



AUDITOR GENERAL

WILLIAM O. MONROE, CPA



DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

CREATION OF NEW SPECIALTY LICENSE PLATES ACQUISITIONS OF COMMODITIES AND SERVICES

Operational Audit

SUMMARY

The audit of the Department of Highway Safety and Motor Vehicles (Department) focused primarily on the creation of new specialty license plates and acquisitions of commodities and services. The audit included the period July 2004 through June 2006. As summarized below, improvements in Department procedures are needed, and some statutory changes are suggested.

Finding No. 1: The Department did not in a timely manner complete its determination of whether organizations seeking authorization to create a new specialty license plate met the requirements in law.

Finding No. 2: Contrary to Department procedures, two specialty license plate survey organizations did not draw samples from all households in Florida. Contrary to law, those performing one of these surveys were not independent of the organization requesting the license plate.

Finding No. 3: Improvements could be made in the Department's review and evaluation of the results of specialty license plate sample surveys.

Finding No. 4: Improvements could be made in the Department's procurement procedures.

Finding No. 5: For the 2004-05 and 2005-06 fiscal years, a more proactive approach to investing the Highway Safety Operating Trust Fund moneys could have provided additional annual interest earnings in excess of \$567,000 and \$407,000, respectively.

Finding No. 6: Section 20.24, Florida Statutes, should be amended to eliminate the reference to the Bureau of Motor Vehicle Inspection.

FINDINGS AND RECOMMENDATIONS

Specialty License Plates

Section 320.08053, Florida Statutes, specifies several requirements that must be met by an organization seeking authorization to establish a new specialty license plate for which an annual use fee is to be charged. One of the requirements specifies the performance of a scientific sample survey (survey) of Florida motor vehicle owners to identify at least 30,000 motor vehicle owners who intend to purchase a proposed specialty license plate. The statute also requires that the methodology, results, and any Department evaluation of the survey be validated by the Auditor General prior to the Department's submission of the plate to the Legislature for approval.

To implement the requirements in law, the Department established written procedures¹ governing the creation of a new specialty license plate.

¹ Procedure RS-20, Creation of a New Specialty License Plate.

The process included the following steps:

- Requesting organizations are required to submit to the Department a letter of intent to create a specialty license plate describing the proposed plate in specific terms and identifying the organization selected to perform the survey.
- The identified survey organization must complete an evaluation form identifying the history of the survey organization, the length of time the organization has been conducting surveys, and whether the organization has conducted similar surveys for other organizations. Upon receipt of the evaluation form, the Department is required to provide the requesting organization with a determination of whether the selected survey organization performs similar surveys as a normal course of business.
- Following completion of the survey, organizations are required to submit a transmittal letter requesting the Department review the results of the survey. In addition, an application fee of \$60,000, marketing strategy information, and specialty license plate art design are required to be submitted to the Department. The Department is to review the information submitted, and the review is to include verification that the survey respondents were registered motor vehicle owners.
- Survey organizations are required to submit a letter of verification to the Department certifying that the survey meets the requirements in Section 320.08053(1)(b), Florida Statutes, and indicating that the company is in no way affiliated with the requesting organization and performs similar surveys as part of the normal course of business.
- The Department then submits the survey data to its Contractor, the University of West Florida, to determine whether based on the survey data, at least 30,000 registered motor vehicle owners in Florida intend to purchase the proposed specialty license plate.²

- The Department receives the results from its Contractor and is to submit a transmittal letter to the Auditor General requesting validation of the specialty license plate surveys.
- After all requirements of law have been met, the Department is to notify the Legislature.

For the 2006 Legislative session, four organizations submitted information to the Department seeking authorization to create the following specialty license plates (see Appendix A for illustrations of the plates):

- A State of Vision;
- Future Farmers of America;
- Homeownership For All; and
- Donate Organs – Pass It On.

