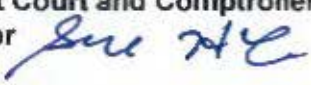




CLERK OF THE CIRCUIT COURT AND COMPTROLLER

David R. Ellspermann

TO: The Board of County Commissioners, individually
Mounir Bouyounes, County Administrator

FROM: David Ellspermann, Clerk of the Circuit Court and Comptroller 
Sachiko H. León, Internal Audit Director 

DATE: June 7, 2019

RE: Report No. 2019-05: Attestation Engagement of Parks and Recreation
Department's Use of Driver and Vehicle Information Database (DAVID)

Internal Audit Director received a request for an attestation engagement from the Assistant County Administrator of Public Works (ACA) for use of the Department of Highway Safety Motor Vehicle (DHSMV)'s DAVID by Marion County Parks and Recreation Department (Parks) on February 6, 2019. The purpose of the engagement was to attest, upon evaluation, that Parks had appropriate and adequate internal controls "to protect the personal data [obtained from DAVID] from unauthorized access, distribution, use, modification, or disclosure."

Overall Opinion

We found the internal controls implemented after April 19, 2019¹, were appropriate, adequate, and generally effective.

Prior to April 19, 2019, Parks did not have appropriate internal controls; however, our test did not find any misuse of the DAVID access privilege by the authorized users.

Objectives, Scope, and Approach

The objectives of the engagement were to determine the following:

- Are appropriate internal controls in place to prevent, deter, and detect the misuse of access privilege to DAVID?
- Are there appropriate internal controls to safeguard the confidential information obtained through DAVID physically and electronically?
- Has there been any misuse of access to DAVID?

There were two separate scopes:

- Review of internal controls implemented after April 19, 2019.

¹ The County Administrator approved the documents intended to establish internal controls on April 19, 2019.

- Review of the user access between January 1, 2018, through May 6, 2019, to ensure that there was no misuse prior to and after the implementation of the internal controls.

Internal Audit performed procedures necessary to answer the DHSMV questionnaire (Exhibit A):

- Reviewed documents intended to establish internal controls, a user access usage report between January 1, 2018 to May 6, 2019, and a quarterly audit conducted by the Point of Contact (POC) who has a system administrator role in DAVID at the local level.
- Interviewed Park Rangers and POCs to verify their understanding of permitted use, prohibited use, and the consequences of misuse of DAVID.
- Tested a system control implemented to safeguard confidential information obtained from DAVID.

Background

Parks had signed Memorandum of Understanding (MOU) with DHSMV on December 18, 2014, which granted Park Rangers access to DAVID to obtain confidential personal data for the purpose of issuing citations to violators of the County Code of Ordinances at County parks.

DHSMV assigns POCs a system administrator role at the local level to modify user access as necessary and to audit DAVID usage quarterly. In order to maintain access privilege, the MOU requires Parks 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 at renewal of MOU or randomly. With Parks being a government entity, DHSMV states that Internal Audit 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 County Administrator and the Internal Audit Director (Exhibit B).

After the ACA requested the attestation engagement on February 6, 2019, Internal Audit and the Parks Administrative Services Coordinator discussed the state of internal controls related to DAVID at Parks. It was apparent that Parks did not have either appropriate internal controls or POC to conduct required quarterly audits.

Between February 6, 2019, and prior to testing performed by Internal Audit, Parks made the following improvements by:

- Formalizing:
 1. procedures to establish DAVID access ("Driver and Vehicle Information Database (DAVID) Access Internal Control Requirements of Data Exchange Memorandum of Understanding");
 2. employee access authorization form which requires an employee's supervisor to submit an access request for the POC to complete;
 3. acknowledgment form which states allowed usage, prohibited usage, and consequences of misuse to be signed by each authorized user;
 4. citation procedures including documentation of DAVID usage; and
 5. forms to document quarterly and random audits by POCs.
- Establishing Parks Administrative Services Coordinator as the primary POC and Parks Assistant Director as the secondary POC.
- Limiting access to an electronic shared folder where personal data are stored.

Acknowledgment

We would like to express our appreciation to the ACA, Parks Director, and staff, especially Laura Cooper, Administrative Services Coordinator, for their cooperation during our review.

Sachiko León completed this attestation engagement.

EXHIBIT A**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.	Laura Cooper Kelsey Mears Lonny Haynes Clarke Allen Charles Ryan

EXHIBIT B

Attestation Statement submitted to DHSMV



Terry L. Rhodes
Executive Director

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

ATTESTATION STATEMENT

Contract Number HSMV-0781-16

In accordance with Section VI., Part A, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and Marion County Parks & Recreation Department (Requesting Agency), this MOU is contingent upon the Requesting Party having appropriate internal controls over personal data sold or used by the Requesting Party to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. Upon request from the Providing Agency, the Requesting Party must submit an attestation stating that a currently licensed Certified Public Accountant performed an audit in accordance with the American Institute of Certified Public Accountants (AICPA), "Statements on Standards for Attestation Engagement." In lieu of submitting the attestation from a currently licensed Certified Public Accountant, the Requesting Party may submit an alternate certification with pre-approval from the Department. In the event the Requesting Party is a governmental entity, the attestation may be provided by the entity's internal auditor or inspector general. The attestation must 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 must be received by the Providing Agency within 180 days of the written request. The Providing Agency may extend the time to submit attestation upon written request and for good cause shown by the Requesting Agency.

Marion County Parks & Recreation Department (Requesting Agency) hereby attests that Requesting Agency has evaluated and has adequate controls in place to protect the personal data from unauthorized access, distribution, use and modification or disclosure and is in full compliance as required in the contractual agreement.


Signature of Authorized Official

Mounir Bouyounes, PE
Printed Name

County Administrator
Title

6-5-19
Date

Marion County Board of County Commissioners
NAME OF AGENCY


Signature of Auditor

Sachiko H. León
Printed Name

5.22.2019
Date

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