



## **Specialty License Plate The Astronauts Memorial Foundation, Inc. Challenger/Columbia Audit Report 202021-21**

February 26, 2021

### **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 Astronauts Memorial Foundation, Inc., (Foundation) for the Challenger/Columbia 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 2019 Fiscal Year ended June 30, 2019, was used for this audit.

Specialty license plates are license plates available to the 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. For every Challenger/Columbia specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute.

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 320.08058(2)(b), F.S., specifies the Challenger/Columbia license plate annual use fee must be distributed to the Foundation to support the operations of the Center for Space Education and the Space Mirror Memorial located at the Kennedy Space Center. Funds received by the Foundation may be used for administrative costs directly associated with the operation of the center and the memorial. These funds must be used for the maintenance and support of the operations of the Center for Space Education and the Space Mirror Memorial operated by the Foundation. These operations must include programs and infrastructure that inform, inspire, and educate the public on the benefits of human space flight. Up to 20 percent of funds received by the Foundation may be expended for administrative costs.



Section 320.08058(2)(c), F.S., specifies the Foundation may use up to 10 percent of funds for promotion and marketing of the license plate.

The Challenger specialty license plate was established in 1986 and was retitled in 2003 to Challenger/Columbia. There were 18,060 active Challenger/Columbia specialty license plates as of June 2019. The Foundation reported receipts of \$463,822.90 in specialty license plate fees for the 2019 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 Challenger/Columbia 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 Challenger/Columbia specialty license plate.

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

The methodology for the audit of the Challenger/Columbia 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

### **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

Thad Altman, Executive Director and Chief Executive Officer, The Astronauts Memorial Foundation, Inc.  
Sheryl L. Chaffee, Board Chair, The Astronauts Memorial Foundation, Inc.  
Mike Olson, Board Treasurer, The Astronauts Memorial Foundation, Inc.  
Lori Long, Accountant and Finance Director, The Astronauts Memorial 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:  
Erin Mook, Audit Director

Approved by:

A handwritten signature in blue ink, appearing to read "Mike Stacy".

Mike Stacy, Inspector General