On January 3, 2006, the Department provided information to the Legislature indicating that four organizations had submitted information required under Section 320.08053(1), Florida Statutes, and were seeking authorization to establish new specialty license plates. All proposed bills for the four specialty license plates passed both the House and Senate and were subsequently approved by the Governor.

For these plates, a chronology of the Department’s specialty license plate process is included on Appendix B. Also, Appendix C provides a summary of findings for each of the above specialty license plates.

Finding No. 1: Departmental Processing Time

Section 320.08053(1)(d), Florida Statutes, requires organizations that are seeking authorization to establish new specialty license plates to provide all required information to the Department at least 90 days before the convening of the next regular session of the Legislature. Our audit disclosed that for the four proposed specialty license plates noted above, the organizations did submit to the Department the required survey-related information at least 90 days prior to March 7, 2006, the first day of the 2006 Legislative Session. However, as shown by the chronology presented by Appendix B, more than 120 days elapsed between the date the Department received the survey data and April 12, 2006, the date

²In September 2005, the Department entered into a contract with the University of West Florida under which the University is to analyze the specialty license plate survey data and provide a report on an evaluation of the results.

the Department completed its evaluation of the surveys and requested of the Auditor General the validation of survey results for the four plates. Additional information (actual survey population, size, and methodology) needed by us to complete the validation process was not received from the Department until May 10, 2006, five days after the end of the 2006 Legislative Session.

The intent of the law was to have the Auditor General validate the methodology, results, and the Department’s survey evaluations as a condition precedent to the Department’s submission of the proposed specialty license plates for approval by the Legislature. The Department’s failure to timely complete its review and evaluation of the surveys precluded the completion of the Legislative review and validation process described by Section 320.08053(1)(b), Florida Statutes.

Recommendation: To help ensure that future validations are performed as a condition precedent to the Department’s submission of specialty license plates for approval by the Legislature, we recommend that the Department take steps to reduce its processing time. We suggest that the Department complete its processes and submit for Auditor General validation the methodology, results, and Departmental evaluations, no later than 45 days before the convening of the next regular session of the Legislature.

Finding No. 2: Survey Methodology Review

Although the Department’s procedures require a certification from each survey organization that in performing the survey, it has met the requirements in law, the Department does not have procedures in place to obtain and review the methodology used to conduct the survey. Our audit disclosed that, notwithstanding the certifications, there does appear to be a need for such review procedures.

As part of our audit, we requested that the Department obtain from the four survey organizations information relating to survey methodology. Based on information provided by the survey organizations and

our examination of the survey data, we noted the following:

- The Department’s written procedures for the creation of a new specialty license plate require the use of a sample to be drawn from all households in Florida.³ However, for two of the license plates, contrary to Department procedure, the sample was not drawn from all households in Florida:
 - For the Future Farmers of America specialty license plate, the survey organization indicated that it surveyed individuals who support Florida Future Farmers of America and agricultural education. In addition, the survey organization was unable to provide an estimate of the actual survey population size.
 - For the Homeownership For All specialty license plate, the survey organization indicated the actual survey population was a pre-selected group of residents of the State of Florida that was estimated at 150,000. Based on our examination of the survey data, many of the respondents appeared to be affiliated with the real estate profession.
- Section 320.08053(1)(b), Florida Statutes, requires that surveys be performed independently of the requesting organization. Contrary to law, for the Future Farmers of America specialty license plate, individuals utilized to perform the survey included members of the Florida Association of Agriculture Educators, the organization which requested the creation of the specialty license plate.

Absent the Department’s review of the survey organization’s methodology, errors in approach may escape timely detection and correction.

Recommendation: We recommend that the Department amend its procedures to require survey organizations to provide a description of the planned survey methodology and that the Department review the methodology prior to the organization's conduct of the survey. In reviewing survey results, the Department should verify that the approved methodology was followed.

