

**Specialty License Plate Audit**  
**H. Lee Moffitt Cancer Center and Research**  
**Institute Foundation, Inc.**  
**Moffitt Cancer Center**  
**Audit Report 201819-18**

January 14, 2019

## **Introduction and Background**

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The purpose of this audit was to determine compliance with applicable laws and policies related to the annual reporting by the H. Lee Moffitt Cancer Center & Research Institute Foundation, Inc., (Foundation) for the Moffitt Cancer Center specialty license plate. The Foundation is 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 Foundation's fiscal year. The affidavit submitted by the Foundation 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 Moffitt Cancer Center specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to the Foundation; a nonprofit organization formed to support cancer research, education, treatment, prevention and detection activities. Section 320.08058(83), F.S., specifies that up to 10 percent of proceeds may be used for administrative costs and marketing the plate. The balance of the fees shall be used by the institute to support its research, education, treatment, prevention and detection.

The Moffitt Cancer Center specialty license plate was established in 2014. There were 1,291 active Moffitt Cancer Center specialty license plates as of June 2018. The Foundation reported receipts of \$31,418.29 in specialty license plate fees for the 2017 Fiscal Year.

## Results of Audit

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The Foundation materially complied with applicable laws and policies related to the annual reporting for the Moffitt Cancer Center specialty license plate.

## Purpose, Scope, and Methodology

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The purpose of this audit was to determine the Foundation's compliance with applicable laws and policies related to the annual reporting by the Foundation for the Moffitt Cancer Center specialty license plate.

The scope of this audit included specialty license plate revenues and expenditures reported on the Foundation's affidavit for the 2017 Fiscal Year, and specialty license plate revenue and expenditures reported in the Foundation's financial records for the 2017 Fiscal Year.

The methodology for the audit of the Moffitt Cancer Center specialty license plate included:

- Reviewing Florida Statutes, Department policies, and Foundation policies;
- Reconciling the Department's distribution of specialty license plate fees to revenues reported on the affidavit filed by the Foundation;
- Reconciling the expenditures reported on the affidavit to the Foundation financial records;
- Reviewing the use of funds by the Foundation 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 annual allocation limits, 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

Maria Muller, President, H. Lee Moffitt Cancer Center & Research Institute Foundation, Inc.  
Timothy Adams, Chair, H. Lee Moffitt Cancer Center & Research Institute, Inc.  
Michelle Leonhardt, Internal Audit Director, H. Lee Moffitt Cancer Center & Research, Institute, Inc.

Melinda M. Miguel, 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

Under the supervision of:  
David Ulewicz, Audit Director

Approved by:

  
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David Ulewicz, Acting Inspector General