

## **Voluntary Contributions Audit Southeastern Guide Dogs, Inc. Audit Report 202021-11**

**October 30, 2020**

### **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 Southeastern Guide Dogs, Inc. (Organization) for the Southeastern Guide Dogs (SGD) voluntary contributions. The Organization is required to submit a Voluntary Contribution 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 affidavit submitted by the Organization for the 2019 Fiscal Year ended June 30, 2019, was used for this audit.

Section 320.02, Florida Statutes (F.S.), permits applicants to make voluntary contributions of specified minimum amounts to various organizations for philanthropic and other causes during the motor vehicle registration and renewal process.

Section 320.023(7), F.S., grants the Department authority to examine all records relating to the use of voluntary contributions. The Office of Inspector General included the examination of voluntary contribution recipient organizations in its annual work plan.

Section 320.02(16)(c), F.S., requires the motor vehicle registration application form to include language permitting a voluntary contribution to the Organization, a not-for-profit organization. The SGD motor vehicle registration for voluntary contributions was established in 2005. The Organization reported receipts of \$20,494.67 in voluntary contributions for the 2019 Fiscal Year.

### **Results of Audit**

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The Organization materially complied with applicable laws and policies related to the annual reporting for the SGD 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 SGD voluntary contributions.

The scope of this audit included expenditures reported on the affidavit for the 2019 Fiscal Year and revenue and expenditures for 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 voluntary contribution fees to revenues reported on the affidavit filed by the Organization;
- Reconciling the expenditures reported on the affidavit 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

Ray Bishop, Chairman of the Board, Southeastern Guide Dogs, Inc.  
Titus Herman, Chief Executive Officer, Southeastern Guide Dogs, Inc.  
Gloria Manzenberger, Vice President of Finance and Risk Management, Southeastern Guide Dogs, 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