

## Specialty License Plate Audit And Voluntary Contributions

October 26, 2023

### Florida Network of Children's Advocacy Centers, Inc.

### Stop Child Abuse

Audit Report 202324-03

## Introduction and Background

The purpose of this audit was to determine compliance with applicable laws and policies related to the annual reporting by the Florida Network of Children's Advocacy Centers, Inc., (Organization) for the Stop Child Abuse specialty license plate and voluntary contributions. 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.

Sections 320.08062(3) and 320.023(7), Florida Statutes (F.S.), grant the Department authority to examine all records relating to the use of specialty license plate funds and voluntary contributions, respectively. The Office of Inspector General included the examination of specialty license plate and voluntary contribution recipient organizations in its annual work plan.

Section 320.08056, 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 320.08058(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 Section 39.3035, F.S.

During the motor vehicle registration and renewal processes, voluntary contributions of \$1 to be distributed to the Organization are permitted by Sections 320.02(16)(n), 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 \$74,045 in specialty license plate fees.

The Stop Child Abuse voluntary contribution for motor vehicles was established in 2010. The Organization reported receipts of \$40,988 in voluntary contribution fees for the 2022 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 Stop Child Abuse specialty license plate and voluntary contributions.



## 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 and voluntary contributions.

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

The methodology 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, Deputy Director, Motorist Services Program Planning & Administration

Luzed Cruz, Executive Director, Florida Network of Children's Advocacy Centers, Inc.  
Janine Kell, Board President, Florida Network of Children's Advocacy Centers, Inc.  
Melissa Bowermaster, Board Treasurer, Florida Network of Children's Advocacy Centers, 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