



GREGORY C. HARRELL

CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

Internal Controls Over the Usage of Driver and Vehicle Information Database

Growth Services – Code Enforcement

Report No. 2023-04

November 15, 2023

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

REPORT ABBREVIATIONS AND TERMS

Terminology	Abbreviation
Department of Florida Highway Safety Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Growth Services Department – Code Enforcement Division	Code Enforcement
Memorandum of Understanding	MOU
Point of Contact	POC
Policies and Procedures	P&P
Quarterly Quality Control Review	QQCR

EXECUTIVE SUMMARY

Pursuant to the Memorandum of Understanding (MOU), HSMV-0333-21, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and the Growth Services Department Code Enforcement Division (Code Enforcement), we completed a review of internal controls over the usage of Driver and Vehicle Information Database (DAVID) for the Code Enforcement.

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 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	No exception
Physical and electronic safeguarding of the information obtained from DAVID	No exception
User's understanding of the Policies and Procedures	No exception
User transactions	No exception
Adequacy and timeliness of QQCR	Observation 1
Adequacy of Policies and Procedures	Observation 2

Overview of Opportunities for Improvement		
#	Summary	Management Response and Status
1	Quarterly Quality Control Review process needs improvement.	The management immediately rectified this by providing evidence of a recurring quarterly notification on their calendars. (Implemented)
2	Creating policies and procedures for creating new users will ensure consistent application of the process and the transfer of knowledge.	The management immediately rectified this by creating the New User policy. (Implemented)

It is important to emphasize that this audit does not guarantee that all areas for improvement were noted. Our audit focus on the adequacy of the internal controls. Non-compliance 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 of Code Enforcement for their cooperation during the audit.

BACKGROUND

The MOU, HSMV-0333-21, between the FLHSMV and Code Enforcement was executed on January 12, 2021, which granted the Code Enforcement access to DAVID to obtain confidential personal data for the purpose of conducting investigations.

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 January 12, 2024.

The MOU is effective until January 12, 2027.

OBJECTIVE, SCOPE AND APPROACH

Our objective was to ensure that Code Enforcement 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 January 12, 2021, to August 30, 2023. Our approach included a review of the existing P&P, 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 – Quarterly Quality Control Review process needs improvement.

Per the MOU, the QQCR must be completed by the POC within 10 days after the end of each quarter to monitor compliance with this agreement.

Within the audit scope, there were 10 quarters. All the required QQCR Reports by the Point of Contacts (POC) were completed, but they were not conducted timely 60% of the time, or six out of ten quarters.

Someone who does not use the DAVID database should conduct QQCRs of the POC's activities to ensure the POC's DAVID usage was appropriate. In this case, the assigned independent reviewer did not verify the POC's activities.

In case of misuse by the users, timely completions of QQCRs are important to detect any misuse in a timely manner.

Management Response:

The management immediately rectified this issue by providing evidence of a recurring quarterly notification on their calendars.

OPPORTUNITIES FOR IMPROVEMENT

Observation 2 – Creating policies and procedures for creating new users will ensure consistent application of the process and the transfer of knowledge.

One of the Internal Control Components is documentation of responsibilities through policies.

Code Enforcement did not have written policies related to granting user access to DAVID.

Without adequate departmental P&Ps, the employees may handle processes inconsistently, or the transfer of knowledge could be lost when turnover occurs.

Management Response:

The management immediately rectified this after realizing that Code Enforcement lacked a policy related to granting user access to DAVID.

EXHIBIT A



Dave Kerner
Executive Director

2500 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov

ATTESTATION STATEMENT

Contract Number HSMV-0333-21

In accordance with Section VI., Part B, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and Marion County Political Subdivision of the State of Florida, (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 Political Subdivision of the State of Florida, (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
Mounir Bouyounes (Nov 15, 2023 09:40 EST)
Signature of Authorized Official or
Delegated Official with letter of Authority

Mounir Bouyounes
Printed Name

County Administrator
Title

Nov 15, 2023
Date

Sachiko Horikawa
Signature of Auditor

Sachiko Horikawa
Printed Name

Internal Audit Director
Title

Nov 15, 2023
Date

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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
Tracy Straub	Assistant County Administrator
Chuck Varadin	Growth Services Director