

Specialty License Plate Audit Florida Sheriffs Association, Inc. Audit Report 202425-10

February 13, 2025

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 Sheriffs Association, Inc., (Association) for the Florida Sheriffs Association specialty license plate. The Association 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 Association's fiscal year. The single audit submitted by the Association for the 2023 Fiscal Year ended September 30, 2023, 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 Florida Sheriffs Association specialty license plate sold or renewed, a \$25 annual use fee is charged and distributed, as required by statute. Section 320.08058(76)(b), F.S., specifies that up to 10 percent of the annual use fee revenue may be used for administrative and marketing costs, and all remaining collected revenue must be used for continuing education for sheriff's office members.

The Florida Sheriffs Association specialty license plate was established in 2014. There were 11,929 active Florida Sheriffs Association specialty license plates as of September 2023. The Association reported receipts of \$334,360 in specialty license plate fees for the 2023 Fiscal Year.

Results of Audit

The Association materially complied with applicable laws and policies related to the annual reporting for the Florida Sheriffs Association specialty license plate.

Purpose, Scope, and Methodology

The purpose of this audit was to determine the Association's compliance with applicable laws and policies related to the annual reporting by the Association for the Florida Sheriffs Association specialty license plate.

The scope of this audit included specialty license plate expenditures reported on the Association's single audit for the 2023 Fiscal Year, and specialty license plate revenue and expenditures reported in the Association's financial records for the 2023 Fiscal Year.

The methodology for the audit of the Florida Sheriffs Association specialty license plate included:

- Reviewing Florida Statutes, Department policies, and Association policies;
- Reconciling the Department's distribution of specialty license plate fees to revenues reported on the financial records by the Association;
- Reconciling the expenditures reported on the single audit to the Association's financial records;
- Reviewing the use of funds by the Association 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

Trish Eldridge, Director of Accounting & Finance, Florida Sheriffs Association
Sarrah Carroll, Deputy Executive Director of Administration, Florida Sheriffs Association
Matt Dunagan, Deputy Executive Director of Operations, Florida Sheriffs Association

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