



AUDIT AND MANAGEMENT SERVICES DEPARTMENT  
OVERTOWN TRANSIT VILLAGE  
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MIAMI, FLORIDA 33136  
TELEPHONE: 786-469-5900  
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September 11, 2023

Mr. Genaro “Chip” Iglesias  
City Manager  
City of South Miami  
6130 Sunset Drive  
South Miami, FL 33143

**Re: Final Audit Report – Charter County Transportation System Surtax Review –  
City of South Miami**

Dear Mr. Iglesias:

Enclosed is the above-captioned Final Audit Report that was previously discussed with your staff. We appreciate the courtesies and assistance provided 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 Tamayo".

Ofelia Tamayo  
Director

OT:bm

Attachment


c: Javier A. Betancourt, Executive Director, OCITT  
Alfredo Riverol, Chief Financial Officer, City of South Miami

# Memorandum



**Date:** September 11, 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 –  
City of South Miami

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## **PURPOSE AND SCOPE**

We performed a review of the City of South Miami's (City) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the two 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 on July 10, 2007. Additionally, we assessed the resolution of prior audit findings referenced in our audit report dated January 5, 2021 (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 City 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 \$115,668 (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 City 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 (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 exceed annual Surtax allocations. See Schedule I for summary financial information.

**SUMMARY RESULTS**

For the two years ended September 30, 2021, the City received \$1 million in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$1.1 million (Table I). Claimed expenditures were primarily for on-demand service, traffic calming, road improvements, bike lanes, and circulator operations, as detailed in Tables III and IV. After adjusting claimed expenditures for the Maintenance of Effort (MOE), the City had \$294,531 in unspent Transit-related Surtax Proceeds and \$213,742 in Transportation-related Surtax Proceeds as of September 30, 2021 (Schedule II).

**Table I  
 Surtax Statistics**

Description	Year Ended September 30,		All Years
	2020	2021	
<b>Maintenance of Effort</b>	\$ 115,668	\$ 115,668	\$ 231,336
<b>Revenues (Schedule I):</b>			
Surtax Proceeds	\$ 475,283	\$ 572,261	\$ 1,047,544
Interest Income	10,648	11,456	22,104
	<u>\$ 485,931</u>	<u>\$ 583,717</u>	<u>\$ 1,069,648</u>
<b>Claimed Expenditures:</b>			
Transit (Table III)	\$ 89,293	\$ 150,000	\$ 239,293
Transportation (Table IV)	443,327	408,304	851,631
	<u>\$ 532,620</u>	<u>\$ 558,304</u>	<u>\$ 1,090,924</u>
<b>Unspent Surtax Proceeds as of September 30 (Schedule II):</b>			
Transit-Related	<u>\$ 332,517</u>	<u>\$ 294,531</u>	
Transportation-Related	<u>\$ 34,675</u>	<u>\$ 213,742</u>	
<b>Key Account Balances as of September 30 (Schedule I):</b>			
<i>Peoples Transportation Tax Funds:</i>			
Cash and Cash Equivalents	\$ 1,243,968	\$ 1,359,907	
Fund Balance	<u>\$ 1,323,419</u>	<u>\$ 1,488,416</u>	

These and other findings are detailed in the remainder of this Report, along with the City’s Responses, which are incorporated herein. We now consider this audit closed. We appreciate the courtesies and assistance extended to our staff by City personnel 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**

The City operated its *SoMi Shuttle* circulator on Tuesdays through Saturdays. The *SoMi Shuttle* began operations in August 2017 and was discontinued in January 2020 due to low ridership

(Table II). In November 2020, the City signed an agreement with BeeFree, LLC. (Vendor) to provide *FreeBee* On-Demand service. The Vendor operates two electric vehicles that provide combined service from Monday through Friday from 7am – 11pm and Saturday from 11am – 11pm. The City has been working with the Miami-Dade Department of Transportation and Public Works (DTPW) to finalize the required *Interlocal Agreement* for On-Demand Service, which is pending approval as of the date of this report.

**Table II  
 Ridership**

Description	Fiscal Year Ended September 30,			
	2020		2021	
	<i>SoMi Shuttle</i>	<i>FreeBee On-Demand</i>	<i>SoMi Shuttle</i>	<i>FreeBee On-Demand</i>
1st Quarter Oct-Dec	2,706	-	-	937
2nd Quarter Jan-Mar	116	-	-	4,220
3rd Quarter Apr-June	-	-	-	6,432
4th Quarter July-Sept	-	-	-	6,591
Total Ridership	<u>2,822</u>	<u>-</u>	<u>-</u>	<u>18,180</u>

Source: City of South Miami Monthly Ridership Records

As stated previously, the City was required to spend 20% of its Surtax Proceeds, or \$209,509, on Transit-related activities. After applying Transit-related costs, the City had \$294,531 remaining in unspent Transit-related funds (Schedule II). *CITT Resolution No. 09-055* permits the carryforward of unspent funds for up to five years, provided the City outlines the planned use of funds in its Plan, which the City provided for Fiscal Year 2022.

