

**Specialty License Plate Audit**  
**University of North Florida Foundation, Inc.**  
**University of North Florida**  
Audit Report 201819-24

March 12, 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 University of North Florida Foundation, Inc., (Foundation) for the University of North Florida (UNF) 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 UNF specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to the Foundation; a non-profit organization formed to enhance the University of North Florida by creating awareness, securing private support, recognizing donors and accepting gifts on behalf of the University.

Section 320.08058(3), F.S., specifies that annual use fees be distributed to the state or independent university foundation designated by the purchaser for deposit in an unrestricted account. These funds may be used only for academic enhancement, including scholarships and private fundraising activities.

The UNF specialty license plate was established in 1987. There were 1,750 active UNF specialty license plates as of June 2018. The Foundation reported receipts of \$45,319.45 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 UNF 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 UNF specialty license plate.

The scope of this audit included specialty license plate 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 UNF 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's 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 or single audits; and,
- Comparing expenditures to statutory requirements for annual allocation limits, and reviewing reasonableness of balances.

## Distribution, Statement of Accordance, and Project Team

### Distribution

Terry L. Rhodes, Executive Director  
Jennifer Langston, Acting Chief of Staff  
Robert Kynoch, Director of Motorist Services  
Stephanie Duhart, Chief Administrative Officer, Division of Motorist Services

Olga Igolnikov, Director of Advancement Operations, UNF Foundation, Inc.  
Julia Hann, Chief Audit Executive, UNF Foundation, Inc.  
Chuck Moore, Board Finance and Audit Chair, UNF Foundation, 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:

  
Mike Stacy, Acting Inspector General