



## **Voluntary Contributions Audit** **Live Like Bella, Inc.** **Live Like Bella** Audit Report 202122-24

April 06, 2022

### **Executive Summary**

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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 Live Like Bella, Inc., (Foundation) for the Live Like Bella voluntary contributions. The Foundation is required to submit a Voluntary Contribution 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 2020 Fiscal Year ended December 31, 2020, was used for this audit.

During our audit, we determined the Foundation generally complied with applicable laws and policies related to the annual affidavit for the Live Like Bella voluntary contributions. However, we did determine the Foundation did not obtain adequate support documentation for expenditures. The Foundation agreed with the audit finding and has begun implementing corrective action.

### **Background and Introduction**

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Voluntary contributions made during the motor vehicle registration or driver license application process are permitted by statute to allow the general public to voluntarily contribute to organizations for philanthropic and other causes. Sections 320.023 and 322.081, Florida Statutes (F.S.), authorizes the establishment of voluntary contributions on the motor vehicle registration and driver license application, respectively. These statutes also grant the Department the 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.

Sections 320.02(16)(u) and 322.08(8)(t), F.S., require motor vehicle registration and driver license application forms, respectively, to include language permitting a voluntary contribution of \$1 to the Foundation, a non-profit organization committed to supporting families and children battling childhood cancer. The Foundation directly assists children and their families with financial and emotional support.



The Live Like Bella motor vehicle registration and driver license application voluntary contributions were established in 2019. The Foundation reported receipts of \$76,845.12 in voluntary contributions for the 2020 Fiscal Year.

## Results of Audit

During our audit, we determined the Foundation generally complied with applicable laws and policies related to the annual reporting for the Live Like Bella voluntary contributions. However, we identified the following issue which requires management attention.

### *Recordkeeping*

**Finding 1:** The Foundation had expenditures which did not have adequate support documentation.

Section 320.08062(1)(b), F.S., requires organizations not subject to audits required by Section 215.97, F.S., to annually attest that annual use proceeds were used in compliance with law. The attestation (affidavit) is annually made by the organization in a form and format determined by the Department. Additionally, Section 215.97(8)(d), F.S., requires that records be maintained for the expenditure of funds.

Our review of the records sampled for the Live Like Bella voluntary contribution program maintained by the Foundation indicated four of the fourteen (28.57%) expenditure transactions sampled did not have adequate documentation. The invoices did not display the amount paid for the expenditure transaction.

Through discussions with the Live Like Bella staff, we concluded the expenditures were appropriately related to activities and programs. However, after-the-fact determinations are not a substitute for contemporaneous recordkeeping.

### **Recommendation**

We recommend the Foundation develop and implement processes to obtain support documents which validate all voluntary contribution expenditures.

### **Management Response**

The Foundation has instituted the following corrective action. Since Live Like Bella provides financial assistance to families whose children are battling cancer, there are instances where the bills/invoices provided by families do not reflect that final amount paid by the Foundation.



The steps below have been implemented as the corrective action plan:

1. The application is completed by a family or social worker (on the family's behalf) requesting assistance.
2. If a family has filled out the application, the Foundation reaches out to the treating hospital to confirm that this is a pediatric cancer case.
3. Once verified, the Foundation requests the bills from the family so the bills can be paid directly.
4. The Foundation then requests a receipt to keep on file for proof of payment.
5. If the receipt/documentation is not received, the Foundation will attempt to obtain documents which validate all expenditures.
6. In the case that documentation is unable to be obtained, the Foundation will provide an official letter to validate the expenditures.



## Purpose, Scope, and Methodology

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 Live Like Bella voluntary contributions.

The scope of this audit included specialty license plate revenues and expenditures reported on the Foundation's affidavit for the 2020 Fiscal Year, and voluntary contributions revenue and expenditures reported in the Foundation's financial records for the 2020 Fiscal Year.

The methodology for the audit of the Live Like Bella voluntary contributions 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, 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

Raymond Rodriguez-Torres, Board Chairman, Live Like Bella, Inc.

Nicole de Lara Puente, Chief Executive Officer, Live Like Bella, Inc.

Monica Diaz, Senior Director of Community Partnerships, Live Like Bella, 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 that reads "Mike Stacy".

Mike Stacy, Inspector General



## ATTACHMENT – Management Response



April 5, 2022

Department of Highway Safety & Motor Vehicle  
Office of Inspector General  
2900 Apalachee Parkway  
Tallahassee, FL 32399-0500

To Whom It May Concern:

This correction letter is in response to the preliminary and tentative audit finding and recommendation for audit of the Live Like Bella® Voluntary Contributions. The finding included that the Live Like Bella® Childhood Cancer Foundation had expenditures which did not have adequate support documentation. The suggested recommendation for these finds is that the Foundation develop and implement processes to obtain support documents which validate all voluntary contribution expenditures.

Since Live Like Bella® provided financial assistance to families whose children are battling cancer, there are instances where the bills/invoices provided by families do not reflect that final amount paid by the foundation. The foundation does concur with the suggested recommendations, which will immediately be put into action.

Below please find the implemented corrective action plan:

1. Application is completed by a family or social worker (on the family's behalf) requesting assistance.
2. If a family has filled out the application, foundation reaches out to treating hospital to confirm that this is a pediatric cancer case.
3. Once verified, the foundation requests the bills from the family so bills can be paid directly.
4. Foundation then requests a receipt to keep on file for proof of payment

Live Like Bella® Childhood Cancer Foundation | [www.LiveLikeBella.org](http://www.LiveLikeBella.org)  
2199 Ponce De Leon Blvd. Ste. 303 Coral Gables, FL 33134 | (786) 505-3914 | [info@LiveLikeBella.org](mailto:info@LiveLikeBella.org)

**Mission Statement**

*The Live Like Bella® Childhood Cancer Foundation is committed to being a recognized leader in childhood cancer research and advocacy while providing financial and emotional support to families whose children are battling cancer.*



## ATTACHMENT – Management Response



5. If receipt/documentation is not received, the foundation will attempt to obtain documents which validate all expenditures.
6. In the case that documentation is unable to be obtained, the foundation will provide an official letter to validate the expenditures.

As previously mentioned, this corrective action plan has been put into play already.

With much gratitude,

A handwritten signature in black ink, appearing to read "Monica Diaz".

**Monica Diaz**  
Senior Director of Community Partnerships  
Live Like Bella® Childhood Cancer Foundation

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