**Table III  
 Claimed Transit Expenditures**

Description	Year Ended September 30,		Total
	2020	2021	
<b>Peoples Transportation Tax Fund:</b>			
<i>FreeBee</i> On-Demand Service	\$ -	\$ 150,000	\$ 150,000
<i>SoMi Shuttle</i> Bus Service	88,483	-	88,483
Shuttle Bus Tracking Software	810	-	810
Total Transit-Related Expenditures, as Claimed (Table I)	<u>89,293</u>	<u>150,000</u>	<u>239,293</u>
<b>Audit and Management Services Department (AMS) Adjustment</b>			
On-Demand Service - Reclass from Transportation Expenditures	-	2,438	2,438
Total Eligible Transit-Related Expenditures (Schedule II)	<u>\$ 89,293</u>	<u>\$ 152,438</u>	<u>\$ 241,731</u>

Source: City of South Miami General Ledgers, Vendor Invoices, and other supporting documentation

The City also claimed \$851,631 in Transportation-related expenditures, primarily for street lighting, traffic calming, road improvements, bike lanes, and sidewalks (Table IV).

**Table IV**  
**Claimed Transportation Expenditures**

Description	Year Ended September 30,		Total
	2020	2021	
<b>Peoples Transportation Tax Fund:</b>			
Traffic Calming	\$ 97,477	\$ 68,361	\$ 165,838
Road Repair and Repaving	154,977	-	154,977
Bike Lanes	3,560	100,037	103,597
Sidewalks	41,996	59,991	101,987
Road Project Consulting (Stantec)	2,444	20,093	22,537
Citywide Street Sign Replacement	10,192	7,830	18,022
Landscape Improvement	-	9,970	9,970
On-Demand Service	-	2,438	2,438
	<u>310,646</u>	<u>268,720</u>	<u>579,366</u>
<b>General Fund - Streets and Landscaping Division:</b>			
Street Lighting Expenses	108,917	110,971	219,888
Administrative Expenses (Limited to 5% of Revenues)	23,764	28,613	52,377
	<u>132,681</u>	<u>139,584</u>	<u>272,265</u>
Total Transportation-Related Expenditures, Claimed (Table I)	<u>\$ 443,327</u>	<u>\$ 408,304</u>	<u>\$ 851,631</u>
<b>AMS Adjustments</b>			
On-Demand Service - Reclass to Transit Expenditures	-	(2,438)	(2,438)
Handicap Sign (Ineligible)	(330)	-	(330)
	<u>(330)</u>	<u>(2,438)</u>	<u>(2,768)</u>
Total Eligible Transportation-Related Expenditures (Schedule II)	<u>\$ 442,997</u>	<u>\$ 405,866</u>	<u>\$ 848,863</u>

Source: City of South Miami General Ledgers, Vendor Invoices, and other supporting documentation

After adjusting current claimed expenditures for the MOE and adjustments recommended by AMS, the City has \$213,472 remaining unspent in Transportation-related funds as of September 30, 2021 (Schedule II). The City outlined the planned use of these funds in its Plan, as required.

**Recommendation**

The Office of the Citizens’ Independent Transportation Trust (OCITT) should work with the City and DTPW to ensure timely execution of the *Interlocal Agreement* allowing the use of Surtax Proceeds for On-Demand Services.

**City’s Response**

*The City has signed the Interlocal Agreement for on-demand services and the County is in receipt of the document. However, the County has not yet approved/adopted a resolution approving the interlocal. It is the City’s understanding that the Interlocal Agreement will be presented to the Board of County Commissioners in October and the City expects to have the executed Interlocal Agreement shortly thereafter.*

**Reporting Requirements**

The City submitted the required compliance reports. The expenditures reported in Quarterly Reports did not always agree with amounts claimed as Surtax-related expenditures. For FY 2021, there was a variance of \$156,522 (Table V). This was comprised primarily of Transportation-related costs of \$87,077 which was previously reported in Q4 FY 2020 and \$66,446 reported in Q2 FY 2021, which was not paid from Surtax Proceeds.

