

**Specialty License Plate Audit**  
**Florida Developmental Disabilities Council, Inc.**  
**Special Olympics Florida, Inc.**  
**Special Olympics**  
Audit Report 201819-11

October 29, 2018

## **Introduction and Background**

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The purpose of this audit was to determine compliance with applicable laws and policies related to Florida Developmental Disabilities Council, Inc. and Special Olympics Florida, Inc. (Organizations) for the Special Olympics license plate. Specialty license plate recipient organizations are required to submit a Specialty License Plate Revenue, Expenditure, and Compliance Affidavit, or state single audit, to the Department of Highway Safety and Motor Vehicles (Department) within nine months after the end of the fiscal year. The affidavit submitted by Special Olympics Florida for the 2017 Fiscal Year ended June 30, 2017, was used for this audit.

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, Florida Statutes (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 the 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 Special Olympics specialty license plate sold or renewed, a \$15 annual use fee is charged and distributed, as required by statute, to the Florida Developmental Disabilities Council. The fees are then distributed to Special Olympics Florida, a nonprofit organization formed to provide year-round sports training and competition for people with disabilities. Section 320.08058(7), F.S., requires the specialty license plate fees must be used solely for Special Olympics purposes as approved by Florida Developmental Disabilities Council.

The Special Olympics specialty license plate was established in 1994. There were 3,058 active Special Olympic specialty license plates as of June 2018. The Department distributed \$47,543.58 in specialty license plate fees for the 2017 Fiscal Year.

## Results of Audit

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The Organizations materially complied with applicable laws and policies for the Special Olympics specialty license plate.

## Purpose, Scope, and Methodology

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The purpose of this audit was to determine the Organizations' compliance with applicable laws and policies for the Special Olympics specialty license plate.

The scope of this audit was the specialty license plate revenue and expenditures included in the Organizations' financial records for the 2017 Fiscal Year.

The methodology for the audit of the Special Olympics specialty license plate included:

- Reviewing Florida Statutes, Department policies, and the Organizations' policies;
- Reconciling the Department's distribution of specialty license plate fees to revenues included in the Organizations' financial records;
- Reconciling the expenditures reported on the affidavit to the Organizations' financial records;
- Reviewing the use of funds by the Organizations 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,
- Reviewing reasonableness of balances.

## **Distribution, Statement of Accordance, and Project Team**

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### **Distribution**

Terry L. Rhodes, Executive Director  
Jennifer Langston, Acting Chief of Staff  
Robert Kynoch, Director of Motorist Services  
Kevin Bailey, Chief Administrative Officer, Division of Motorist Services  
Jerilyn Bailey, Bureau Chief of Issuance Oversight

Valerie Breen, Executive Director, Florida Developmental Disabilities Council, Inc.  
Susan Kabot, Chair, Florida Developmental Disabilities Council, Inc.  
Sherry Wheelock, President & CEO, Special Olympics Florida, Inc.  
Dawn Giebler-Millner, Chair, Special Olympics Florida, Inc.

Eric Miller, Chief Inspector General  
Sherrill F. Norman, Auditor General

### **Statement of Accordance**

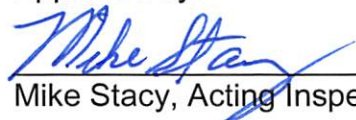
Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate, and report on policies, plans, procedures, accounting, financial, and other operations of the Department and to recommend improvements. This audit engagement 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:  
Jill Sittig, Auditor  
Cindy Fernald, Auditor

Under the supervision of:  
David Ulewicz, Audit Director

Approved by:



Mike Stacy, Acting Inspector General