



GREGORY C. HARRELL

CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

Internal Controls Over the Usage of Driver and Vehicle Information Database

Human Resources Department

Report No. 2024-01

April 4, 2024

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 and Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Human Resources Department	HR
Memorandum of Understanding	MOU
Point of Contact	POC
Quarterly Quality Control Review	QQCR
Standard Operating Procedure	SOP

EXECUTIVE SUMMARY

Pursuant to the Memorandum of Understanding (MOU), HSMV-0360-21, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and Marion County Board of County Commissioners on behalf of the Human Resources Department (HR) executed on January 28, 2021, we completed a review of internal controls over the usage of the Driver and Vehicle Information Database (DAVID) for HR.

Overall, the controls were adequate and functioned as designed. There were opportunities for improvement (summarized in the Overview of Opportunities for Improvement Table), all of which were either in the process of implementation or 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 DAVID user status update	No exception
Timeliness of annual DAVID training	No exception
Authorized personnel's understanding of the confidentiality and criminal sanctions associated with DAVID use	No exception
Proper disposal of printed information obtained from DAVID	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	Observation 1
Adequacy of Quarterly Quality Control Review (QQCR)	No exception
Timely completion of QQCRs and monitoring the activity of the Point of Contact (POC)	Observation 2
Authorization process of granting DAVID access to a new user	Observation 3
MOU's required listing of persons authorized to access DAVID	Observation 4

Overview of Opportunities for Improvement		
#	Summary	Management Response and Status
1	Appropriate safeguarding of confidential information reduces the risk of improper use by unauthorized personnel.	Agreed (In Process of Implementation)
2	In case of misuse, timely completion of QQCR and monitoring the activity of the POC is crucial to detect any inappropriate usage in a timely manner.	Agreed (Implemented)
3	Ensuring that required DAVID New User Forms are signed prior to granting access to the DAVID system for the first time will decrease the risk of unauthorized access.	Agreed (Implemented)
4	Creating the required list ensures compliance with the MOU and brings awareness to the HR management as to who has access to DAVID information.	Agreed (Implemented)

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. 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 HR for their cooperation during the audit.

BACKGROUND

The MOU, HSMV-0360-21, between the FLHSMV and the Marion County Board of County Commissioners was executed on January 28, 2021. This MOU granted HR the access to DAVID to obtain confidential personal data such as driver's license information for new hires to determine the validity of that potential employee's driver's license, whether it contains any points and/or infractions, and whether any offenses exist involving Driving Under the Influence (DUI) and Driving While License Suspended (DWLS). HR has five authorized DAVID users.

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 28, 2024.

The MOU is effective until January 28, 2027.

OBJECTIVE, SCOPE AND APPROACH

We had the following objectives to ensure that HR 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:

- Were the MOU requirements maintained timely?
- Is the existing policy adequate?
- Was there inappropriate usage of DAVID between January 28, 2021 – December 31, 2023?

The scope of the audit was from January 28, 2021 to December 31, 2023. Our approach included a review of the existing P&P, a sample review of user transactions and history as well as a sample review of personnel files, interviews with the DAVID users, walkthroughs of the QQCR process, and observations of the work areas.

OPPORTUNITIES FOR IMPROVEMENT

Observation 1 – Appropriate safeguarding of confidential information reduces the risk of improper use by unauthorized personnel.

Per the MOU, all of the DAVID related data must be stored in a location that is physically secure from access by unauthorized personnel.

HR initially had one (1) area where personnel files contained both confidential and non-confidential documents; these personnel records were maintained in cabinets that were locked at the close of business day. In addition, these locked cabinets were in an area which was also secured at closing. The confidential documents include the employee's driver's license record obtained from DAVID. We recommended in our prior audit (Report No. 2020-11) to label the confidential information, specifically driver's license transcripts, to reduce the risk of accidental release of confidential information.

We found that one (1) out of 20 files sampled (or 5%) had a driver's license record that was not marked "confidential."

Management explained that the one (1) driver's license record not labeled as "confidential" was due to a potential oversight.

Without labeling of confidential personal information such as a driver's license record, the risk of unauthorized persons to view and/or copy the confidential part of personnel files increases.

The new HR Director, who assumed the position in the latter part of December 2023, decided to segregate the confidential documents in separate personnel files, physically safeguarded within a locked cabinet in a different area. This project is an ongoing effort.

We recommend that Management devise a method to ensure confidentiality of the information obtained from DAVID.

Management Action Plan:

DAVID results are shredded, and personnel files are locked nightly. Personnel files are only unlocked as needed on the following business day.

Implementation Status: In Process of Implementation

Target Implementation Date: September 30, 2024

OPPORTUNITIES FOR IMPROVEMENT

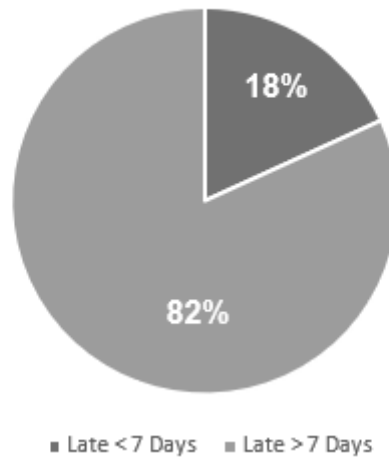
Observation 2 – In case of misuse, timely completion of QQCR and monitoring the activity of the POC is crucial to detect any inappropriate usage in a timely manner.

