

Specialty License Plate Audit
Harbor Branch Oceanographic Institute
Foundation, Inc.
Protect Florida Whales
Audit Report 202223-02

June 28, 2023

Introduction and Background

The purpose of this audit was to determine compliance with applicable laws and policies related to the annual reporting by the Harbor Branch Oceanographic Institute Foundation, Inc., (Foundation) for the Protect Florida Whales 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 single audit submitted by the Foundation for the 2022 Fiscal Year ended June 30, 2022, 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 144 specialty license plates Florida offers. For every Protect Florida Whales 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(33)(b), F.S., specifies the Protect Florida Whales license plate annual use fee shall be used in the following manner:

- Ten percent of funds shall be distributed to the Wyland Foundation and used specifically to conduct educational programs in this state which promote conservation of Florida marine mammals;
- Up to fifteen percent may be used for administrative costs directly associated with the Harbor Branch Oceanographic Institution's Marine Mammal Research and Conservation program;

- Up to ten percent may be used for continuing promotion and marketing of the license plate; and
- The remainder of funds shall be used to support certain whale research, rehabilitation, and education programs.

The Protect Florida Whales specialty license plate was established in 2002. There were 17,040 active Protect Florida Whales specialty license plates as of June 2022. The Foundation reported receipts of \$411,893 in specialty license plate fees for the 2022 Fiscal Year.

Results of Audit

The Foundation materially complied with applicable laws and policies related to the annual reporting for the Protect Florida Whales specialty license plate.

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 Protect Florida Whales specialty license plate.

The scope of this audit included specialty license plate expenditures reported on the Foundation's single audit for the 2022 Fiscal Year, and specialty license plate revenue and expenditures reported in the Foundation's financial records for the 2022 Fiscal Year.

The methodology for the audit of the Protect Florida Whales 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'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 or single audits; and
- Comparing expenditures to statutory requirements for annual allocation limits, and reviewing reasonableness of balances.



Distribution, Statement of Accordance, and Project Team

Distribution

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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, Inspector General