



GREGORY C. HARRELL

CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

Internal Controls Over the Usage of Driver and Vehicle Information Database

Report No. 2025-02

June 24, 2025

Issued To:

The Honorable Board of County Commissioners
Mounir Bouyounes, County Administrator

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

Engagement Team:

Lucy Alonso, Staff Auditor
Nayla Gonzalez, Staff Auditor
Mynor Reyes, Staff Auditor

REPORT ABBREVIATIONS AND TERMS

Terminology	Abbreviation
Department of Florida Highway Safety and Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Management of the Parks & Recreation Department	Management
Memorandum of Understanding	MOU
Point of Contact	POC
Quarterly Quality Control Review	QQCR

EXECUTIVE SUMMARY

Pursuant to Memorandum of Understanding (MOU), HSMV-1143-22, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and the Marion County Parks and Recreation Department executed on June 9, 2022, we completed a review of internal controls over the usage of the Driver and Vehicle Information Database (DAVID) for the Parks and Recreation Department.

Overall, the controls were adequate and functioned as designed. There were opportunities for improvement (summarized in the Overview of Opportunities for Improvement Table), which we have discussed with the management of the Parks and Recreation Department (Management).

We have noted a lack of access to DAVID by the authorized users, except for administrative purposes (e.g. annual training, quarterly audits) and asked Management to evaluate the necessity of continuing to use DAVID. After careful consideration, Management decided not to renew the MOU thereby terminating their access to DAVID. Their written notification of this decision is attached at the end of the report as Exhibit A along with Management's notification to FLHSMV, Exhibit B, and the required Internal Control Attestation form, Exhibit C.

Areas Reviewed	Results
Authorization process of granting DAVID access to a new user	No exception
Assigning the usage of DAVID without the consent and approval of FLHSMV	No exception
User transactions	No exception
Electronic safeguarding of the information obtained from DAVID	No exception
Physical safeguarding of the information obtained from DAVID	No exception
Timeliness of DAVID user status update	Observation 1
Adequacy of Quarterly Quality Control Review (QQCR)	No exception
Timely completion of QQCRs and monitoring the activity of the Primary Point of Contact (POC)	Observation 2
MOU's required listing of persons authorized to access DAVID	Observation 3
Timeliness of annual DAVID training	Observation 4
Authorized personnel's understanding of the confidentiality and criminal sanctions associated with DAVID use	Observation 5 Observation 6

Internal Controls Over the Usage of DAVID – Parks and Recreation 2025

Overview of Opportunities for Improvement		
Observation #	Summary	Management Response and Implementation Status
1	A risk exists of unauthorized access due to untimely inactivation of terminated employees.	See Exhibit A
2	Non-compliance with the MOU's QQCR's requirements poses the risk of inappropriate usage not being detected in a timely manner.	See Exhibit A
3	An incomplete MOU required listing may lead to unawareness of all personnel with access to DAVID information, which in turn leads to potential risks such as unauthorized access and data breach.	See Exhibit A
4	DAVID users not completing the required annual training exposes the department to the risk of misuse.	See Exhibit A
5	Lack of documented employee acknowledgment for the confidentiality and criminal sanctions if DAVID's sensitive data were handled inappropriately increases the risk of non-compliance and misuse.	See Exhibit A
6	Lack of a DAVID user's awareness to relevant policies and procedures, standard operating procedures, and directives creates a potential risk of unintentional misuse of sensitive information, non-compliance, and reduced accountability.	See Exhibit A

It is important to emphasize that this audit does not guarantee that all areas for improvement were noted. Our audit focus was on the adequacy of the internal controls. Noncompliance or irregularities, not included in this report, could exist because this audit did not include a review of all records and actions of the Department.

We would like to thank the employees and Management for their cooperation during the audit.

BACKGROUND

The MOU, HSMV-1143-22, between the FLHSMV and the Marion County Parks and Recreation Department was executed on June 9, 2022. This MOU granted Parks and Recreation access to DAVID to obtain confidential personal data such as driver's license and vehicle registration information for Park Rangers to investigate possible park violations and issue citations for non-compliance.

