



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

Internal Controls Over the Usage of Driver and Vehicle Information Database

Clerk of Court and Comptroller

Report No. 2023-01

January 27, 2023

Issued To:

**Gregory C. Harrell, Clerk of Court and Comptroller
The Honorable Board of County Commissioners
Mounir Bouyounes, County Administrator**

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

Engagement Team:

Sachiko Horikawa, CPA, CIA, CISA, CRMA, Internal Audit Director
Lucy Alonso, Staff Auditor

ABBREVIATIONS

Terminology	Abbreviation
Clerk of Court and Comptroller	Clerk's Office
Department of Florida Highway Safety Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Memorandum of Understanding	MOU
Point of Contact	POC
Policies and Procedures	P&P
Quarterly Quality Control Review	QQCR
Standard Operating Procedures	SOP

EXECUTIVE SUMMARY

Pursuant to the Memorandum of Understanding (MOU), HSMV-0210-20, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and the Clerk of Court and Comptroller (Clerk’s Office), we completed a review of internal controls over the usage of Driver and Vehicle Information Database (DAVID) for the Clerk’s Office.

Overall, the controls were adequate and functioned as designed. There were opportunities for improvement (summarized in Overview of Opportunities for Improvement), all of which were implemented or in process of implementation before completion of the audit.

The required Internal Control Attestation form is attached at the end of this report as Exhibit A.

Areas Reviewed	Results
Timeliness of annual DAVID training	Observation 1
Timeliness of user status update	Observation 2
User's accessibility to the Policies and Procedures, directives, Standard Operating Procedures involving DAVID	Observation 3
Timeliness of Quarterly Quality Control Reviews (QQCR)	Observation 4
Adequacy of QQCR	No Exception
User transactions	No Exception
User's understanding of the Policies and Procedures, directives, Standard Operating Procedures involving DAVID	No Exception
Physical and electronic safeguarding of the information obtained from DAVID	No Exception

Overview of Opportunities for Improvement			
#	Summary	Recommendation	Management Response
1	Not all DAVID users were current with the required annual training.	<ul style="list-style-type: none"> • Include an annual training requirement in the DAVID Standard Operating Procedures (SOP) for the Clerk's Office. • Have the users create a mechanism to remind themselves of annual trainings. • Evaluate the business purpose of the users who do not need to access DAVID over a year. 	Agreed (Partially Implemented)
2	Not deactivating a user timely is a violation of the MOU and increases a risk of unauthorized access and misuse.	<ul style="list-style-type: none"> • Immediate deactivation of the user. 	Agreed (Implemented)
3	Placing Policies and Procedures (P&P), directives, and SOPs in an easily accessible location by all the users provides an opportunity to refresh their understandings of the requirements and the authorized use of DAVID.	<ul style="list-style-type: none"> • Save all the rules and directives related to DAVID (SOP, email directives, P & P, etc.) in a location where the users can easily access. 	Agreed (Implemented)
4	All the required QQCR Reports by the Primary and Secondary Point of Contacts (POC) were completed, but not all of them were completed timely. In case of misuse by the users, timely completions of QQCR are important to detect any misuse in a timely manner.	<ul style="list-style-type: none"> • Create a mechanism to complete QQCR in a timely manner. 	Agreed (Implemented)

We would like to thank the employees and management of the Clerk's Office for their cooperation during the audit.

BACKGROUND

The MOU, HSMV-0210-20, between the FLHSMV and the Clerk's Office was executed on February 7, 2020, which granted the Clerk's Office access to DAVID to obtain confidential personal data for court cases that require vehicle impoundment, mostly DUI cases, and driver's license and vehicle registration information required by the judges for sentencing.

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 third MOU anniversary date of February 7, 2023.

The MOU is effective until February 6, 2026.

SCOPE, OBJECTIVES, AND APPROACH

Our objective was to ensure that the Clerk's Office has appropriate internal controls in place so that the data, provided and received through the use of DAVID, is protected from unauthorized access, distribution, use, modification, or disclosure.

The scope of the audit was from February 7, 2020, to December 31, 2022.

Our approach included a sample review of user transactions and history, interviews with the DAVID users, walkthroughs of the QQCR process, and observations of the work areas.

OPPORTUNITIES FOR IMPROVEMENT

Observation 1 - Not all DAVID users were current with the required annual training.

DAVID requires all users to complete annual trainings to maintain annual acknowledgements of confidentiality and criminal sanctions in current status.

Two (2) of the eight (8) DAVID users have not taken the required annual DAVID trainings and therefore were not current on acknowledgements of confidentiality and criminal sanctions. One (1) DAVID user missed the required annual trainings in 2021 and 2022 and the other user 2017 through 2022.

