
Town of Cutler Bay <sup>2</sup>	8,525,502	1,721,858	1,769,140	1,899,220	1,935,984	1,696,665	2,061,382	19,609,751
Town of Miami Lakes <sup>1</sup>	11,086,213	1,209,319	1,211,635	1,288,227	1,309,407	1,163,617	1,430,953	18,699,371
Village of Palmetto Bay	10,074,295	952,951	956,304	1,013,542	1,033,365	902,837	1,104,932	16,038,226
City of Hialeah Gardens	8,635,855	904,713	922,372	986,599	1,007,122	882,753	1,072,793	14,412,207
City of Sunny Isles Beach	7,759,606	869,990	866,019	933,221	951,809	841,547	1,055,544	13,277,736
Village of Pinecrest	7,840,962	737,876	738,316	777,521	790,584	691,410	840,243	12,416,912
City of Miami Springs	5,682,283	562,418	565,087	601,223	608,639	530,692	646,273	9,196,615
City of Sweetwater <sup>1</sup>	5,070,356	273,778	133,332	466,662	166,116	1,850,267	1,013,554	8,974,065
City of Opa-locka <sup>1</sup>	6,329,004	90,323	195,000	210,000	165,000	1,112,782	469,710	8,571,819
City of South Miami	4,767,184	546,219	547,720	546,151	541,343	473,555	588,532	8,010,704
Village of Key Biscayne	4,809,375	502,197	508,734	540,692	550,288	481,895	586,580	7,979,761
City of Florida City	4,132,139	498,385	504,443	542,769	557,265	488,960	601,470	7,325,431
Miami Shores Village	4,308,419	419,557	420,697	443,831	447,113	391,399	490,481	6,921,497
North Bay Village	2,808,576	314,789	328,007	378,523	384,140	335,832	411,904	4,961,771
City of West Miami	2,445,250	241,053	241,373	279,166	307,465	291,897	355,342	4,161,546
Town of Surfside	2,314,098	229,428	228,739	234,500	248,902	221,896	273,043	3,750,606
Town of Bay Harbor Islands	2,209,631	231,953	222,682	234,375	249,414	220,923	274,132	3,643,110
Bal Harbour Village	1,262,745	114,472	111,421	114,881	125,178	109,190	132,732	1,970,619
Village of Biscayne Park <sup>1</sup>	1,342,176	125,900	126,220	135,905	135,965	10,084	-	1,876,250
Village of Virginia Gardens	973,380	96,229	96,903	102,910	103,132	90,977	110,807	1,574,338
Village of El Portal <sup>1,3</sup>	1,012,447	6,467	174,873	90,094	89,175	77,404	79,627	1,530,087
Town of Medley	429,285	34,442	33,529	35,277	35,617	31,486	38,448	638,084
Town of Golden Beach <sup>1</sup>	365,820	36,766	37,221	39,423	39,386	34,961	42,988	596,565
Indian Creek Village	3,604	-	-	-	-	-	-	3,604
	<b>\$ 525,257,127</b>	<b>\$ 57,288,164</b>	<b>\$ 57,624,331</b>	<b>\$ 62,327,134</b>	<b>\$ 64,202,969</b>	<b>\$ 60,247,689</b>	<b>\$ 72,106,260</b>	<b>\$ 899,053,674</b>

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and County General Ledgers

<sup>1</sup> Amounts are net of withholdings and/or recapture of \$76,553 from the Town of Miami Lakes, \$766,362 from the City of Sweetwater, \$21,058 from the Town of Golden Beach, \$2.2 million from the City of Opa-locka, \$3.3 million from the City of Miami, \$255,236 from the Village of Biscayne Park, and \$17,970 from the Village of El Portal 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> Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

