

Mobility Advancement Program

Independent Transportation Surtax Oversight Board

October 25, 2019

Broward County Board of County Commissioners
115 South Andrews Avenue
Fort Lauderdale, FL 33301
[delivered via email]

RE: Agenda Item 83, November 5, 2019: Setting for Public Hearing (on December 3, 2019) proposed revisions to the Transportation Surtax Ordinance

The Honorable Mayor Bogen, Vice Mayor Holness, and Commissioners:

On behalf of the Independent Transportation Surtax Oversight Board (Oversight Board), I am writing to advise you that at our meeting of October 24, 2019, the members reviewed the proposed Surtax Ordinance revisions (Section 31½-71-75) and submit the following requested amendments to Section 31½-75:

- (1) (g) *Staffing*. The underlined section in the proposed ordinance revisions are more appropriately included in an Administrative Code, since the “how” of staffing (“Upon request by the Oversight Board to the County Administrator...”) is controlled by the County’s Charter. As such, the proposed revisions should be rejected. The section should instead be amended to read: “Broward County shall provide sufficient staff and retain consultants as reasonably necessary to enable the Oversight Board to perform its functions.”
- (2) (i) *Approval of Projects and Expenditures*. The following phrase is proposed for deletion in the proposed amendment: “The written notice of approval may contain recommendations made by the Oversight Board regarding best practices or other methods that may be employed to improve a proposed project or expenditure.” While members recognize there would be few instances when sufficient project detail will exist at the time of eligibility determination to offer those types of insights, it is nonetheless an important function and one we seek to retain.
- (3) Within (i)(1) proposed new language (page 12, starting on line 1): “. . . the Oversight Board shall consider proposed projects and proposed expenditures submitted by the County only for eligibility under Section 212.055(1)(d), Florida Statutes, **in consultation with and based upon the advice of** the Transportation

Surtax General Counsel.” The Oversight Board believes the language in this section should be consistent with the language on page 11, lines 8-9, where the County Commission “**in consultation with** the Office of the County Attorney, will determine whether the proposed project meets the statutory requirements.” [emphasis added] We ask that the Board direct the County Attorney to strike the additional language in the amendment’s section: “and based upon the advice of”.

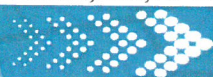
Alan Hooper, *Chair*
Douglas Coolman, *Vice Chair*

Phil Allen
George Cavros
Land Use and Urban Planning – Vacant
Dr. Consuelo Kelley
Allyson C. Love
Anthea Pennant
Shea Smith

Gretchen Cassini, *Oversight Board Coordinator*
Angela J. Wallace, *Transportation Surtax General Counsel*

Funded by Penny For Transportation

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(continued)

Letter to Broward County Commissioners, Agenda Item 83, November 5, 2019

- (4) (k) *Annual Audits*. The Oversight Board has had several robust discussions regarding approaches to accomplishing our responsibility for conducting annual audits, as set forth in the ordinance. We received presentations from the County's Chief Financial Officer, Mr. Tablack, the contracted firm for the Single Audit (RSM), as well as the County's Auditor, Mr. Melton. It is our strong belief that the Board of County Commissioners intended the Oversight Board to have as its main functions: (1) project eligibility determination; (2) ongoing project oversight; (3) reporting and public transparency, and; (4) annual audits. The public voted for a ballot measure that informed residents about an "Independent Transportation Surtax Oversight Board" that was intended to assure "strict accountability". While the Oversight Board has agreed to allow the firm conducting the County's Single Audit to accomplish the financial auditing responsibilities for the FY 2019 segregated surtax capital fund, we clearly stated our intention to procure independent, external financial and performance audits as necessary and appropriate in the future. We request that the original language be maintained, or at the very least a clear statement be included to ensure the Oversight Board "may retain a performance or independent financial auditor to conduct audits of the Transportation Surtax program and related projects". The acquisition of external auditors should be treated like staffing and consultants referred to in section (g).

Many of the proposed ordinance revisions are clearly necessary to accomplish alignment with the Interlocal Agreements that have been entered into among various stakeholders. However, the revisions proposed in the areas affecting the Oversight Board (specifically sections i, j and k) are unnecessary. The Ordinance as it was written and passed by the Board of County Commissioners in June—before the successful ballot measure—created clear and unambiguous roles for the Oversight Board. As a group of dedicated, passionate volunteers, committed to accomplishing our stated purpose, we believe the role created for us in the original ordinance gave the public a level of comfort that an independent group was assuring transparency and accountability.

Our requests respect the ultimate policy making, budgeting, and project approval role of the Board of County Commissioners while maintaining the integrity and public purpose of the Oversight Board. The Oversight Board is appreciative of the staffing and excellent resources provided thus far. The ability to live web-stream our meetings and engage the public and community stakeholders through technological tools and tracking/reporting mechanisms developed by your staff have been invaluable.

We look forward to continuing to serve the public—providing transparency, engagement and valuable oversight functions at the program and project-level.

Sincerely,



Alan Hooper, Chair, Independent Transportation Surtax Oversight Board

C: Oversight Board
Appointing Authority
Bertha Henry, County Administrator
Bob Melton, County Auditor
Andrew Meyers, County Attorney