**Table V  
 Quarterly Reports Expenditures**

Description	Year Ended September 30,	
	2020	2021
<b>Quarterly Report - Transit<sup>1</sup></b>		
Q1	\$ 68,642	\$ 15,544
Q2	-	46,632
Q3	-	46,631
Q4	-	41,193
Total	68,642	150,000
<b>Quarterly Report - Transportation<sup>2</sup></b>		
Q1	-	153,303
Q2	5,567	90,874
Q3	154,883	93,258
Q4	198,639	87,807
	359,089	425,242
Total Expenditures Reported	427,731	575,242
Total per General Ledgers	399,939	418,720
Variance	\$ 27,792	\$ 156,522
Percentage Variance	7%	37%

Source: OCITT Reports

<sup>1</sup> *SoMi Shuttle* was discontinued January 2020 and *FreeBee* started December 2020, hence no expenditures reported Q2, Q3, and Q4 of FY 2020.

<sup>2</sup> Amount for Q1 FY 2020 was reported in Q2 FY 2020.

**Recommendation**

The City’s Finance Department should review the Quarterly Reports for accuracy and completeness prior to filing with OCITT.

**City’s Response**

*The Finance department will be reviewing the Quarterly reports provided by Public Works for accuracy and completeness prior to filing with OCITT and ensure that all reports are submitted in a timely manner.*

OT:bm

Attachments

- c: Juan Fernandez-Barquin, Clerk of the Court and Comptroller
- Gerri Bonzon-Keenan, County Attorney
- Carladenise Edwards, Chief Administrative Officer
- Jimmy Morales, Chief Operations Officer
- David L. Clodfelter, Director, Office of Management and Budget
- Genaro “Chip” Iglesias, City Manager, City of South Miami
- Eulois Cleckley, Director, Department of Transportation and Public Works

**Charter County Transportation System Surtax Review - City of South Miami**  
**Peoples Transportation Tax Funds <sup>1</sup>**

Balance Sheets						
Description	As of September 30,					
	2020			2021		
	Transportation	Transit	Total	Transportation	Transit	Total
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 977,504	\$ 266,464	\$ 1,243,968	\$ 1,110,422	\$ 249,485	\$ 1,359,907
Receivables	60,526	-	60,526	89,606	-	89,606
Due from Other Funds	37,016	5,764	42,780	174,211	-	174,211
Total Assets	<u>\$ 1,075,046</u>	<u>\$ 272,228</u>	<u>\$ 1,347,274</u>	<u>\$ 1,374,239</u>	<u>\$ 249,485</u>	<u>\$ 1,623,724</u>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 23,855	\$ -	\$ 23,855	\$ 8,051	\$ 12,805	\$ 20,856
Due to Other Funds	-	-	-	114,452	-	114,452
	<u>23,855</u>	<u>-</u>	<u>23,855</u>	<u>122,503</u>	<u>12,805</u>	<u>135,308</u>
<b>Fund Balance:</b>						
Restricted for Transportation Projects	1,051,191	272,228	1,323,419	1,251,736	236,680	1,488,416
Total Liabilities and Fund Balances	<u>\$ 1,075,046</u>	<u>\$ 272,228</u>	<u>\$ 1,347,274</u>	<u>\$ 1,374,239</u>	<u>\$ 249,485</u>	<u>\$ 1,623,724</u>
Statements of Revenues, Expenditures and Changes in Fund Balance						
Description	Year Ended September 30,					
	2020			2021		
	Transportation	Transit	Total	Transportation	Transit	Total
<b>Revenues:</b>						
Intergovernmental <sup>2</sup>	\$ 380,226	\$ 95,057	\$ 475,283	\$ 457,809	\$ 114,452	\$ 572,261
Interest	10,648	-	10,648	11,456	-	11,456
	<u>390,874</u>	<u>95,057</u>	<u>485,931</u>	<u>469,265</u>	<u>114,452</u>	<u>583,717</u>
<b>Expenditures:</b>						
Public Works - Transit (Table III)	-	89,293	89,293	-	150,000	150,000
Public Works - Transportation (Table IV)	310,646	-	310,646	268,720	-	268,720
	<u>310,646</u>	<u>89,293</u>	<u>399,939</u>	<u>268,720</u>	<u>150,000</u>	<u>418,720</u>
Net Change in Fund Balance	80,228	5,764	85,992	200,545	(35,548)	164,997
<b>Fund Balance, Beginning of Year</b>	<u>970,963</u>	<u>266,464</u>	<u>1,237,427</u>	<u>1,051,191</u>	<u>272,228</u>	<u>1,323,419</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,051,191</u>	<u>\$ 272,228</u>	<u>\$ 1,323,419</u>	<u>\$ 1,251,736</u>	<u>\$ 236,680</u>	<u>\$ 1,488,416</u>

Source: City of South Miami Annual Comprehensive Financial Reports

<sup>1</sup> The Funds' official names are Peoples Transportation Tax and Peoples Transportation Tax, Direct Transit, which are referred to herein as Transportation and Transit, respectively.