**Charter County Transportation System Surtax Review – Village of El Portal (El Portal)  
Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Current Status
<b>Use of Surtax Proceeds for Transit Projects</b>		
<p>Although El Portal claimed expenditures totaling \$114,587, only \$32,845 met the eligibility criteria. El Portal has \$170,938 in unspent Transit Surtax monies as of September 30, 2016.</p>	<p>El Portal should retain sufficient records in support of Surtax monies expended, as well as endeavor to reduce its unspent Transit Surtax Proceeds amounts. Moreover, OCITT should reassess El Portal’s recurring need for Transit-related Surtax distributions.</p>	<p><b>Unresolved</b> El Portal has \$273,172 in unspent Transit-related Surtax monies as of September 30, 2021. <i>See page 3 of the Audit Report.</i></p>
<b>Use of Surtax Proceeds for Transportation Projects</b>		
<p>El Portal claimed \$543,254 in Transportation-related expenditures that were used primarily for roadway improvements and street lighting. However, supporting documents were not always available and alley-way improvements claimed in FY 2014 could not be authenticated. After adjusting for these disallowed costs, El Portal was still able to expend its 80% share of the Surtax Proceeds.</p>	<p>El Portal should exercise greater diligence in assuring that only eligible expenditures are paid with Surtax Proceeds and claimed amounts are adequately supported.</p>	<p><b>Unresolved</b> El Portal has \$58,435 in unspent Transportation-related monies as of September 30, 2021. <i>See page 4 of the Audit Report.</i></p>
<b>Reporting Requirements</b>		
<p>The Annual Certification and Five-Year Transportation Plan due November 1, 2015 were submitted on April 6, 2017. Similarly, the FYs 2014 and 2015 Audited Financial Statements were not received until April 6, 2016 and September 30, 2016, respectively. OCITT withheld FY 2016 Surtax allocations totaling \$84,069 because the FY 2014 Audited Financial Statements remained significantly past due as of November 2015.</p>	<p>El Portal should endeavor to submit timely and accurate reports.</p>	<p><b>Unresolved</b> El Portal did not always timely submit required Reports to OCITT. Furthermore, El Portal did not complete its Audited Financial Statements within the prescribed statutory deadlines. <i>See page 5 of the Audit Report.</i></p>

<sup>1</sup> See the Audit Report dated November 13, 2017 for the full text. No response to the November 13, 2017 Audit Report was provided by El Portal.

VILLAGE HALL  
500 NE 87<sup>TH</sup> ST  
EL PORTAL, FL  
CHRISTIA E. ALOU, ESQ.  
VILLAGE MANAGER



MAYOR OMARR C. NICKERSON  
VICE MAYOR LUIS PIRELA  
COUNCILPERSON ANDERS URBOM  
COUNCILPERSON ANNA LIGHTFOOT-WARD  
COUNCILPERSON DARIAN MARTIN

September 19, 2023

Ofelia Tamayo, Director  
Audit and Management Services Department  
701 NW 1<sup>st</sup> Court – Suite 8-175  
Overtown Transit Village  
Miami, Florida 33136

Dear Ms. Tamayo,

We are in receipt of your letter dated August 24, 2023, requesting an explanation from the Village of El Portal regarding specific audit findings as it relates to the Office of the Citizens Independent Transportation Trust audited Village of El Portal Surtax receipts for the fiscal years 2017-2021.

As per the request of the Audit and Management Services Department, below is an update to the specific audit findings that were listed in the audit report dated August 24, 2023.

**FINDINGS:**

- **USE OF SURTAX PROCEEDS FOR TRANSIT PROJECTS**

Beginning in November 2021, The Village contracted with Freebee, an electric motor vehicle company to help the residents with transit from the Village to Downtown Miami. The monthly expense incurred is \$9,486.42. For the fiscal year ending 2022 the Village spent 94,864.20 and for the Fiscal Year ending 2023 the Village will have spent \$113,837.04. Total spending for Freebee services since inception is \$208,701.24. This amount exceeds the 5-year rollover limit discussed in the report. The Village is reviewing other transit projects for the upcoming fiscal year too.

- **USE OF SURTAX PROCEEDS FOR TRANSPORTATION PROJECTS**

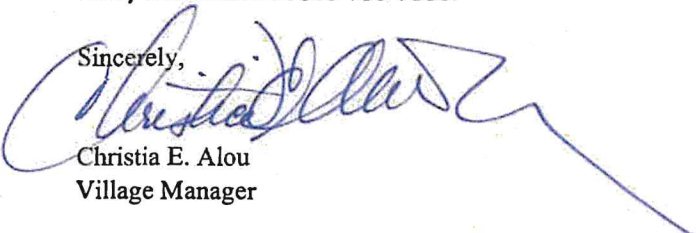
The Village has gone through a major transition in its finance department and has been evaluating the department since the arrival of the new CFO in December 2021. The CFO has instituted new procedures to ensure proper handling of documentation for expenditures for all Village projects.

- **CERTIFICATION AND REPORTING REQUIREMENTS**

The Village has gone through a major transition in its finance department and has been evaluating the department since the arrival of the new CFO in December 2021. The CFO has instituted new procedures to ensure timely reporting to all agencies.

If you should have any questions or require any additional information, please contact our Chief Financial Officer, Harry Taubenfeld at 305-795-7880.

Sincerely,

  
Christia E. Alou  
Village Manager