Finding No. 3: Survey Evaluation

Upon receipt of the four surveys in December 2005, the Department performed certain verification procedures to ensure the accuracy and reliability of the data. For example, the Department developed a computer program for comparing the license plate or driver license numbers of the survey respondents to the Department's motor vehicle database. In addition, Department personnel performed manual reviews of the survey data after the electronic comparisons had been completed. Although Department personnel performed some verification of the survey data, the Department did not sort the survey data by respondent name, driver license, or license plate number to identify respondents who may have been listed multiple times.

For three specialty license plates, as shown by Table 1, our audit disclosed instances in which the number of survey respondents may have been overstated:

Specialty License Plate	No. of Respondents Matching the Motor Vehicle Database	Potential Overstatement	Overstatement Percentage
Homeownership For All	3,126	128	4.09
Donate Organs – Pass it On	2,573	148	5.75
Future Farmers of America	2,777	210	7.56

Source: Department survey data.

Some of the potential overstatements shown in Table 1 may have resulted from individuals owning more than one motor vehicle and be reflective of a respondent's intention to purchase more than one license plate. However, the Department's written procedures did not provide guidance to survey organizations on how to address a respondent's intention to purchase more than one license plate

While these potential overstatements did not appear to affect the outcome of these survey results, absent effective procedures to detect duplicative responses, the Department lacks a basis for timely identifying potentially significant errors that may be present in future survey results.

Recommendation: We recommend the Department enhance its survey review and evaluation procedures to ensure that respondents are not improperly included in surveys multiple times. We also recommend that the Department establish guidelines for survey organizations on how to address respondents who own multiple vehicles and intend to purchase multiple license plates.

³ Section 320.08053(1)(b), Florida Statutes, requires the sample to be drawn from Florida registered motor vehicle owners. However, because Section 119.0712(2) Florida Statutes, exempts from public disclosure personal information contained in motor vehicle records, the Department's motor vehicle records cannot be used by survey organizations to select samples. Alternatively, the Department's procedures require that the survey samples be drawn from all households in Florida. Necessary motor vehicle records information is gathered during the survey process upon the consent of the respondent.

Acquisitions of Commodities and Services

Finding No. 4: Procurement Procedures

Chapter 287, Florida Statutes, and related rules, establish uniform procedures for use by State agencies to provide assurance of effective and ethical procurement of commodities and contractual services. Open competition is a basic tenet of public procurement which reduces the appearance and opportunity for favoritism. To implement the above legal requirements, the Department established a Purchasing Policies and Procedures Manual (Manual).

As a part of our audit, we examined Department procurement procedures and procurement files related to 12 invitations to bid (\$3.7 million) and 4 invitations to negotiate (\$27.7 million) totaling \$31.4 million.⁴

Our review disclosed two areas in which Department procurement procedures could be improved.

- For contractual services contracts in excess of \$50,000, Florida law⁵ and the Department’s Manual require a legal review and approval before the contract is executed. The Department did not always complete a legal review process for contractual services contracts in excess of \$50,000, contrary to the above law and the Department’s Manual. For five of the six applicable procurements we reviewed, the contract and agreement review form established by the Department to document the required approvals of contracts was not completed, and for four of the procurement files, we did not find any evidence of legal review of the contracts.
- For procurements in excess of \$25,000 accomplished without competition, Florida law⁶ requires that individuals taking part in the vendor selection process attest in writing that they are independent, and have no conflict of interest in, the entities evaluated and selected. The vendor selection process consists of the development or selection of criteria for evaluation, the evaluation process, and the

⁴ Examples of the items acquired included an advanced emergency warning system for vehicles and Tax Collector replacement equipment.

⁵ Section 287.057(19), Florida Statutes.

