

# Memorandum



**Date:** October 20, 2021

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

*Cathy Jackson*

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

**Subject:** Final Audit Report – Charter County Transportation System Surtax Review –  
North Bay Village

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We have reviewed North Bay Village's October 18, 2021 Response (Attachment I) to the Audit Report dated August 30, 2021. The positive actions planned or already taken to address the findings are satisfactory, and thus the audit has been closed.

We appreciate the courtesies and cooperation shown our staff. If you have any questions, please contact G. Nancy McKee, Assistant Director, at 786-469-5900.

CJ:bm

Attachment

c: Honorable Harvey A. Ruvins, Clerk of the Courts  
Geri Bonzon-Keenan, County Attorney  
Edward Marquez, Chief Financial Officer  
Jimmy Morales, Chief Operations Officer  
David L. Clodfelter, Director, Office of Management and Budget  
Dr. Ralph Rosado, Village Manager, North Bay Village  
Angela Atkinson, Chief Financial Officer, North Bay Village



## North Bay Village

Administrative Offices

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Ms. Cathy Jackson, Director  
Audit and Management Services Department  
Overtown Transit Village  
701 NW 1st Court Suite 8-175  
Miami, Florida 33136

October 18, 2021

Ms. Jackson,

We are in receipt of your recent audit report of the Charter County Transportation System Surtax dated August 30, 2021. I have reviewed this with members of Village staff and my responses are listed below by Finding and Recommendation.

### Use of Transit-Related Surtax Proceeds

The Village is currently planning to re-establish its *Island Hopper* and redesign the routes that were in place before COVID-19. The Village will need to negotiate a new *Interlocal Agreement* with the County. The Public Works Director is in contact with the County concerning the new Interlocal Agreement and the steps necessary to start up the Village's *Island Hopper* again. At this time, the Village will not start up the *FreeBee Shuttle* but will reexamine the need should the demand and/or funding change.

Village Staff will also make sure that operating costs are reflected accurately and in the proper period.

### Use of Transportation-Related Surtax Proceeds

The Village was aware of the unspent funds as of September 30, 2020. The Village Commission on September 29, 2021 approved the FY 2022 Annual Operating Budget and the 5 year Capital Projects Budget. The recommended projects will utilize the remaining balance of the prior year's CITT funding. This includes the Transit as well as the Transportation revenues. The Public Works Director will submit an updated Five-Year Transportation Plan showing how the unspent Transportation Funds will be used.

Village staff will research the accounting errors and the correcting journal entries will be made in FY 2021.

## Reporting Requirements

The Village had significant turnover in the Public Works Department during the audit period. However, now the Village has a new Public Works Director and Superintendent to insure that all quarterly and annual reports will be submitted in a timely manner. Upon his arrival, the new Public Works Director, updated and submitted all of the late reports. I will work with the Public Works Director in preparing the Five- Year Transportation Plan. Going forward, the Village will submit timely and accurate reports.

We would like to thank you and your audit staff for your professional work on the Village's audit. We do not feel that the Village will be at a point, that CITT will have to withhold any funding in the future.

If your office requires any other documents, please let me know. Please feel free to contact me at any time, if you wish to discuss the program.

Thank you for your time and consideration on this year's audit report.

Respectfully,



Angela Atkinson,  
Chief Financial Officer

cc: Dr. Ralph Rosado, Village Manager  
Marlon Lobban, Public Works Director  
G. Nancy McKee, Assistant Director - Audit & Management Services