

**Voluntary Contributions Audit
Juvenile Diabetes Research
Foundation International, Inc.
Juvenile Diabetes
Audit Report 202223-21**

January 25, 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 Juvenile Diabetes Research Foundation International, Inc. (Foundation) for the Juvenile Diabetes voluntary contributions. The Foundation 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 Foundation's fiscal year. The affidavit submitted by the Foundation for the 2021 Fiscal Year ended June 30, 2021, was used for this audit.

During the driver license application process, the general public can voluntarily contribute to certain organizations for philanthropic and other causes. Section 322.081, Florida Statutes (F.S.) authorizes the establishment of voluntary contributions on the driver license application. This statute also grants 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.

Section 322.08(8)(d), F.S., requires the driver license application form to include language permitting a voluntary contribution of \$1 to the Foundation, a non-profit organization formed to support juvenile diabetes research programs to find a cure for type one diabetes.

The Juvenile Diabetes driver license application voluntary contribution was established in 2000. The Foundation reported receipts of \$16,343.70 in voluntary contributions for the 2021 Fiscal Year.

Results of Audit

The Foundation materially complied with applicable laws and policies related to the annual reporting for the Juvenile Diabetes 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 Foundation for the Juvenile Diabetes voluntary contributions.

The scope of this audit included expenditures reported on the affidavit for the 2021 Fiscal Year and revenue and expenditures for voluntary contributions reported in the Foundation's records for the 2021 Fiscal Year.

The methodology for the audit included:

- Reviewing Florida Statutes, Department policies, and Foundation policies;
- Reconciling the Department's distribution of voluntary contribution fees to revenues reported on the affidavit filed by the Foundation;
- Reconciling the expenditures reported on the affidavit to the Organization'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

Dave Kerner, Executive Director
Jennifer Langston, Chief of Staff
Robert Kynoch, Director of Motorist Services
Stephanie Duhart, Chief Administrative Officer, Division of Motorist Services

Kimberly Zingale, CPA, Manager Financial Reporting and Compliance, Juvenile Diabetes Research Foundation International, Inc.
Maggie Morris, VP Finance and Accounting, Juvenile Diabetes Research Foundation International, Inc.
Kathy Cleeland, Executive Director, Southern Florida Chapter, Juvenile Diabetes Research Foundation International, 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, Inspector General