



## Specialty License Plate Audit Homeownership for All, Inc. Support Homeownership for All Audit Report 201516-29

June 6, 2016

### Executive Summary

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The purpose of this audit was to determine compliance with applicable laws and policies related to the annual affidavit prepared by Homeownership for All, Inc. (Homeownership) for the Support Homeownership for All specialty license plate. Homeownership is required to submit a Specialty License Plate Revenue, Expenditure, and Compliance Affidavit to the Department of Highway Safety and Motor Vehicles (Department) within nine months after the end of Homeownership's fiscal year. The affidavit and financial records submitted by Homeownership for the 2015 Fiscal Year ended December 31, 2015, was used for this audit.

For every Support Homeownership for All specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to Homeownership, a non-profit formed for the charitable purpose of promoting, providing, and supporting affordable homeownership in Florida.

During our audit, we determined Homeownership generally complied with applicable laws and policies related to the annual affidavit for the Support Homeownership for All specialty license plate.

### Background and Introduction

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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, F.S., grants the Department 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 Support Homeownership for All specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute, to Homeownership, a non-profit formed for the charitable purpose of promoting, providing, and supporting affordable homeownership in Florida. Section 320.08058(59), F.S., specifies that no more than 10 percent of the proceeds may be used to promote and market the plate,



and the remainder of the funds shall be used by Homeownership to fund programs that provide, promote, or otherwise support affordable housing in this state.

Homeownership reported receipts of \$108,417.84 in specialty license plate fees for the 2015 Fiscal Year. We used Homeownership's 2015 Fiscal Year affidavit and financial records for this audit.

## Results of Audit

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During our audit, we determined Homeownership generally complied with applicable laws and policies related to the annual affidavit for the Support Homeownership for All specialty license plate.

## **Purpose, Scope, and Methodology**

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The purpose of this audit was to determine Homeownership's compliance with applicable laws and policies related to the annual affidavit prepared by Homeownership for the Support Homeownership for All specialty license plate.

The scope of this audit included revenues and expenditures reported on Homeownership's affidavit for the 2015 Fiscal Year, and specialty license plate revenue and expenditures reported in Homeownership's financial records for the 2015 Fiscal Year.

The methodology included:

- Reviewing Florida Statutes related to specialty license plate fees;
- Reviewing Department policies related to specialty license plate fees;
- Reviewing Homeownership's policies related to the use of specialty license plate fees;
- Reconciling the Department distribution of annual use fees to revenues reported on the affidavit filed by Homeownership;
- Reconciling the expenditures reported on the affidavit to Homeownership's financial records;
- Reviewing the use of funds by Homeownership 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
- Reviewing reasonableness of balances.

## Distribution, Statement of Accordance, and Project Team

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### Distribution

Terry L. Rhodes, Executive Director  
Diana Vaughn, Deputy Executive Director  
Robert Kynoch, Director of Motorist Services  
Rick White, Deputy Director of Motorist Services  
Julie Larsen, Bureau Chief of Issuance Oversight

Lisa Gaskalla, Executive Director, Florida Agriculture in the Classroom, Inc.  
Tamara Wood, Chairwoman, Florida Agriculture in the Classroom, Inc.  
Joan Kyle, Treasurer, Florida Agriculture in the Classroom, 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:  
Cindy Fernald, Auditor  
Kyle Tolbert, Auditor

Under the supervision of:  
David Ulewicz, Audit Director

Approved by:



Julie M. Leftheris, Inspector General