



**Specialty License Plate Audit**  
**Florida Sheriffs Youth Ranches, Inc.**  
**Florida Sheriffs Youth Ranches**  
Audit Report 201415-25

May 18, 2015

## Executive Summary

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The purpose of this audit was to determine compliance with applicable laws, policies, and regulations related to the annual affidavit prepared by the Florida Sheriffs Youth Ranches, Inc. (FSYR) for the Florida Sheriffs Youth Ranches specialty license plate. The FSYR is required to submit a Specialty License Plate Revenue, Expenditure, and Compliance Affidavit to the Department of Highway Safety and Motor Vehicles (Department) within nine months after the end of the FSYR's fiscal year. The affidavit submitted by the FSYR for the 2014 Fiscal Year ended September 30, 2014 was used for this audit.

For every Florida Sheriffs Youth Ranches specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to the FSYR, a non-profit organized exclusively for charitable or educational purposes which include residential group care facilities and related programs for children and youth in the State of Florida under the sponsorship of the Florida Sheriffs Association. Section 320.08058(23), Florida Statutes (F.S.), specifies the specialty license plate fees shall be distributed to the FSYR for its operations.

During our audit, we determined the FSYR generally complied with applicable laws, policies, and regulations related to the annual affidavit.

## Background and Introduction

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Specialty license plates are license plates available to the general public with unique designs that promote philanthropic and other causes and require payment of an additional annual use fee. Section 320.08056, F.S., authorizes the issuance of all specialty license plates and specifies the annual use fee for the more than 120 specialty license plates Florida offers.

Section 320.08062, F.S., grants the Department authority to examine all records relating to the use of specialty license plate funds. The Office of Inspector General included the examination of specialty license plate recipient organizations in its annual work plan.

For every Florida Sheriffs Youth Ranches specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to the FSYR. The FSYR is a non-profit organized to operate exclusively for charitable or educational

purposes, and specifically to establish, maintain, acquire, and operate residential group care facilities and related programs for children and youth in the State of Florida under the sponsorship of the Florida Sheriffs Association. Section 320.08058(23), F.S., specifies the specialty license plate fees shall be distributed to the FSyr for its operations.

The FSyr reported receipts of \$104,547.82 in specialty license plate fees for the 2014 Fiscal Year. We used the FSyr's 2014 affidavit and financial records for this audit.

## Results of Audit

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During our audit, we determined the FSyr generally complied with applicable laws, policies, and regulations related to the annual affidavit for the Florida Sheriffs Youth Ranches specialty license plate.

## Purpose, Scope, and Methodology

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The purpose of this audit was to determine the FSyr's compliance with applicable laws, policies, and regulations related to the annual affidavit prepared by the FSyr for the Florida Sheriffs Youth Ranches specialty license plate.

The scope of this audit included revenues and expenditures reported on the FSyr's affidavit for the 2014 Fiscal Year, and specialty license plate revenue and expenditures reported in the FSyr's financial records for the 2014 Fiscal Year.

The methodology included:

- Reviewing Florida Statutes related to specialty license plate fees;
- Reviewing Department policies and regulations related to specialty license plate fees;
- Reviewing the FSyr's policies related to the use of specialty license plate fees;
- Reconciling the Department distribution of annual use fees to revenues reported on the affidavit filed by the FSyr;
- Reconciling the expenditures reported on the affidavit to the FSyr's financial records;
- Reviewing the use of funds by the FSyr to ensure there is adequate supporting documentation, and the expenditures are for purposes authorized by statute;
- Reviewing timing, availability, and content of reports such as affidavits, single audits, or subrecipient monitoring; and
- Comparing expenditures to statutory requirements for distributions and annual allocation limits, and reviewing reasonableness of balances.



## Distribution, Statement of Accordance, and Project Team

### Distribution

Terry L. Rhodes, Executive Director  
Diana Vaughn, Deputy Executive Director  
Leslie Palmer, Chief of Staff  
Boyd Dickerson-Walden, Director of Motorist Services  
Deb Roby, Deputy Director of Motorist Services  
Julie Baker, Bureau Chief of Issuance Oversight

Bill Frye, President, Florida Sheriffs Youth Ranches, Inc.  
Wayne Walden, Vice President - Finance, Florida Sheriffs Youth Ranches, Inc.  
Ed Leon, Director - Accounting Services, Florida Sheriffs Youth Ranches, Inc.

Melinda M. Miguel, Chief Inspector General  
David W. Martin, Auditor General

### Statement of Accordance

Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate, and report on policies, plans, procedures, accounting, financial, and other operations of the Department and to recommend improvements. This audit engagement was conducted in accordance with applicable *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors and *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General. Pursuant to Chapter 119, Florida Statutes, public records held by the Department's Inspector General are available upon request for inspection or copying.

### Project Team

Engagement conducted by:  
Cindy Fernald, Auditor

Under the supervision of:  
David Ulewicz, Audit Director

Approved by:

  
Julie M. Leftheris, Inspector General