

1

 A presentation slide with a blue header bar on the left side containing a white graphic of three horizontal lines and a white arrow pointing right. The text "TPA's Funding Sources" is written in white on the blue bar. Below the header, on the left, is a bulleted list of funding sources. To the right of the list are four logos: the Department of Transportation of the United States of America, the Florida Department of Transportation (FDOT), a map of Palm Beach County (PBC), and the Florida Commission for the Transportation Disadvantaged (CTD).

- Federal Highway Administration (FHWA)
- Federal Transit Administration (FTA)
- Florida Department of Transportation (FDOT)
- Local Municipalities (Member Dues)
- Florida Commission for the Transportation Disadvantaged (CTD)

2

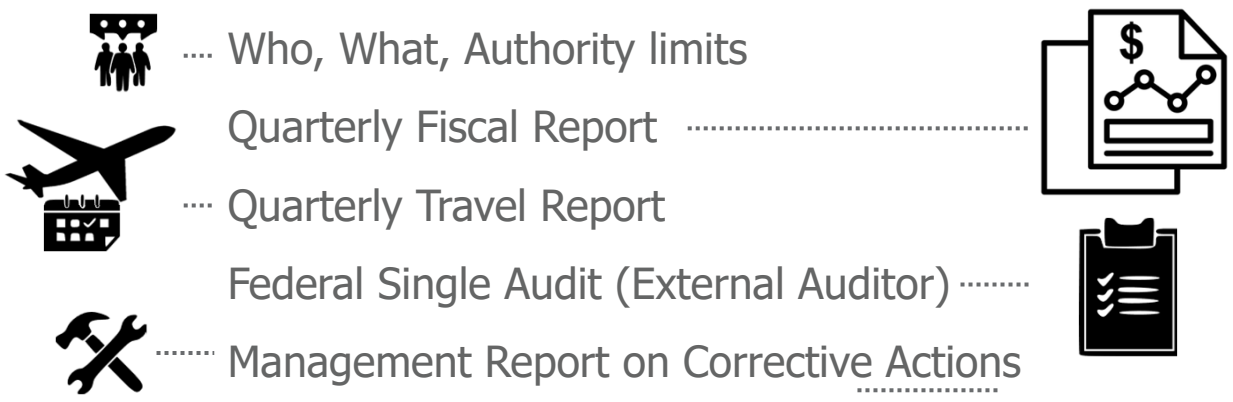
Financial Oversight



- Generally Accepted Accounting Principles (GAAP)
- Federal Single Audit
- Code of Federal Regulations (2 CFR 200)
- Defense Contractor Audit Agency (DCAA)

3

Staff responsibilities and Financial Reporting



- Who, What, Authority limits
- Quarterly Fiscal Report
- Quarterly Travel Report
- Federal Single Audit (External Auditor)
- Management Report on Corrective Actions

4

Financial Policies



Fraud, Waste, and Abuse
Grant Expense Reporting
Time and Effort Reporting



Asset Management



Checks, Vouchers, and Cash Receipts



Bank Account Reconciliations



Accounting Period Closing Activities



Budgeting