⁶ Section 287.057(20), Florida Statutes.

award process. For these types of procurements, the Department’s Manual required written attestations of independence from individuals who participated in the evaluation and selection of vendors. However, the Department did not require such attestations for procurements made through competitive invitations to negotiate and requests for proposals. Although procurements accomplished with competition are not required by law to have the attestations of independence, the documentation of the independence and impartiality of individuals involved in evaluating and selecting such contractors would, as a good business practice, help to ensure, in fact and appearance, a fair and open procurement process.

Subsequent to our audit inquiry, Department management indicated that new procedures had been established to address the above-noted issues.

Recommendation: We recommend that the Department continue with the implementation of the new procedures and update the Department’s Manual, as appropriate. We also recommend that the Legislature consider amending Section 287.057(20), Florida Statutes, to require the execution of written affirmations of independence for procurements made by invitations to negotiate and requests for proposals.

OTHER MATTERS

Finding No. 5: Highway Safety Operating Trust Fund Investments

Florida law⁷ requires each State agency to authorize the Chief Financial Officer to invest State trust fund moneys as fully as is consistent with its cash requirements. Absent such authorization, interest earnings on trust fund moneys held by the Chief Financial Officer accrue to the State’s General Revenue Fund. For the 2004-05 and 2005-06 fiscal years, the Department earned over \$1.9 million by investing Highway Safety Operating Trust Fund moneys.

⁷ Section 17.61, Florida Statutes.

In audit report No. 2005-073, issued in November 2004, we noted that a more proactive approach to investing the Highway Safety Operating Trust Fund moneys with the Chief Financial Officer could have provided additional earnings for future Department use. We recommended that the Department establish a written cash management policy that requires a determination of a minimum cash balance necessary to meet immediate cash needs, as well as the timing of cash balance reviews and investment authorizations.

In response to our audit inquiry, the Department has indicated that between \$13 and \$15 million should be reserved in the Highway Safety Operating Trust Fund to meet Department obligations without liquidating the investment accounts. However, we noted that by reconsidering the amount retained to cover Department obligations, some additional investment earnings for the Highway Safety Operating Trust Fund may still be possible.

For the 2004-05 and 2005-06 fiscal years, daily (working day) disbursements, including payroll, averaged \$918,813 and \$1,054,513, respectively, while the daily cash balance averaged \$18,150,549 and \$13,559,315 million, respectively. Using an estimated minimum daily cash requirement of \$2 million, we calculated that the Highway Safety Operating Trust Fund could have provided additional annual interest earnings in excess of \$567,000 and \$407,000 for the 2004-05 and 2005-06 fiscal years, respectively (an additional 33 percent).

Recommendation: To maximize Highway Safety Operating Trust Fund interest earnings, we again recommend the Department enhance its efforts to invest moneys not needed for immediate obligations.

Finding No. 6: Organizational Structure

Section 20.24, Florida Statutes, created the Department of Highway Safety and Motor Vehicles and established the Division of Motor Vehicles (Division) and the Bureau of Motor Vehicle Inspection (Bureau) within the Division. According to

Department personnel, the Bureau was eliminated when motor vehicle inspections became no longer required. Our review disclosed that the laws relating to motor vehicle inspections were repealed by Chapter 81-212, Laws of Florida.

Recommendation: We recommend that the Legislature amend Section 20.24, Florida Statutes, to eliminate the reference to the Bureau of Motor Vehicle Inspection.

OBJECTIVES, SCOPE, AND METHODOLOGY

This operational audit focused on the creation of new specialty license plates and acquisitions of commodities and services. The objectives of the audit were to:

- Evaluate the effectiveness of established internal controls in achieving compliance with controlling laws, administrative rules, and other guidelines; the economic, efficient, and effective operation of State government; the validity and reliability of records and reports; and the safeguarding of assets.
- Determine whether the Department made a determination that each survey organization proposed for conducting the specialty license plate survey performs surveys as a normal course of business and is independent of the requesting organization.
- Perform tests of controls and analytical procedures of the specialty license plate surveys.
- Review the reasonableness of the Department’s evaluation of the specialty license plate surveys.
- Perform tests of commodities and services solicitations to determine whether the Department was in compliance with relevant provisions specified in Department written procedures and Chapter 287, Florida Statutes.
- Determine whether management has corrected, or was in process of correcting, a deficiency disclosed in audit report No. 2005-073, for those operating units, programs, activities, functions, and classes of transactions within the scope of audit.

