



Specialty License Plate and Voluntary Contributions Audit Preserve Vision Florida, Inc. Preserve Vision Audit Report 201920-22

May 1, 2020

Introduction and Background

The purpose of this audit was to determine compliance with applicable laws and policies related to the annual reporting by the Preserve Vision Florida, Inc.¹ (Organization) for the Preserve Vision voluntary contributions and the Organization's portion of the motorcycle specialty license plate. The Organization 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 Organization's fiscal year. The affidavits submitted by the Organization for the 2019 Fiscal Year ended March 31, 2019, were 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.

Sections 320.02 and 322.08, F.S., permit applicants to make voluntary contributions of specified minimum amounts to various organizations for philanthropic and other causes during the motor vehicle and driver's license registration and renewal processes, respectively.

Sections 320.08062(3), 320.023(7), and 322.081(7), F.S., grant the Department authority to examine all records relating to the use of specialty license plate funds and voluntary contributions, respectively. The Office of Inspector General included the examination of specialty license plate and voluntary contributions recipient organizations in its annual work plan.

Section 320.08068(4), F.S., states for every motorcycle specialty license plate sold or renewed, \$20 annual use fee is charged and distributed evenly, as required by statute,

¹ In 2016, the Organization's name changed from the National Society to Prevent Blindness, Inc. Florida Affiliate, to Preserve Vision Florida, Inc. Florida 2020 Legislative Session updated 320.08068(4)(b), F.S., from "Prevent Blindness" to "Preserve Vision Florida." However, Section 322.08 (8)(m), F.S., still references "Prevent Blindness."



to five separate entities. Section 320.08068(4)(b), F.S., specifies that 20 percent of the annual fee must be distributed to the Organization.

During the motor vehicle and driver's license registration and renewal processes, voluntary contributions of \$1 to be distributed to the Organization are permitted by Sections 320.02(16)(a) and 322.08(8)(m), F.S., respectively.

The motorcycle specialty license plate was established in 2003. There were 15,915 active motorcycle specialty license plates as of March 2019. The Organization reported receipts of \$26,276.00 in specialty license plate fees for the 2019 Fiscal Year.

The voluntary contributions for motor vehicles and driver licenses were established in 2010. The Organization reported receipts of \$94,694.54 in voluntary contribution fees for the 2019 Fiscal Year. There were 1,940 voluntary contribution contributors for the 2019 Fiscal Year.

Results of Audit

The Organization materially complied with applicable laws and policies related to the annual reporting for the motorcycle specialty license plate and voluntary contributions.

Purpose, Scope, and Methodology

The purpose of this audit was to determine compliance with applicable laws and policies related to the annual reporting submitted by the Organization for the motorcycle specialty license plate and voluntary contributions.

The scope of this audit included expenditures reported on the affidavits for the 2019 Fiscal Year, and revenue and expenditures for specialty license plate and voluntary contributions reported in the Organization's records for the 2019 Fiscal Year.

The methodology for the audit included:

- Reviewing Florida Statutes, Department policies, and Organization policies;
- Reconciling the Department's distribution of specialty license plate fees and voluntary contributions to revenues reported on the affidavits filed by the Organization;
- Reconciling the expenditures reported on the affidavits to the Organization's financial records;



- Reviewing the use of funds by the Organization 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

Distribution

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

Kevin Bakewell, Board Chairman, Preserve Vision Florida, Inc.
Joanne Olvera Lighter, Ex -President & CEO, Preserve Vision Florida, 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:
Erin Mook, Acting Audit Director

Approved by:


Mike Stacy, Acting Inspector General