



## **BOCC Lee County Transit (LeeTran) 2019 NTD Attestation**

### **Inspector General Department**



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LINDA DOGGETT : CLERK OF COURT

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



## BOCC Lee County Transit (LeeTran) 2019 NTD Attestation



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

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

Date: March 13, 2020

Re: BOCC Lee County Transit (LeeTran) 2019 NTD Attestation

Dear Ms. Doggett,

The Inspector General Department has completed the BOCC Lee County Transit (LeeTran) 2019 NTD Attestation. Mabel Febles, CIGA, Senior Internal Auditor conducted this 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 (Green Book)*.

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 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 blue ink that reads "Tim Parks".

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

TJP/GK



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# **BOCC Lee County Transit (LeeTran) 2019 NTD Attestation**



## **Executive Summary**

The Lee County Transit (LeeTran) 2019 Attestation was included in the Lee County Board of County Commissioners (BOCC) 2019 Annual Audit Plan. The annual project was initiated as a management request to perform an attestation that included the Independent Auditor Statement for Federal Funding Allocation Data (IAS-FFA).

According to the 2019 National Transit Database (NTD) Policy Manual, transit agencies that serve a primary large UZA (an urbanized area with 200,000 or more in population) and report more than 100 vehicles operated in annual maximum service (VOMS) across all modes and types of service must provide an annual IAS-FFA. In fiscal year 2019, Lee County Transit reached the 100 VOMS threshold. The annual IAS-FFA review consists of reviewing and completing the NTD's manual required performance procedures. The purpose of this review is to ensure that:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA (Federal Transit Association) review and audit for a minimum of three years following the FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered.
- Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by the FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual VRM data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

## **Conclusion**

In our opinion, the information included in the NTD report on the Federal Funding Allocation Statistics Form for the fiscal year ending September 30, 2019 is presented fairly in all material respects with the requirements of the USOA and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2019 NTD Policy Manual.



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## **Background**

The NTD program was established by Congress and is now the nation's primary source of information and statistics on transit agencies. Legislation establishes the NTD as a source of information on public transportation.

The NTD collects financial and service information from public transportation agencies throughout the country. The agencies are required by Congress to report to the NTD if they receive or benefit from grants under section 5307 or 5311 specified under 49 CFR Part 630. The FTA submits annual NTD reports that summarize transit service and safety data to Congress for review and use.

## **Objective, Scope, and Methodology**

The objective of the completed reviews was to provide an Independent Auditor Statement (IAS) attesting that Lee County Transit's data conforms with the 2019 National Transit Database (NTD) Manual requirements.

The scope of the attestation review includes:

- Reviewing and completing performance procedures as required by the FTA
- Comparing the transit agency's summary worksheets with the Federal Funding Statistics (FFA-10) NTD reporting forms for fiscal year 2019
- Testing Lee County Transit's summaries for accuracy by selecting samples of different data from November, December, and January from fiscal year 2019
- Reviewing whether supporting documents were available to support NTD's reporting data
- Reviewing the transit agency's documents and process to determine if they have internal controls in place to ensure that the reporting data is being reviewed, maintained, and reported in accordance with the 2019 NTD manual requirements
- Re-computing and evaluating reporting data testing for accuracy and conformance with the requirements of the FTA

We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the Uniform System of Account (USOA).

The methodology was comprised of four steps:

- Preliminary Assessment: Meetings were held with management to discuss the attestation objective, scope, and methodology.
- Planning: Procedures were developed based on the required 2019 NTD Policy Manual performance procedures.



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- **Field Work:** The auditor discussed and verified preliminary observations and findings. Managers and employees were interviewed for insight on the operations. Evaluations and tests were conducted on operations and procedures to address and complete the fieldwork.
- **Wrap-up:** An Exit Conference was held with management to discuss and obtain responses to the proposed attestation letters.