



Code Enforcement Division of Growth Services DAVID Usage

Report No. 2020-12

Presented To:

The Honorable Board of County Commissioners
Mounir Bouyounes, County Administrator

November 10, 2020

Issued By:

David R. Ellspermann, Clerk of the Circuit Court and Comptroller
Sachiko Horikawa, CPA, CIA, CISA, CRMA, CGAP, Internal Audit Director

ENGAGEMENT TEAM

Heather Ewing, CIA, CFE, Internal Audit Manager
Andrew Gibb, Auditor II

REPORT ABBREVIATIONS AND TERMS

Terminology	Abbreviation
Code Enforcement Division of Growth Services	Code Enforcement
Driver and Vehicle Information Database	DAVID
Florida Department of Highway Safety and Motor Vehicles	DHSMV
Memorandum of Understanding	MOU
Point of Contact	POC

EXECUTIVE SUMMARY

On March 17, 2020, Internal Audit received a request for an attestation engagement from the Code Enforcement Division of Growth Services (Code Enforcement) for use of the Florida Department of Highway Safety and Motor Vehicle (DHSMV)'s Driver and Vehicle Information Database (DAVID) by Code Enforcement. The purpose of the engagement was to attest, upon evaluation, that Code Enforcement had appropriate and adequate internal controls "to protect the personal data [obtained from DAVID] from unauthorized access, distribution, use, modification, or disclosure."

Prior to the commencement of the audit, Code Enforcement did not have appropriate internal controls; however, through interviews and tests, we did not find any misuse or any reason to believe that the DAVID access privilege by the authorized users was used for reasons other than its intended purpose.

We have identified areas for improvement and made recommendations, which Code Enforcement agreed and is in the process of implementing (Table 1). At the conclusion of this audit, we found the internal controls were appropriate, adequate, and generally effective. Per the requirement of the Memorandum of Understanding (MOU), the County Administrator and Internal Audit Director certified that any and all deficiencies/issues identified during the audit have been corrected and measures enacted to prevent recurrence.

We would like to express our appreciation to the Growth Services Director and staff, especially Patricia Jemery and Robin Hough, for all their cooperation and assistance during our review.

Table 1 Overview of Opportunities for Improvement		
Summary	Recommendation	Management Response
The MOU should be signed by the County Administrator.	The Growth Services Director and County Administrator work with the DHSMV to amend the MOU by obtaining the County Administrator's signature.	Concur
Code Enforcement should enhance the quarterly audit process.	The Point of Contact (POC) generate the DAVID activity report when performing the quarterly reviews.	Concur
An evaluation of controls should be performed prior to signing the Annual Certification Statement.	Code Enforcement utilize the DAVID Audit Guide to conduct the annual audit and prior to signing the Annual Certification Statement.	Concur

BACKGROUND

Code Enforcement is a division under the Growth Services Department. Code Enforcement entered into a MOU with the DHSMV on October 6, 2017, which granted select Code Enforcement employees access to DAVID to obtain confidential personal data for the purpose of conducting investigations.

DHSMV assigns POCs a system administrator role at the local level to modify user access as necessary and to perform quarterly audits of DAVID usage. In order to maintain access privilege, the MOU requires Code Enforcement to access DAVID only for the official purpose, to safeguard the personal data obtained, and maintain internal controls to prevent, deter, and detect any misuse.

DHSMV requires an attestation engagement to be performed by a qualified party on or before the third and sixth anniversary of the MOU. The MOU states that the Internal Audit Department is a qualified party to perform such attestation engagement and requires the responsible official to attest that internal controls in place were appropriate. DHSMV's attestation form required the signatures of the authorized official and the auditor (Exhibit A).

OBJECTIVE, SCOPE, AND APPROACH

The objectives of the engagement were to determine if:

- appropriate internal controls were in place to prevent, deter, or detect any misuse of access privilege to DAVID;
- appropriate internal controls were in place to safeguard the confidential information obtained through DAVID both physically and electronically; and
- there were any instances of misuse of access to DAVID.

The scope included activities between the date of commencement of the MOU on October 6, 2017 to October 22, 2020.

We performed the following procedures which were necessary to complete the questionnaire guide provided by the DHSMV to perform the attestation review (Exhibit B):

- Determined if appropriate documentation for the following was sufficient:
 - user access usage report dating back to the commencement of the MOU;
 - quarterly audits were performed by the POC; and
 - annual certification statements included the appropriate signature and activities to adequately attest to the statement.
- Interviewed the DAVID user and the POC to verify their understanding of permitted use, prohibited use, and the consequences of misuse of DAVID.
- Reviewed the system controls implemented to safeguard confidential information from DAVID.

OPPORTUNITIES FOR IMPROVEMENT

Observation 1 – The MOU requires the signature of the County Administrator.

The County Procurement Code Sec. 2-240 requires the County Administrator's signature on contracts for services; however, the Growth Services Director was not aware of the requirement and signed the MOU. Executing a contract without an authorized signature can create a liability without the knowledge of the County Administration and/or result in the contract being void.