<sup>2</sup> Amounts differ from Schedule III due to timing differences.



**Charter County Transportation System Surtax Review - City of South Miami  
Surtax Proceeds Usage Analysis**

Description	Year Ended September 30,		All Years
	2020	2021	
<b>Revenues:</b>			
Surtax Proceeds <sup>1</sup>	\$ 475,283	\$ 572,261	\$ 1,047,544
Interest Income (Schedule I)	10,648	11,456	22,104
Total Revenues	<u>\$ 485,931</u>	<u>\$ 583,717</u>	<u>\$ 1,069,648</u>
<b>Surtax Uses:</b>			
Eligible Transit Expenditures (Table III)	<u>\$ 89,293</u>	<u>\$ 152,438</u>	<u>\$ 241,731</u>
Eligible Transportation Expenditures (Table IV)	\$ 442,997	\$ 405,866	\$ 848,863
Less Maintenance of Effort (Table I)	(115,668)	(115,668)	(231,336)
Expenditures Available for Surtax Use	<u>\$ 327,329</u>	<u>\$ 290,198</u>	<u>\$ 617,527</u>
<b>AMS Analysis:</b>			
<b>Transit-Related Expenditures:</b>			
Expenditures Available for Surtax Use	\$ 89,293	\$ 152,438	\$ 241,731
Less 20% Minimum Amount <sup>2</sup>	(95,057)	(114,452)	(209,509)
(Increase) Decrease in Rollover Amounts	<u>\$ (5,764)</u>	<u>\$ 37,986</u>	<u>\$ 32,222</u>
<b>Analysis of Unspent Rollover:</b>			
Beginning Balance <sup>3</sup>	\$ 326,753	\$ 332,517	\$ 326,753
Increase (Decrease) in Unspent Amounts	5,764	(37,986)	(32,222)
Remaining Unspent Amount	<u>\$ 332,517</u>	<u>\$ 294,531</u>	<u>\$ 294,531</u>
<b>Transportation-Related Expenditures:</b>			
Expenditures Available for Surtax Use	\$ 327,329	\$ 290,198	\$ 617,527
Less Remaining 80% Amount <sup>2</sup>	(380,226)	(457,809)	(838,035)
Less Interest Income	(10,648)	(11,456)	(22,104)
Increase (Decrease) in Rollover Amounts	<u>\$ (63,545)</u>	<u>\$ (179,067)</u>	<u>\$ (242,612)</u>
<b>Analysis of Carryforward Credit:</b>			
Beginning Balance <sup>3</sup>	\$ (28,870)	\$ 34,675	\$ (28,870)
Increase (Decrease) in Unspent Amounts	63,545	179,067	242,612
Remaining Unspent Amount	<u>\$ 34,675</u>	<u>\$ 213,742</u>	<u>\$ 213,742</u>

<sup>1</sup> The amounts vary from Schedule III due to timing variances.

<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 Audit Report dated January 5, 2021.

**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
	<u>\$ 525,257,127</u>	<u>\$ 57,288,164</u>	<u>\$ 57,624,331</u>	<u>\$ 62,327,134</u>	<u>\$ 64,202,969</u>	<u>\$ 60,247,689</u>	<u>\$ 72,106,260</u>	<u>\$ 899,053,674</u>

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 – City of South Miami (City)  
Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Auditee Response	Current Status
<b>Use of Surtax Proceeds</b>			
<p>After applying <i>SoMi Shuttle</i> costs, the City had \$326,753 of unspent Transit-related funds as of September 30, 2019.</p>	<p>Within 30 days, the City should submit a revised Five-Year Transportation Plan to OCITT showing how its unspent Transit-related funds will be used.</p>	<p>As recommended, the City will be submitting a revised Five-Year Transportation Plan within 30 days to OCITT specifying how the unspent Transit-related funds will be used.</p>	<p><b>Resolved</b> The City had \$294,531 in unspent Transit-related and \$213,472 in unspent Transportation-related Surtax Proceeds as of September 30, 2021. The City outlined the planned use of unspent funds in its Plan. (See pages 2 through 4 of the Audit Report).</p>
<b>Reporting Requirements</b>			
<p>The City submitted the required compliance reports, albeit some were late. Further, expenditures reported in Quarterly Reports did not always agree with amounts claimed as Surtax-related expenditures.</p>	<p>The City should endeavor to submit timely and accurate reports.</p>	<p>Unfortunately, due to personnel turnover, the reports which have always been filed correctly and timely, were filed late. The City remains committed to submitting timely and accurate reports.</p>	<p><b>Unresolved</b> (See page 5 of the Audit Report).</p>

<sup>1</sup> For the full text, see the January 5, 2021 Audit Report.