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 June 9, 2025. Internal Audit requested an extension from FLHSMV, and it was granted through July 8, 2025.

OBJECTIVE, SCOPE, AND APPROACH

We had the following objectives to ensure that Parks and Recreation had 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:

- Were the MOU requirements maintained timely?
- Is the existing policy adequate?
- Was there inappropriate usage of DAVID between June 9, 2022 – February 15, 2025?

The scope of the audit was from June 9, 2022 to February 15, 2025. Our approach included a review of the existing policies and procedures, 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 – A risk exists of unauthorized access due to untimely inactivation of terminated employees.

The MOU requires that Parks and Recreation immediately inactivate user access/permissions following termination or the determination of negligent, improper, or unauthorized use or dissemination of information and to update user access/permissions upon reassignment of users within five (5) business workdays.

We found that Parks and Recreation did not timely inactivate two (2) employees from DAVID after their termination from the Department:

1. One employee's employment ended in May 2017; however, she remained active in the DAVID database until we brought it to Management's attention in March 2025.
2. The second employee's tenure ended in December 2022 but was inactivated from DAVID in May 2023.

The primary POC explained that it was due to an oversight that both employees were not timely inactivated.

Not inactivating the DAVID users in the required MOU time frame increases the risk of unauthorized access, distribution, use, modification, or disclosure of the DAVID information.

We recommend that Management create a process to inactivate a DAVID user immediately upon that employee's termination, promotion, or transfer.

(Update: The Primary POC promptly inactivated the first user.)

OPPORTUNITIES FOR IMPROVEMENT

Observation 2 – Non-compliance with the MOU's QQCR's requirements poses the risk of inappropriate usage not being detected in a timely manner.

The MOU contains the following two (2) requirements among others:

- I. **QQCR Report:** complete the QQCR Report within 10 days after the end of each quarter to monitor compliance with this agreement.

Within the audit period, there were a total of 10 quarters. We found that completion of all 10 QQCRs (or 100%) were untimely, ranging from 19 to 841 days late, or over two (2) years. Of the 10 quarters, the primary POC had completed the 2023 quarterly audits, but the 2022 and 2024 were outstanding while the secondary POC did not perform any quarterly audits on the primary POC during the audit period until we brought it to the secondary POC's attention.

Management provided the following explanations to address the observations:

1. For 2022 and 2023, the primary POC explained it was due to an oversight that she did not complete these audits timely.
2. For 2024, the primary POC forgot to extend her calendar reminder.
3. The secondary POC stated that it was due to an oversight that she did not perform the quarterly audits on the primary POC.

If not timely completed, any misuse can go undetected. Additionally, a violation of the MOU can lead to revocation of the access for the Parks and Recreation Department if not corrected.

(Update: The primary and secondary POCs rectified this situation by completing the outstanding QQCRs.)

- II. **Quarterly Listing:** generate a listing of any new or inactivated users since the last QQCR.

We found that the primary POC did not generate the quarterly listing of the users.

The primary POC was unaware of the requirement to generate a listing of new and inactivated users each quarter.

If not maintained and monitored, unauthorized users may go undetected thereby risking a potential data breach and non-compliance.

We recommend that Management comply with the MOU's QQCR's requirements related to timely completion of quarterly audits and generating a listing of any new or inactivated users since the last QQCR.

OPPORTUNITIES FOR IMPROVEMENT

Observation 3 – An incomplete MOU required listing may lead to unawareness of all personnel with access to DAVID information, which in turn leads to potential risks such as unauthorized access and data breach.

The MOU requires that Parks and Recreation maintain a list of all persons authorized to access DAVID information which includes both DAVID users and non-users.

We found that the primary POC did not include one IT Department technical support employee's name who has access to DAVID's information in a list of all persons authorized to access DAVID information.

The IT employee has access to DAVID information by way of a digitally shared folder.

The primary POC was unaware that she needed to include the IT employee's name in the listing.

Maintaining an incomplete MOU required listing leads to a limited insight as to who has access to confidential information thereby increasing the likelihood of compromised data.