We recommend the Growth Services Director and County Administrator work with the DHSMV to amend the MOU by obtaining the County Administrator's signature.

Management Response: We Concur

Observation 2 – Enhancements to the quarterly audit process are needed.

The active user that retrieved confidential information from DAVID also generated her own activity reports which was downloaded to an Excel spreadsheet. After making notes on the spreadsheet regarding the appropriateness of the activity, it was provided to the POC to perform the quarterly audits. Any data in an Excel spreadsheet format can be manipulated by the DAVID user without the knowledge of the POC; therefore, the POC should not depend solely on DAVID activity report retrieved by the user. It is important to maintain segregation of duties over those who access and those who monitor.

We recommend that the POC generate the DAVID activity report independently when performing the quarterly reviews.

Management Response: We Concur

Observation 3 – An evaluation of controls should be performed prior to signing the Annual Certification Statement.

Per the MOU, "the Requesting Party shall submit to the Providing Agency an annual statement indicating that the Requesting Party has evaluated and certifies that it has adequate controls in place to protect the personal data from unauthorized access, distribution, use, modification, or disclosure, and is in full compliance with the requirements of this MOU."

Conversation with the DAVID users and Growth Services Director revealed that the Annual Certification Statements were signed without having performed an annual evaluation of controls. The Growth Services Director had delegated responsibility over DAVID to both the POC and active DAVID user who were not utilizing an audit guide to help complete the Annual Certification Statement. By signing the Annual Certification Statement without performing a review to evaluate internal controls, Code Enforcement is not able to competently attest to the statement provided on the Annual Certification Statement.

We recommend that Code Enforcement utilize the DAVID Audit Guide to conduct the annual audit and prior to signing the Annual Certification Statement.

Management Response: We Concur

EXHIBIT A

Attestation Statement submitted to DHSMV



Terry L. Rhodes
Executive Director

2900 Apalachee Parkway
Tallahassee, Florida 32399-0800
www.flhsmv.gov

ATTESTATION STATEMENT

Contract Number HSMV-0138-18

In accordance with Section VI., Part B, of the Memorandum of Understanding between **Department of Highway Safety and Motor Vehicles** and Marion County Code Enforcement (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 Code Enforcement (Requesting Agency) hereby attests that the Requesting Party has evaluated and have adequate controls in place to protect the personal data from unauthorized access, distribution, use, modification or disclosure, and is in full compliance with requirements of this contractual agreement.

Signature of Authorized Official

ANGEL NOVAS
Printed Name

MARION COUNTY ADMINISTRATION
Title

11/9/20
Date

Marion County Code Enforcement
NAME OF AGENCY

Signature of Auditor

SACHIKO HORIKAWA
Printed Name

Internal Audit Director
Title

11.5.2020.
Date

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Gov't Entity Rev. 03/18

EXHIBIT B

DAVID Attestation Guide

DHSMV Questionnaire	Test Result
1. Has your agency conducted quarterly quality control reviews to ensure all current users are appropriately authorized?	Yes
2. Have all personnel with access to the information been instructed on their understanding of the confidential nature of the information?	Yes
3. Are confidential acknowledgements being maintained in a current status?	Yes
4. Have all personnel with access to the information been instructed on their understanding of the criminal sanctions that are specified in state law for unauthorized use of the data?	Yes
5. Are criminal acknowledgements being maintained in a current status?	Yes
6. Has your agency assigned, sub-contracted, or transferred any rights, duties, or obligations under the MOU without the consent and approval of DHSMV?	No
7. Has any information exchanged as a result of the MOU been used for any purpose not specifically authorized?	No
8. Is the information exchanged by electronic means stored in a physically secure location?	Yes
9. Is access to the information exchanged protected in such a way that unauthorized persons cannot review or retrieve the information?	Yes
10. Is your agency updating user access permissions upon termination or reassignment immediately?	N/A
11. Is your agency immediately updating user access permissions upon discovery of negligent use, improper use, unauthorized use or unauthorized dissemination?	N/A
12. Has your agency had any misuse in the last twelve months?	No
13. If agency has had misuse in the last twelve months, has it been reported to DHSMV?	N/A
14. Randomly select ten users (if you have less than 10 users, select all users) and run an audit report for a randomly selected week. Look for any misuse, including, but not limited to reason codes, running siblings, spouses, ex-spouses, celebrities, and political figures. Look at the times of day the data was accessed. Was it before or after the person's regular shift? Look for repeated runs of the same individual, and look for unexplained access to the Emergency Contact Information. List the names of the ten users below that you ran an audit on.	1. Robin Hough 2. Patricia Jemery

REPORT DISTRIBUTION LIST

Name	Position Title
The Honorable Kathy Bryant	Chairman of the Board of County Commissioners
The Honorable Jeff Gold	Vice Chairman of the Board of County Commissioners
The Honorable David Moore	District 1 Commissioner
The Honorable Cark Zalak, III	District 4 Commissioner
The Honorable Michelle Stone	District 5 Commissioner
Mounir Bouyounes	County Administrator
Angel Roussel	Assistant County Administrator – Public Works
Sam Martsolf	Growth Services Director