



## **Specialty License Plate Audit Florida Association of Centers for Independent Living, Inc. Motorcycle Specialty License Plate Audit Report 202021-05**

October 26, 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 Florida Association of Centers for Independent Living, Inc., (Association) for the Association's portion of the motorcycle specialty license plate. The Association 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 Association's fiscal year. The affidavits submitted by the Association for the 2019 Fiscal Year ended June 30, 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.

Section 320.08062(3), 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.

Section 320.08068(4), F.S., states for every motorcycle specialty license plate sold or renewed, a \$20 annual use fee is charged and distributed, as required by statute, to four separate entities. Section 320.08068(4)(d), F.S., specifies that 20 percent of the annual fee must be distributed to the Association to support the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and Section 320.08068(4)(e), F.S., specifies that 20 percent of the annual fee must be distributed to the Association, for a total of 40 percent distributed to the Association.

The motorcycle specialty license plate was established in 2003. There were 16,270 active motorcycle specialty license plates as of June 2019. The Association reported total receipts of \$139,286.05 in motorcycle specialty license plate fees for the 2019 Fiscal Year.



## Results of Audit

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

## Purpose, Scope, and Methodology

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

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

The methodology for the audit included:

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

Jane Johnson, Executive Director, Florida Association of Centers for Independent Living, Inc.  
Peter O'Connell, Board President, Florida Association of Centers for Independent Living, 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, Audit Director

Approved by:

  
Mike Stacy, Acting Inspector General