We recommend that Management periodically review and update a listing of all persons authorized to access DAVID information.

(Update: Management immediately rectified this issue by promptly adding the missing employee's name and providing us with an updated listing.)

OPPORTUNITIES FOR IMPROVEMENT

Observation 4 – DAVID users not completing the required annual training exposes the department to the risk of misuse.

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

We found that five (5) out of five (5) DAVID users, or 100%, did not timely complete their training ranging from over seven (7) months late to over five (5) years late:

1. Three (3) out the five (5) DAVID users, or 60%, were late in completing the training from over seven (7) months late to over two (2) years late.
2. One (1) out of the five (5) DAVID users, or 20%, has not completed the training in over five (3) years.
3. One (1) out of the five (5) DAVID users, or 20%, has not completed the training in over five (5) years.

The primary POC explained that the outstanding trainings were due to the lack of needing access to DAVID for both the Park Rangers and Parks Administration. The primary and secondary POCs only access DAVID to perform the quarterly audits.

Without annual training, DAVID users may forget the DAVID requirements and a risk of misusing information obtained through DAVID increases.

We recommend that Management evaluate the business purpose and the need to access DAVID.

If Management determines to continue using DAVID:

- Include an annual training requirement in the DAVID-related policies and procedures.
- Have the users create a mechanism to remind themselves of the required annual training.

(Update: All of the DAVID users are now current with their required annual training.)

OPPORTUNITIES FOR IMPROVEMENT

Observation 5 – Lack of documented employee acknowledgment for the confidentiality and criminal sanctions if DAVID's sensitive data were handled inappropriately increases the risk of non-compliance and misuse.

Management is to instruct all personnel with access to the information obtained from DAVID their understanding of the confidential nature and the criminal sanctions for unauthorized use of the data and must keep them current.

We found one (1) employee who is authorized to access the information obtained from DAVID in a shared drive, but not an authorized DAVID user, did not have a documented evidence to validate his understanding of DAVID's confidential nature and the associated criminal sanctions.

The primary POC explained that she was unaware of these DAVID requirements.

Without documented proof of an employee's understanding, it may be difficult to hold an individual accountable in the event of unauthorized access, distribution, use, modification, or disclosure.

We recommend that Management create a mechanism to update such acknowledgment on a yearly basis.

(Update: The primary POC provided an acknowledgment for this employee; this document addresses both the confidential nature and criminal sanction requirements.)

OPPORTUNITIES FOR IMPROVEMENT

Observation 6 – Lack of a DAVID user's awareness to relevant policies and procedures, standard operating procedures, and directives creates a potential risk of unintentional misuse of sensitive information, non-compliance, and reduced accountability.

We found that one (1) out of five (5) DAVID users (20%) was not aware of having access to the relevant guidelines and procedures related to DAVID in the shared drive.

The user explained that it was due to a lapse of time and only accessing DAVID a few times when she filled this position in 2019.

One of the internal control components is to effectively communicate necessary information. Effective communication includes making the information readily available for the intended audience and that those individuals are aware of how to access the information.

DAVID-related guidance is saved in a shared drive to which only the authorized users have access.

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 that Management ensure users receive periodic training to maintain their understanding of the applicable policies and guidelines and how to access them as necessary.

(Update: This user now has access to DAVID-related information by way of the digital folder located in the shared drive.)

EXHIBIT A



**Marion County
Board of County Commissioners**

Parks & Recreation

111 SE 25th Ave.
Ocala, FL 34471
Phone: 352-671-8560
Fax: 352-671-8550

June 16, 2025

Sachiko Horikawa
Internal Audit Director, Internal Audit
PO Box 1030
Ocala, FL 34478
SachikoH@marioncountyclerk.org

Re: Termination of Memorandum of Understanding for Access to Driver and Vehicle Information Database

Ms. Horikawa:

The Parks & Recreation department has decided not to renew the Memorandum of Understanding (MOU) for access to the Driver and Vehicle Information Database (DAVID). After significant consideration and evaluating the department's usage of the DAVID system, we have decided to focus on educating our customers about parks rules rather than focusing on enforcement through writing citations.