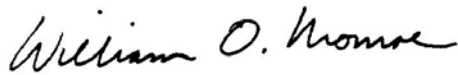
In conducting our audit, we interviewed Department personnel and specialty license plate survey respondents, examined transactions and records, and performed various other procedures as deemed necessary in the circumstances. Our audit included examination of various transactions (as well as events and conditions) occurring during the period July 2004 through June 2006.

AUDITEE RESPONSE

In a letter dated September 21, 2006, the Executive Director of the Department concurred with our findings and recommendations. The letter is included in its entirety at the end of this report as Appendix D.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

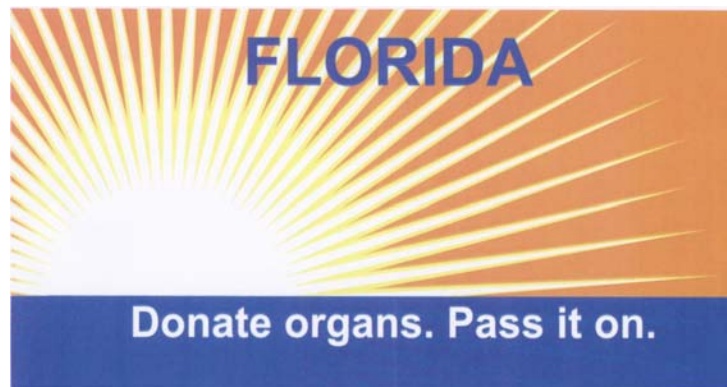


William O. Monroe, CPA
Auditor General

To promote accountability in government and improvement in government operations, the Auditor General makes operational audits of selected programs, activities, and functions of State agencies. This operational audit was made in accordance with applicable *Government Auditing Standards* issued by the Comptroller General of the United States. This audit was conducted by Marcella A. Strange, CPA, and supervised by David R. Vick, CPA. Please address inquiries regarding this report to David R. Vick, CPA, Audit Manager, via E-mail at davidvick@aud.state.fl.us or by telephone at (850) 487-9100. This report and audit reports prepared by the Auditor General can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone ((850) 487-9024); or by mail (G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450).

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APPENDIX A
SPECIALTY LICENSE PLATE ILLUSTRATIONS



**APPENDIX B
SPECIALTY LICENSE PLATE SURVEY PROCESS CHRONOLOGY**

Date	Activity
September 21, 2005	The Department entered into a contract with the University of West Florida (Contractor) to analyze the data collected by survey organizations and provide the Department with a report that indicates: (1) based on the data, at least 30,000 Florida motor vehicle owners intend to purchase the specialty license plate; or (2) based on the data, less than 30,000 Florida motor vehicle owners intend to purchase the specialty license plate.
October 12 - November 23, 2005	The Department received requests from four organizations desiring to create: (1) A State of Vision; (2) Future Farmers of America; (3) Homeownership For All; and (4) Donate Organs - Pass It On specialty license plates.
October 13 - November 28, 2005	The Department notified the survey organizations that they were approved for performing the survey for the requesting organizations.
December 6 - 7, 2005	The Department received the survey data from the four organizations.
January 3, 2006	The Department notified the Legislature that four organizations had submitted information required under Section 320.08053(1), Florida Statutes, and were seeking authorization to establish new specialty license plates.
January 26, 2006	The Director of the Division of Motor Vehicles requested the Information Systems Administration Division to create a computer program for comparing motor vehicle owners identified in the surveys to those shown in the Department's motor vehicle database.
March 24, 2006	After verification of the survey data for the four specialty license plates, the Department submitted the data to its Contractor for analysis.
April 4 and 10, 2006	The Department received the survey results from the Contractor indicating that a minimum of 30,000 vehicle registrants in Florida intended to purchase each of the four specialty license plates.
April 12, 2006	The Department provided the Auditor General with written notification of its determination that at least 30,000 vehicle registrants in Florida intended to purchase each of the four specialty license plates and provided the Legislature with a copy of the notification.
April 25, 2006	Auditor General staff requested that the Department obtain additional information (actual survey population, size, and methodology) from the four survey organizations to assist in the review of the surveys.
April 26 - May 10, 2006	Information requested by Auditor General staff was received from the Department.