These DAVID users had not logged into DAVID and had no mechanisms to remind them of the requirement.

Without annual training, a user may forget the DAVID requirements and a risk of not handling the information obtained from DAVID increases. A breach of the terms of the MOU may lead to a termination of the access for the Clerk's Office.

We recommend:

- Include an annual training requirement in the DAVID SOP for the Clerk's Office.
- Have the users create a mechanism to remind themselves of annual trainings.
- Evaluate the business purpose of the users who do not need to access DAVID over a year.

Management Response: Agreed

Implementation Status: Partially implemented

Target Implementation Date: February 10, 2023

- Evaluation of the business purpose of the users has been completed. One (1) user will maintain access and one (1) user's access has been removed.
- We will send a directive to the users to create a reminder for annual trainings.
- Revision to the DAVID SOP is being drafted.

OPPORTUNITIES FOR IMPROVEMENT

Observation 2 – Not deactivating a user timely is a violation of the MOU and increases a risk of unauthorized access and misuse.

The MOU requires an update to user access and permissions upon reassignment of users within five (5) business workdays. Further, FLHSMV Vendor IT Security Policy requires that the user's access be removed when that access is no longer required. This is an IT principle known as "least privilege."

A DAVID user who has not used DAVID since May 16, 2016, was recently transferred in December 2022 to a different department that does not need access to DAVID. The user maintained the active user status over five (5) business workdays because the POC believed that it was important to maintain the employee's DAVID access as back-up.

A breach of the terms of the MOU may lead to a termination of the access for the Clerk's Office and increases a risk of unauthorized access and misuse.

We recommend:

- Immediate deactivation of the user.

Management Response: Agreed

Implementation Status: Implemented

OPPORTUNITIES FOR IMPROVEMENT

Observation 3 - Placing P&Ps, directives, and SOPs in an easily accessible location by all the users provides an opportunity to refresh their understandings of the requirements and the authorized use of DAVID.

One of the internal control components is to effectively communicate necessary information. Effective communication includes making the information readily available for the targeted audience.

Various rules and directives related to DAVID (SOP, email directives, Policies & Procedures, etc.) were not easily accessible to most users. We note that five (5) out of five (5) users who were interviewed were knowledgeable of the confidential nature and that four (4) users out of the five (5) were knowledgeable of possible criminal sanctions when misuse was detected.

A shared folder that contained the DAVID P & P existed, but its location became obsolete and was not accessible by all the current DAVID users.

Without having an opportunity to refresh their understanding, the users may lack the current knowledge, which increases a risk of not following the DAVID requirements whether intentionally or unintentionally.

We recommend:

- Save all the rules and directives related to DAVID (SOP, email directives, Policies & Procedures, etc.) in a location where the users can easily access.

Management Response: Agreed

Implementation Status: Implemented

OPPORTUNITIES FOR IMPROVEMENT

Observation 4 - All the required QQCR Reports by the Primary and Secondary POCs were completed, but not all of them were completed timely. In case of misuse by the users, timely completions of QQCR are important to detect any misuse in a timely manner.

Per the MOU, the QQCR Report is to be completed each quarter by the POC to monitor compliance with this agreement.

The Primary POC, who is required to perform QQCR of the secondary POC, completed all the required QQCRs but was not timely 83% of the time, or 10 out of 12 quarters.

The secondary POC completed all the required QQCRs and had 92% timely completion rate, missing the due date by 10 days in one (1) quarter.

The primary POC has quarterly reminders on the calendar, but due to other obligations and tasks, the primary POC found it hard to complete it timely.

If not monitored by the Primary POC, the secondary POC can add unauthorized users and misuse DAVID without being detected.

We recommend:

- Create a mechanism to complete QQCR in a timely manner.

Management Response: Agreed

Implementation Status: Implemented

EXHIBIT A



Terry L. Rhodes
Executive Director

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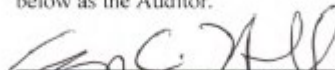
ATTESTATION STATEMENT

Contract Number HSMV-0210-20

In accordance with Section VI., Part B, of the Memorandum of Understanding between **Department of Highway Safety and Motor Vehicles** and Marion County Clerk of Court (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 Clerk of Court (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.


Signature of Authorized Official or Delegated Official with letter of Authority

Gegory Q. Harrell
Printed Name

Clerk of Court and Comptroller
Title

01/27/2023
Date


Signature of Auditor

Sachiko Horikawa
Printed Name

Internal Audit Director
Title

01/27/2023
Date

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The Honorable Kathy Bryant	District 2 Commissioner
The Honorable Jeff Gold	District 3 Commissioner
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The Honorable Michelle Stone	District 5 Commissioner
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