



Specialty License Plate Audit Children's Home Society of Florida, Inc. Stop Child Abuse Audit Report 202324-02

August 30, 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 Children's Home Society of Florida, Inc. (Organization) for the Stop Child Abuse 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 single audit submitted by the Organization 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 Stop Child Abuse 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(40)(b), F.S., specifies the Stop Child Abuse license plate annual use fee shall be used in the following manner:

- 50 percent of the proceeds shall be distributed to the Children's Home Society of Florida, which must distribute the funds proportionately to each of its divisions, to be used for child abuse prevention programs;
- 50 percent of the proceeds shall be distributed to the board of directors of the Florida Network of Children's Advocacy Centers, Inc., who shall develop funding criteria and an allocation methodology that ensures an equitable distribution of



those funds among network participant centers that meet the standards set forth in 39.3035 F.S.

The Stop Child Abuse specialty license plate was established in 2003. There were 5,636 active Stop Child Abuse specialty license plates as of June 2022. The Organization reported receipts of \$73,970 in specialty license plate fees for the 2022 Fiscal Year.

Results of Audit

The Organization materially complied with applicable laws and policies related to the annual reporting for the Stop Child Abuse specialty license plate.



Purpose, Scope, and Methodology

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 Stop Child Abuse specialty license plate.

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

The methodology for the audit of the Stop Child Abuse 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 affidavit filed by the Organization;
- Reconciling the expenditures reported on the affidavit to the Organization's 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 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

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

Vicki Weber, Audit Committee Chair, Children's Home Society of Florida, Inc.
Narria Robotham, Controller, Children's Home Society of Florida, Inc.
Anaid Villaveces, Billing Manager, Children's Home Society of Florida, 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