**APPENDIX C
FINDINGS SUMMARY BY SPECIALTY LICENSE PLATE**

Finding Number	Issue	Specialty License Plate			
		A State of Vision	Future Farmers of America	Homeownership For All	Donate Organs - Pass it On
1.	The Department did not timely complete its determination of whether organizations desiring to create a specialty license plate had met the requirements in law.	X	X	X	X
2.	Some individuals utilized to perform the survey were members of the organization requesting the creation of the plate.		X		
2.	The survey organization did not select sample from all households in Florida.		X	X	
3.	Potential overstatements of the number of survey respondents were identified.		X	X	X

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APPENDIX D
MANAGEMENT RESPONSE



State of Florida
DEPARTMENT OF
HIGHWAY SAFETY AND MOTOR VEHICLES

FRED O. DICKINSON
Executive Director

JEB BUSH
Governor

CHARLIE CRIST
Attorney General

TOM GALLAGHER
Chief Financial Officer

CHARLES H. BRONSON
Commissioner of Agriculture

September 21, 2006

Mr. William O. Monroe, CPA
Auditor General
State of Florida
111 West Madison Street
Tallahassee, Florida 32302-1735

Dear Mr. Monroe:

Enclosed is a copy of this agency's response to the preliminary and tentative audit findings regarding your operational audit of:

Department of Highway Safety and Motor Vehicles
Creation of New Specialty Licenses Plates
Acquisitions of Commodities and Services
For the period July 2004 through June 2006

The professionalism exhibited by your staff during this audit was evident and appreciated. If you should need additional information, please contact Mr. Laurence W. Noda, Inspector General, at 617-3104.

Sincerely,

Fred O. Dickinson
Executive Director

FOD/gc
Enclosure

APPENDIX D (CONTINUED)
MANAGEMENT RESPONSE

Department of Highway Safety and Motor Vehicles
Creation of New Specialty License Plates
Acquisitions of Commodities and Services
For the period July 2004 through June 2006

Finding No. 1: The Department did not in a timely manner complete its determination of whether organizations seeking authorization to create a new specialty license plate met the requirements in law.

Recommendation:

To help ensure that future validations are performed as a condition precedent to the Department's submission of specialty license plates for approval by the Legislature, we recommend that the Department take steps to reduce its processing time. We suggest that the Department complete its processes and submit for Auditor General validation the methodology, results, and Departmental evaluations, no later than 45 days before the convening of the next regular session of the Legislature.

Department Response:

Legislation in 2006 necessitated the design and implementation of new specialty license plate application and approval processes. As a result, Department procedures were changed and public-sector survey companies and sponsoring organizations were educated regarding the new requirements. The Department also developed specialized software routines to analyze survey data and a consultant was selected to evaluate sample results and draw appropriate conclusions.

From the lessons learned from the first cycle, we believe that our processes can be completed in sufficient time for the Auditor General to conduct its validation procedures.

Finding No. 2: Contrary to Department procedures, two specialty license plate survey organizations did not draw samples from all households in Florida. Contrary to law, those performing one of these surveys were not independent of the organization requesting the license plate.