We appreciate the Internal Audit department's hard work and collaboration as their findings assisted the Parks & Recreation department with determining the best path forward with regards to the DAVID MOU. We will continue to work with your team to complete the auditing process and to properly finalize the termination of the current DAVID MOU.

Respectfully,


Jim Couillard, PLA, ASLA
Director

C: Angel Roussel, PE – Assistant County Administrator
Lucy Alonso, Internal Audit

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EXHIBIT B



**Marion County
Board of County Commissioners**

Administration

601 SE 25th Ave.
Ocala, FL 34471
Phone: 352-438-2300
Fax: 352-438-2324

District 1 - Craig Curry, Commissioner
District 2 - Kathy Bryant, Chairman
District 3 - Matt McClain, Commissioner
District 4 - Carl Zalak III, Vice Chairman
District 5 - Michelle Stone, Commissioner

June 18, 2025

Chief, Bureau of Records
2900 Apalachee Parkway
Tallahassee, Florida 32399
DataListingUnit@flhsmv.gov

Re: Termination of Memorandum of Understanding – Contract No. HSMV-1143-22

After significant consideration, the Marion County Parks & Recreation department has decided not to move forward with the renewal of the current Memorandum of Understanding (MOU) for access to the Driver and Vehicle Information Database (DAVID), Contract No. HSMV-1143-22. This letter serves as our formal written notice to terminate this MOU, effective immediately.

The department's Point of Contact has deactivated all DAVID user accounts and will maintain any documentation related to DAVID in a secured electronic file. We appreciate the opportunity to partner with Florida Highway Safety and Motor Vehicles and are available to discuss any follow-up items that may need to be addressed.

Respectfully,

A handwritten signature in black ink, appearing to read "Mounir Bouyounes", is written over a horizontal line.

Mounir Bouyounes, P.E.,
County Administrator

C: Angel Roussel, P.E. – Assistant County Administrator
Jim Couillard, PLA, ASLA, Parks & Recreation Director
Sachiko Horikawa – Director, Internal Auditor

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EXHIBIT C



Dave Kerner
Executive Director

2900 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov

Attachment III
INTERNAL CONTROL ATTESTATION STATEMENT
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

MOU Number HSMV-1143-22

In accordance with Section VI., Part B, of the Memorandum of Understanding (MOU) between Department of Highway Safety and Motor Vehicles and Marion County Parks and Recreation Department (Requesting Party), the undersigned, on behalf of the Requesting Party, attest that:

1. An Internal Control and Data Security Audit was conducted by the Requesting Party and completed on June 2, 2025. (This date must be within the 180 days preceding the dates this Internal Control Attestation Statement is signed.)
2. Said audit reviewed and evaluated the internal controls over Personal Information available through the DAVID system and found that those internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.
3. Any and all deficiencies/issues found during the audit have been corrected and measures enacted to prevent recurrence.

The above evaluation was conducted by the Requesting Party's: X Internal Auditor; ___ Inspector General; ___ Risk Management IT Security Professional; or ___ Currently licensed Certified Public Accountant (identified below as the "Auditor").

Mounir Bouyoumes

Signature of Authorized Official or
Delegated Official with letter of Authority

Mounir Bouyoumes

Printed Name

County Administrator

Title

06/18/25

Date

Sachiko Horikawa

Signature of Auditor

Sachiko Horikawa

Printed Name

Internal Audit Director

Title

06/17/25

Date

DAVID (Government) MOU NTIS (rev. 2/16/2024)

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The Honorable Gregory C. Harrell	Clerk of Court and Comptroller
The Honorable Craig Curry	District 1 Commissioner
The Honorable Kathy Bryant	District 2 Commissioner
The Honorable Matt McClain	District 3 Commissioner
The Honorable Carl Zalak, III	District 4 Commissioner
The Honorable Michelle Stone	District 5 Commissioner
Mounir Bouyounes	County Administrator
Angel Roussel	Assistant County Administrator
Jim Couillard	Parks and Recreation Department Director