



## **Specialty License Plate Mote Marine Laboratory, Inc. Protect Our Reefs Audit Report 202122-25**

April 29, 2022

### **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 Mote Marine Laboratory, Inc., (Organization) for the Protect Our Reefs 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 state single audit submitted by the Organization for the 2021 Fiscal Year ended September 30, 2021, was 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.

For every Protect Our Reefs specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute.

Section 320.08058(38)(b), F.S., specifies that annual use fees shall be distributed to the Organization which may use up to 15 percent for annual administrative costs, 10 percent for marketing and promotion and to fund Florida research, conservation, and education programs.

The Protect Our Reefs specialty license plate was established in 2003. There were 38,734 active Protect Our Reefs specialty license plates as of September 2021. The Organization reported receipts of \$1,071,371.82 in specialty license plate fees for the 2021 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 Protect Our Reefs specialty license plate.

## Purpose, Scope, and Methodology

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

The scope of this audit included specialty license plate revenues and expenditures reported on the Organization's state single audit for the 2020 Fiscal Year and specialty license plate revenue and expenditures reported in the Organization's financial records for the 2021 Fiscal Year.

The methodology for the audit of the Protect Our Reefs specialty license plate included:

- Reviewing Florida Statutes, Department policies, and Organization policies;
- Reconciling the Department's distribution of specialty license plate fees to revenues reported on the state single audit and ledgers filed by the Organization;
- Reconciling the expenditures reported on the state single audit to the Organization 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, state 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

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### 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

Maurice J. Cunniffe, Chairman, Board of Trustees, Mote Marine Laboratory, Inc.  
Deborah E. Schultz, CPA, Chief Financial Officer, Mote Marine Laboratory, 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:

  
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Mike Stacy, Inspector General