



Florida Department of Transportation
Office of Inspector General
Kristofer B. Sullivan, Inspector General

Florida's Turnpike Enterprise Section 129(a)(9)
Financial Review Over-The-Road Buses

Report No. 26C-004

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Kristofer B. Sullivan
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October 24, 2025

What We Did

At the request of the Florida Turnpike Enterprise (FTE), the Office of Inspector General conducted an independent review of FTE's toll facility records to verify compliance with Title 23 United States Code (U.S.C.), Highways, Chapter 1, Federal-Aid Highways, Section 129, Toll Roads, Bridges, Tunnels, and Ferries, specifically subsection 129(a)(9)(A), Equal Access for Over-The-Road Buses (OTRBs). The purpose of this engagement was to determine if OTRBs have access to toll facilities under the same terms and conditions as public transportation vehicles.

The scope of the review was all tolling transactions associated with the FTE's 10 toll facilities for the period July 1, 2024, to June 30, 2025.

What We Found

We determined the FTE's 10 toll facilities tested complied in all material respects with subsection 129(a)(9)(A) requirements by providing OTRBs with access to toll facilities under the same rates, terms, and conditions as public transportation vehicles.

What We Recommend

This report does not contain recommendations, as the review found the transactions reviewed were compliant with the applicable Section 129 requirements.

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Florida Department of Transportation**

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BACKGROUND AND INTRODUCTION

At the request of the Florida Turnpike Enterprise (FTE), the Office of Inspector General (OIG) conducted an independent review of FTE's toll facility records to verify compliance with Title 23 United States Code (U.S.C.), Highways, Chapter 1, Federal-Aid Highways, Section 129, Toll Roads, Bridges, Tunnels, and Ferries, specifically subsection 129(a)(9)(A), Equal Access for Over-The-Road Buses (OTRBs). The purpose of this engagement was to determine if OTRBs have access to toll facilities under the same terms and conditions as public transportation vehicles.

The scope of the review was all tolling transactions associated with the FTE's 10 toll facilities for the period July 1, 2024, to June 30, 2025.

Rule 14-100.003, Express Lane Tolling, Florida Administrative Code (F.A.C.), defines:

(i) "Over-the-Road bus" means a bus characterized by an elevated passenger deck located over a baggage compartment and operated by, a for hire company, registered on the US Federal Motor Carrier Safety Administration (USFMCSA) registration system.

Both OTRBs and public transportation vehicles are subject to toll charges collected for the system's operations and maintenance.

To collect tolls, Florida's Turnpike uses electronic equipment through prepaid accounts. Cameras are located throughout toll plazas to photograph the license plates of vehicles lacking prepaid accounts. This process is known as "TOLL-BY-PLATE". Florida's Turnpike also collects cash as a method of payment. In all cases, sensors at tolling points record the number of axles on all vehicles to establish the toll charge.

To verify compliance with governing requirements, we compared the FTE's pertinent published rates to the system's corresponding billing rates and reviewed a sample of 72,161 tolling transactions associated with the following FTE's facilities:

1. Turnpike Mainline (SR 821)¹
2. Turnpike Mainline - SR 91 (MP 0X - MP 88)²
3. Turnpike Mainline - SR 91 (MP 236 - MP 309)³
4. Beachline West Expressway
5. Sawgrass Expressway
6. Seminole Expressway
7. Polk Parkway
8. Suncoast Parkway
9. Western Beltway
10. I-4 Connector

¹ Formerly known as Homestead Extension of Florida's Turnpike.

² Formerly known as the Southern Coin System.

³ Formerly known as the Northern Coin System.

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RESULTS OF REVIEW

Finding 1 – OTRBs Financial Review

We determined the FTE complied in all material respects with subsection 129(a)(9)(A) requirements by providing OTRBs with access to toll facilities under the same rates, terms, and conditions as public transportation vehicles.

Our review was comprised of two parts:

Rate Schedule Comparison

We obtained the Florida Turnpike Enterprise's published toll rates effective as of July 1, 2024. We also received a report listing the system's billing rates associated with the FTE's 10 toll facilities subject to subsection 129(a)(9)(A), regarding equal access for OTRBs. We compared the FTE's 2 and 3-axle vehicle published toll rates to the billing system's corresponding rates to ensure accuracy. We noted no exceptions.

Review of Tolling Transactions

During fiscal year (FY) 2023-24, Florida's Turnpike system recorded over 1.3 billion tolling transactions representing over \$1.28 billion.⁴ Due to the high volume of transactions, to perform this testing we judgmentally selected a 3-hour window on June 28, 2025, between 12:00am and 3:00am, representing 133,076 tolling transactions and \$201,519. We further reduced the sample to the 72,161 tolling transactions that are associated with 2 and 3-axle vehicles on the FTE's 10 toll facilities subject to applicable provisions within Section 129, representing \$96,026. See Figure 1.

⁴ Florida's Turnpike System/2024 Annual Comprehensive Financial Report (ACFR), page 67. Not all facilities are subject to Section 129 requirements. 2025 ACFR not available as of the date of this report.

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Figure 1: Summary of Applicable Tolling Transactions

FTE Section 129 Toll Facilities Summary of Applicable Tolling Transactions June 28, 2025 - 12am - 3am		
FTE Facility Name	Transaction Count	Dollars
Turnpike Mainline (SR 821)	21,071	\$23,972
Turnpike Mainline - SR 91 (MP 0X - MP 88)	15,112	\$17,182
Turnpike Mainline - SR 91 (MP 236 - MP 309)	11,373	\$16,796
Beachline West Expressway	5,206	\$15,930
Sawgrass Expressway	5,301	\$6,359
Seminole Expressway	3,425	\$5,142
Polk Parkway	2,912	\$2,864
Suncoast Parkway	3,683	\$3,977
Western Beltway	1,798	\$1,828
I-4 Connector	2,280	\$1,976
Totals	72,161	\$96,026

Source: OIG Prepared Schedule

As part of our testing, we reviewed all 72,161 transactions to verify the billing system consistently applied the appropriate toll rate on 2 and 3-axle vehicles according to the number of axles and payment method. We noted no exceptions.

This report does not contain recommendations, as the review found the transactions reviewed were compliant with the applicable Section 129 requirements.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this engagement was to determine if the FTE’s owned tolling plazas provided equal access for OTRBs under the same terms and conditions as public transportation vehicles.

The **scope** of this review included all tolling transactions associated with the FTE’s 10 toll facilities for the period July 1, 2024, to June 30, 2025.

The **methodology** included:

- verifying Department owned or operated toll facilities subject to Section 129(a)(9)(A);
- reviewing applicable governing rules;
- comparing published rates against the billing system’s rates; and
- reviewing and testing the Department’s tolling facilities transactions.

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APPENDIX B – Management Response

Chief Financial Officer, Florida's Turnpike Enterprise responded on October 22, 2025, by email with the following response:

Turnpike does not have any comments.

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PROJECT TEAM

Engagement was conducted by:
Natalie Hill, Auditor-In-Charge

Under the supervision of:
Emma Valentin, Senior Audit Supervisor
Ryan Moore, Deputy Audit Director for Contracts
Joseph W. Gilboy, Director of Audit

Approved by:
Kristofer B. Sullivan, Inspector General

STATEMENT OF ACCORDANCE

The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and using The Institute of Internal Auditors' *Global Internal Audit Standards* as a guide.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.

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