



GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

**Internal Controls Over the Usage of
Driver and Vehicle Information Database**

Parks and Recreation Department

Report No. 2022-04

May 13, 2022

Issued To:

The Honorable Board of County Commissioners
Mounir Bouyounes, County Administrator

Sachiko Horikawa, CPA, CIA, CISA, CRMA
Internal Audit Director

Sachiko Horikawa

Engagement Team:

Sachiko Horikawa, CPA, CIA, CISA, CRMA, Internal Audit Director
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ABBREVIATIONS

Department of Florida Highway Safety Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Memorandum of Understanding	MOU
Parks and Recreation Department	Parks Department
Point of Contact	POC

EXECUTIVE SUMMARY

We have completed a review of internal controls over the usage of Driver and Vehicle Information Database (DAVID) at the Parks and Recreation Department (Parks Department) pursuant to our annual audit plan for the calendar year 2022 and as required by the Department of Florida Highway Safety and Motor Vehicles (FLHSMV).

Overall, we found that the internal controls over the usage of DAVID at the Parks Department were adequate and that those controls functioned as designed.

We summarized the opportunities for improvement in Table 1. Both recommendations have been implemented prior to issuing this report.

We would like to thank the employees and management of the Parks Department for their cooperation during the audit.

Table 1 Overview of Opportunities for Improvement			
	Summary	Recommendation	Management Response (Implementation Status)
1	Those with the signature authority for the County must sign the Memorandum of Understanding (MOU)	MOU should be signed by the County Administrator, an authorized official to sign contracts on behalf of the County	We agree (Implemented)
2	Shared access to an electronic folder for DAVID needs to be restricted to the authorized users only	Restrict a shared folder which may contain confidential personal information in a way that unauthorized persons cannot review or retrieve the information	We agree (Implemented)

BACKGROUND

The MOU, HSMV-0781-16, between the FLHSMV and the Parks Department was executed on April 13, 2016, which granted the Park Rangers access to DAVID to obtain confidential personal data for the purpose of enforcing the County Code of Ordinances at various County parks.

To maintain the DAVID access privilege, the authorized DAVID users must use DAVID only for the official purpose and maintain adequate internal controls to safeguard the personal data obtained and to prevent, deter, and detect any misuse. Additionally, the MOU requires an internal control attestation to be completed by the third and sixth anniversary of the MOU or within 180 days from receipt of an attestation review request from the FLHSMV. This audit was performed for the sixth MOU anniversary.

The MOU is effective until July 12, 2022.

OBJECTIVE, SCOPE, AND APPROACH

The audit objective was to determine whether Parks Department has adequate controls over usage of DAVID to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The audit Scope was June 1, 2019, through March 21, 2022.

Our approach included review of records and interviews with the Point of Contact (POC). Additionally, we utilized that DAVID Audit Guide published by FLHSMV to complete the review.

OPPORTUNITIES FOR IMPROVEMENT

Observation 1 – Those with the signature authority for the County must sign the MOU

The MOU, HSMV-0781-16, was executed on April 13, 2016, by the Parks Department Director. The signor for the County must be an authorized official to enter into contracts on behalf of the agency. The Parks Department Director does not have such signature authority.

We recommend the MOU be signed by the County Administrator, an authorized official to sign contracts on behalf of the County.

The MOU, HSMV-0781-16, could have been considered null and void; however, when the MOU was amended to extend to July 12, 2022, the County Administrator signed the amendment. Furthermore, the MOU is in the process of renewal. The County Administrator signed the document on January 6, 2022, and is waiting to be executed. This observation has been rectified.

Management Response: We agree.

INTERNAL CONTROLS OVER THE USAGE OF DAVID – PARKS AND RECREATION DEPARTMENT

Observation 2 - Shared access to an electronic folder for DAVID needs to be restricted to the authorized users only

MOU stipulates that “[t]he parties shall access, disseminate, use and maintain all information received... in a manner that ensures its confidentiality.” We reviewed the security access to a shared folder which may contain confidential personal information accessed through DAVID. The shared folder’s access rights did not have proper access restrictions.

During the previous audit in 2019, The POC had established necessary access restriction but was not aware that the restriction had been removed at some point.

If not rectified, unauthorized persons may access confidential personal information obtained from DAVID.

We recommend that the Parks Department restrict a shared folder which may contain confidential personal information in a way that unauthorized persons cannot review or retrieve the information.

Management Response: We agree.

Update: The POC immediately had the Information Technology Department implement appropriate restrictions. The recommendation has been implemented.

EXHIBIT



Terry L. Rhodes
Executive Director

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ATTESTATION STATEMENT

Contract Number HSMV-0781-16

In accordance with Section VI, Part B, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and Marion County Parks and Recreation Department (Requesting Party), this MOU is contingent upon the Requesting Party having appropriate internal controls in place to ensure that data provided/received pursuant to this MOU is protected from unauthorized access, distribution, use, modification, or disclosure. The Requesting Party must submit an Attestation Statement from their Agency's Internal Auditor, Inspector General, Risk Management IT Security Professional, or a currently licensed Certified Public Accountant, on or before the third and sixth anniversary of the agreement or within 180 days from receipt of an Attestation review request from the Providing Agency. The Attestation Statement shall indicate that the internal controls over personal data have been evaluated and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The Attestation Statement shall also certify that any and all deficiencies/issues found during the review have been corrected and measures enacted to prevent recurrence. The Providing Agency may extend the time for submission of the Attestation Statement upon written request by the Requesting Party for good cause shown by the Requesting Party.

Marion County Parks and Recreation Department (Requesting Agency) hereby attests that the Requesting Party's controls were evaluated as required in Section VI, Part B of the MOU and the controls are adequate to protect personal data from unauthorized access, distribution, use, modification or disclosure, and is in full compliance with requirements of the contractual agreement. Furthermore, any and all deficiencies/issues found during the review were corrected and measures enacted to prevent recurrence.

The above evaluation was conducted by Requesting Party's Internal Auditor; Inspector General; Risk Management IT Security Professional; Currently licensed Certified Public Accountant, identified below as the Auditor.


Mounir Bouyounes (May 13, 2022 13:14 EDT)
Signature of Authorized Official or
Delegated Official with letter of Authority

Mounir Bouyounes
Printed Name

County Administrator
Title

5/13/2022
Date

Sachiko Horikawa Digitally signed by Sachiko Horikawa
Date: 2022.05.13 12:08:03 -0400

Signature of Auditor

Sachiko Horikawa
Printed Name

Internal Audit Director
Title

5/13/2022
Date

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