

Florida

Department of Highway Safety and Motor Vehicles

Division of Motorist Services

PROCEDURE RS-39	SUBJECT: ANNUAL AUDIT OR REPORT OF SPECIALTY LICENSE PLATE AND VOLUNTARY CONTRIBUTION ANNUAL USE FEES
DESCRIPTION AND USE: THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST TAX COLLECTOR EMPLOYEES, LICENSE PLATE AGENCY EMPLOYEES, AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES FOR REPORTING EXPENDITURES BY RECIPIENTS OF SPECIALTY LICENSE PLATE AND VOLUNTARY CONTRIBUTION ANNUAL USE FEES.	
<p>I. PROVISIONS OF LAW:</p> <p style="margin-left: 40px;">A. Section 320.08062, Florida Statutes, requires all organizational recipients of specialty license plate annual use fees to ensure that proceeds are used in accordance with s. 320.08056 and s. 320.08058, Florida Statutes. Any organizational recipients not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest that proceeds are used in accordance with s. 320.08056 and s. 320.08058, Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. This procedure pertains to all specialty license plate recipients listed in DMS Procedure RS-22.</p> <p style="margin-left: 40px;">Section 320.08062(2)(b), Florida Statutes, provides that in lieu of discontinuing revenue disbursement pursuant to this subsection, upon determining that a recipient has not complied or has failed to use the revenues in accordance with ss. 320.08056 and 320.08058, F.S., and with the approval of the Legislative Budget Commission, the department is authorized to redirect previously-collected and future revenues to an organization that is able to perform the same or similar purpose(s) as the original recipient.</p> <p style="margin-left: 40px;">B. Section 320.023 and 320.081, Florida Statutes, requires all organizational recipients of voluntary contributions to ensure that proceeds are used in accordance with law. Any organizational recipients not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest that proceeds were used in compliance with s. 320.023 and s. 320.081, Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. This procedure pertains to all organizational recipients listed in DMS Procedure RS-59.</p> <p>II. ANNUAL AUDIT REQUIREMENTS BY RECIPIENT:</p> <p>Each recipient of voluntary contributions or specialty license plates annual use fees must submit an annual audit or an attestation listing receipts and expenditures. This must be submitted within 9 months after completion of the organization's fiscal year.</p> <p style="margin-left: 40px;">A. Organizations subject to audit pursuant to s. 215.97, Florida Statutes, shall submit an audit prepared by an independent auditor in accordance with rules set forth by the Auditor General.</p>	
<i>Revision(s) to this procedure: Changed the time from 90 to 120 days the Department has to determine if recipients have complied and updated the conditions of non-compliance.</i>	
EFFECTIVE DATE 07/01/14	REVISION DATE 06/16/14

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- B. Organizations not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest, under penalties of perjury, that the proceeds were expended in compliance with s. 320.08056 and s. 320.08058, Florida Statutes, for specialty license plate funds (see Exhibit A) and s. 320.023 and/or s. 322.081, Florida Statutes, for voluntary contribution funds (see Exhibit B).

Submit to: Division of Motorist Services
Attn: Specialty License Plate Section
2900 Apalachee Pkwy, Room A334, MS 68
Tallahassee, Florida 32399-0620

Within **120** days after receiving an audit or report, the department will determine which recipients of revenues are in compliance with the law. If the department determines that an organization is not in compliance with the law, distribution of the revenues to the organization will be discontinued until it is determined that the organization is complying with those provisions.

III. NON-COMPLIANCE BY RECIPIENT:

- A. If the department or its designee determines that an organization has not complied or has failed to use the revenues in accordance with ss. 320.08056 and 320.08058, the department must discontinue the distribution of the revenues to the organization. The department shall notify the organization of its findings and direct the organization to make the changes necessary in order to comply with this chapter. If the officers of the organization sign an affidavit under penalties of perjury stating that they acknowledge the findings of the department and attest that they have taken corrective action and that the organization will submit to a follow up review by the department, the department may resume the distribution of revenues.**
- B. If an organization fails to comply with the department's recommendations and corrective actions, the revenue distributions shall be discontinued until completion of the next regular session of the Legislature. The department shall notify the President of the Senate and the Speaker of the House of Representatives by the first day of the next regular session of any organization whose revenues have been withheld as a result of this paragraph. If the Legislature does not provide direction to the organization and the department regarding the status of the undistributed revenues, the department shall deauthorize the plate and the undistributed revenues shall be immediately deposited into the Highway Safety Operating Trust Fund.**

IV. GENERAL INFORMATION:

- A. The department has the authority to examine all records pertaining to the use of funds.
- B. A "Specialty License Plate Revenue, Expenditure and Compliance Affidavit" is attached as Exhibit A. <http://www.flhsmv.gov/specialtytags/specialtyplateaffidavit.pdf>
- C. A "Voluntary Contribution Revenue, Expenditure and Compliance Affidavit" is attached as Exhibit B. http://www.flhsmv.gov/specialtytags/VOL_CONTRIB_AFF.pdf

Exhibit A continued

UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY F.S.s. 320.08056 AND 320.08058 OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY F.S.s. 320.08062 AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

(Signature of organization head) _____ (Date)

(Printed name) _____ (Title)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____,
(Month)

_____, BY _____
(Year) (Name of person making statement)

WHO

(Check one)

____ IS PERSONALLY KNOWN TO ME, OR

____ PRODUCED IDENTIFICATION _____
(Type of ID produced)

(Signature of notary public)

(Print, Type, or Stamp commissioned name of notary public)

Return Address:

Department of Highway Safety and Motor Vehicles
Specialty License Plate Unit
2900 Apalachee Parkway
Room A334 Mail Stop 68
Tallahassee, Florida 32399-0500

Phone # (850) 617-3870

Revised: March 2011

Exhibit B continued

UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY F.S.s. 320.08056 AND 320.08058 OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY F.S.s. 320.08062 AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

(Signature of organization head) (Date)

(Printed name) (Title)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS _____ DAY OF _____,
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Return-Address:

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Specialty License Plate Unit
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Room A334 Mail Stop 68
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