



*Internal Audit Report*

**BOCC DOT Toll Facilities  
(LeeWay)**



**Report Number:** 2016.17  
**Date:** April 17, 2017



## Audit of BOCC DOT Toll Facilities



Date: April 17, 2017

To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General

Re: Audit of BOCC DOT Tolls

The Internal Audit/Inspector General Department has conducted an audit of the Lee County Board of County Commissioners (BOCC) Department of Transportation (DOT) Toll Facilities (aka: LeeWay). Dave Rollman, CIA, Senior Internal Auditor completed the review.

This audit activity conforms to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General*.

The audit client's response is attached to this report. We wish to express our appreciation for the cooperation and assistance provided us by management and staff during this review.

This report will be posted to the Clerk of Courts website, [www.leeclerk.org](http://www.leeclerk.org), under Internal Audit/Inspector General, Audit Reports. A link to this report has been sent to the Lee County Board of County Commissioners and appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Parks".

Tim Parks, Chief Internal Audit Officer/Inspector General  
Internal Audit/Inspector General Department

TJP/GK



# Audit of BOCC DOT Toll Facilities



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# Audit of BOCC DOT Toll Facilities



## Executive Summary

The Audit of the Lee County Board of County Commissioners (BOCC) Department of Transportation (DOT) Toll Facilities (aka: LeeWay) was a scheduled audit within the BOCC 2016 Annual Audit Plan.

Based on discussions with the County Manager, Assistant County Manager, and DOT Toll Facilities management, and after preliminary research, the scope of the audit was established. The objective was based on identified risks.

The objective of this audit was to review toll revenues to determine if they are being collected efficiently and in accordance with the appropriate laws, regulations, operating procedures, and goals.

DOT Toll Facilities' personnel perform their duties in a professional manner.

Gross Revenue from the DOT Toll Facilities was approximately \$45,700,000 in Fiscal Year 2016 and \$44,000,000 in Fiscal Year 2015. The revenue is split between the three Lee County toll bridges.

Our conclusion is that control (monetary, balancing, reconciling, etc.) over the receipt of revenues is adequate. Controls are in place at the LeeWay facility, each of the toll facilities, and with fiscal personnel in the Public Works building.

Our primary concern is with the timely transfer of unpaid citations to the Clerk of Court & Comptroller's (Clerk) office. Citations are currently hand delivered to the Clerk on a weekly basis, and the established timeline is often exceeded because of this manual process. The timeliness issue should be resolved with the planned implementation of a system designed to electronically transfer the citations. The implementation is scheduled to be complete by May, 2017.

## Background

The Lee County Department of Transportation Toll Facilities Division provides cash toll collection and electronic toll collection, through the issuance of transponders at the Leeway Service Center. Toll collection is mandated by Transportation Facilities Revenue Bonds, County Resolutions and Ordinances.

The Division operates three toll bridges; the Sanibel Causeway Bridge, the Cape Coral Bridge and the Midpoint Memorial Bridge. The bridges opened in 1963, 1964, and 1997, respectively. Some history of the toll collection process includes:



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- Electronic toll collection through the use of transponders was introduced in 1997. Prior to the transponders, electronic collection was processed through the scanning of vehicle toll stickers.
- One-way toll collection was introduced to the Cape Coral and Midpoint bridges in 2007. The Sanibel Bridge always had one-way toll collection.
- Variable pricing was introduced to the Cape Coral and Midpoint bridges in 1998.

DOT Tolls utilizes three computer systems: HOST system for onsite toll collection, Advanced Revenue Collection System (WebARCS) for LeeWay, and the Violation Enforcement System (VES).

## Objective

The objective of this audit was to review toll revenues to determine if the tolls are collected efficiently and in accordance with the appropriate regulations, operating procedures, and goals.

## Scope

The scope of the audit included a review of the following:

- Revenue sources and generation.
- Transponders.
- Written policies and procedures.
- Laws and regulations.
- Sale of annual and semi-annual Leeway discount programs for frequent bridge users.
- Toll Collection System software performance and upgrades.
- Toll Violation Enforcement.
- Interoperability with other state toll agencies.
- Security of the revenue collected at the three toll facilities and the Leeway Service Center.
- Reconciliation of the toll revenue.

## Methodology

- Preliminary Assessment Risk: A meeting was held with management to discuss the audit objective and scope and to solicit information regarding risks.
- Planning: Audit procedures were developed based upon research, audit objective, scope and the preliminary meeting.



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- **Field Work:** Managers and employees were interviewed for insight on the operations. Evaluations and tests were conducted on operations and procedures to address and complete the audit fieldwork.
- **Wrap-up:** An Exit conference was held with management to discuss the audit results.

## Observations and Recommendations

### *Violations*

The Violation Enforcement System (VES) is installed in each toll plaza. When a vehicle passes through a facility without paying or with an invalid account, the system employs cameras and sensors to photograph the license plate of the offending vehicle.

When a license plate cannot be conclusively identified, the violation is "Coded Off" to end collection activity. This process is also implemented when the license plate is identified, but the owner's information cannot be obtained.

DOT issues Toll Due Notices to vehicle owners for toll violations. If the Notice is not paid within 30 days, DOT issues a citation. Patrons are given 40 days to pay the citation. Unpaid citations are scheduled to be sent to the Clerk for additional enforcement activity within 45 days of the issuance of the citation.

Unpaid citations are manually delivered to the Clerk's office on a weekly basis. There were 25,950 citations delivered to the Clerk in 2016. The average time between the issuance of the citations and their entry in the Clerk's system was approximately 51 days. The Clerk can take up to three days to manually enter the citations.

There is an unwritten agreement between DOT and the Clerk's office that limits the number of citations sent to the Clerk for each violator at 25. Any citations exceeding the 25 limit are held by DOT. These held citations account for between 2% and 3% of the total of unpaid citations. Most of the DOT held citations do not meet the 45 day limit for delivery to the Clerk.


DOT and the Clerk's office are working on a system to automate the citation transmittal process. This will speed up the process and eliminate the holding of over 25 citations for each violator. The implementation is scheduled to be complete by May, 2017.

### Recommendation

It is recommended that DOT and the Clerk's office follow through with the implementation of the electronic transfer of citations.

## Memo

To: Tim Parks, Chief Internal Auditor/Inspector General

From: Randy Cerchie, DOT Director 

Date: April 3, 2017

Subject: DOT Toll Facilities Revenue Audit

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Thank you for the information contained in the revenue audit of DOT Toll Facilities. The following is in response to the recommendations contained in the report.

Recommendation:

It is recommended that DOT and the Clerk's office follow through with the implementation of the electronic transfer of citations.

Response:

Agreed, the electronic transfer of citations between DOT and the Clerk's office is scheduled for implementation in May 2017.

cc:

Roger Desjarlais, County Manager  
Linda Doggett, Clerk of Court  
Doug Meurer, Assistant County Manager  
Dave Rollman, Auditor, Clerk's Office  
Susan Hopwood, Toll Facilities Operations Manager  
Eileen Webster, DOT Fiscal Manager