Recommendation:

We recommend that the Department amend its procedures to require survey organizations to provide a description of the planned survey methodology and that the Department review the methodology prior to the organization's conduct of the survey. In reviewing survey results, the Department should verify that the approved methodology was followed.

Department Response:

The Department concurs, and has already amended its specialty plate procedures and the related application specifying required descriptive elements of the survey methodology utilized. We currently make the required determinations whether respondents are registered motor vehicle owners. The survey companies are also required to certify compliance with statutes and Department procedures.

These enhanced procedures should provide additional assurance that surveys are performed properly. Accordingly, we believe that such procedures, coupled with survey company certifications and the Auditor General's validation process, will provide reasonable assurance that proposed plates will meet the specifications established by law.

**APPENDIX D (CONTINUED)
MANAGEMENT RESPONSE**

Department of Highway Safety and Motor Vehicles
 Creation of New Specialty License Plates
 Acquisitions of Commodities and Services
 For the period July 2004 through June 2006

Finding No. 3: Improvements could be made in the Department’s review and evaluation of the results of specialty license plate sample surveys.

Recommendation:

We recommend the Department enhance its survey review and evaluation procedures to ensure that respondents are not improperly included in surveys multiple times. We also recommend that the Department establish guidelines for survey organizations on how to address respondents who own multiple vehicles and intend to purchase multiple license plates.

Department Response:

The Department has amended its procedures and application to communicate that a vehicle registrant’s survey response will be used only once regardless of the number of vehicles owned. Additionally, software and procedures used in the ownership verification process will exclude any multiple registrant responses received.

Finding No. 4: Improvements could be made in the Department’s procurement procedures.

Recommendation:

We recommend that the Department continue with the implementation of the new procedures and update the Department’s Manual, as appropriate. We also recommend that the Legislature consider amending Section 287.057(20), Florida Statutes, to require the execution of written affirmations of independence for procurements made by invitations to negotiate and request for proposals.

Department Response:

For a small percentage of contracts requiring review by the Office of the General Counsel, the Department’s implementation of the *MyFloridaMarketPlace* procurement system did not properly provide for the required approvals. We have now corrected this oversight by creating an approval procedure for the purchasing staff and the Office of the General Counsel.

Although an attestation of independence/conflict of interest is not required for competitive invitations to negotiate and requests for proposals, the Department has implemented a new procedure to document attestations from all members serving on or advising an evaluation committee.

Finding No. 5: For the 2004-05 and 2005-06 fiscal years, a more proactive approach to investing the Highway Safety Operating Trust Fund moneys could have provided additional annual interest earnings in excess of \$567,000 and \$407,000, respectively.

Recommendation:

To maximize Highway Safety Operating Trust Fund interest earnings, we again recommend the Department enhance its efforts to invest moneys not needed for immediate obligations.

**APPENDIX D (CONTINUED)
MANAGEMENT RESPONSE**

Department of Highway Safety and Motor Vehicles
Creation of New Specialty License Plates
Acquisitions of Commodities and Services
For the period July 2004 through June 2006

Department Response:

We concur that the investment strategy recommended by the Auditor General's staff will generate additional interest income to the Highway Safety Operating Trust Fund. The Department's current investment strategy provides for the moderate investment of funds while ensuring the availability of cash resources to meet ongoing obligations without having to perform daily analysis of receipts and disbursements. However, we will continue efforts to enhance our procedures to maximize investment earnings.

Finding No. 6: Section 20.24, Florida Statutes, should be amended to eliminate the reference to the Bureau of Motor Vehicle Inspection.

Recommendation:

We recommend that the Legislature amend Section 20.24, Florida Statutes, to eliminate the reference to the Bureau of Motor Vehicle Inspection.

Department Response:

We concur with the recommendation. The outdated statutory reference will also be addressed in the Department's report to the Sunset Advisory Committee submitted in accordance with Chapter 2006-146, Laws of Florida, by January 1, 2007.