QQCR Report:

The MOU requires the POC to complete the QQCR Report within 10 days after the end of each quarter to monitor compliance with this agreement.

Within the audit scope, there were 11 quarters. HR has completed the required QQCRs, but none of the QQCRs were completed timely. Two (2) out of the 11 QQCRs (or 18%) were completed late less than seven (7) days, but the remaining nine (9) QQCRs (or 82%) were late over seven days, ranging from 13 to 160 days late.

Quarterly Quality Control Review Reports



Management stated that the untimely reports were a result of a misunderstanding of the QQCR Report due “10 days after the end of each quarter” based on the MOU’s executed date and following the previous management’s practice.

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

We recommend that Management comply with the MOU’s QQCRs requirement for timely completion.

Management Action Plan:

Updated the HR Standard Operating Procedure (SOP) to reflect specific dates for the audit to be completed by. Specific dates used will be the traditional “quarter” ends – March 31, June 30, September 30, December 31.

Added calendar reminders to those completing audits, copying the HR director on scheduled due dates.

Implementation Status: Implemented

Target Implementation Date: March 1, 2024

Quarterly Monitoring of Activity:

The MOU requires DAVID's usage to be internally monitored on a quarterly basis which should include the primary POC's access to keep the POC accountable.

We found that no one monitors the POC's DAVID usage and that HR management did not have a secondary person assigned to internally monitor the POC's DAVID usage.

Management was unaware that it was necessary to have a secondary independent reviewer to monitor the primary POC's usage because the POC did not perform driver's license searches. The POC only conducted monitoring of the other DAVID users' transactions.

Monitoring of the primary POC's access is necessary to ensure the proper, authorized use and dissemination of DAVID information.

We recommend that Management assign one authorized user to perform the quarterly monitoring of the POC.

Management Action Plan:

Updated HR SOP to include this as a quarterly task. Specifically, that another user will be requested to audit the POC's activities in the DAVID system.

Task was assigned to another user, with verification sent to the HR Director.

Implementation Status: Implemented

Target Implementation Date: March 18, 2024

OPPORTUNITIES FOR IMPROVEMENT

Observation 3 – Ensuring that required DAVID New User Forms are signed prior to granting access to the DAVID system for the first time will decrease the risk of unauthorized access.

The HR SOP for the HR Assistant Director requires that new users complete the DAVID New User Form and the Employee Acknowledgment of Access Authorization for granting access.

The HR management requires that HR employees who will have access to DAVID to complete two new user forms prior to granting access to DAVID as the evidence that their access is appropriate and authorized: "Employee Access Authorization" collects general information from the employee and is signed by the employee, the respective supervisor, and the Assistant HR Director; "Employee Acknowledgment of Access Authorization" requires the employee to acknowledge, among other items, the use of DAVID solely for business purposes, the confidential nature involved, and the criminal sanctions associated if the data is breached. This form is initialed and signed by the employee only. Both forms require dates when each party initials and/or signs the forms.

We found that two (2) out of the four (4) active DAVID users (or 50%) had access to DAVID prior to signing the required forms:

The new Assistant HR Director, who assumed the role of POC to FLHSMV in January 2023, could not locate the new user forms of one of the DAVID users who had been using the system since July 2021.

Management explained that, due to employee turnover, they could not locate the missing new user forms. In an effort to have all of the new user forms accounted for, the required personnel signed the forms retroactively in December 2023.

For the second user, the new user signed the required forms on 11/02/2022; however, the record shows that the user had accessed DAVID for the first time on 10/25/2022, 8 days before signing the forms.

When the SOP requires certain documentation for granting access to DAVID but is not consistently enforced, the risk of unauthorized access to and dissemination of DAVID related information increases.

We recommend that Management follow the HR SOP and ensure that a new user fills out the required DAVID new user forms prior to being granted access to DAVID.

Management Action Plan:

Prior to providing access, review the position description to ensure the person filling the role should have access to DAVID.

Have forms signed as part of the new-hire or internal promotion packet, before granting access.

Updated the HR SOP to reflect these steps.

Implementation Status: Implemented

Target Implementation Date: March 1, 2024

OPPORTUNITIES FOR IMPROVEMENT

Observation 4 – Creating the required list ensures compliance with the MOU and brings awareness to the HR management as to who has access to DAVID information.

The MOU requires that HR maintain a list of all persons authorized to access DAVID information.

In addition to HR DAVID authorized users, the entire HR staff have access to the personnel files where DAVID information is physically maintained. Some HR staff and IT Department staff have access to DAVID information by way of digitally shared folders. The POC maintained a list of the DAVID users but not a listing of all persons authorized to access DAVID information.

Management was unaware that the requirement included a listing of all authorized personnel, and not just the DAVID users.

Not maintaining a required list is a violation of the MOU terms. Creating the required list brings awareness to the HR management as to who accesses DAVID information.

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

Management Response:

The Management immediately rectified this issue by promptly creating and providing us with a listing. We note that those with access take training from the Criminal Justice Information Services regarding proper handling of confidential information.

Management Action Plan:

Updated the HR SOP to include this list, with quarterly review.

DAVID results are shredded and only quarterly audits are kept electronically. The only identifying information retained on the quarterly results are the employees name, and date of initial check.

Implementation Status: Implemented

Target Implementation Date: March 1, 2024

EXHIBIT A



Dave Kerner
Executive Director

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

ATTESTATION STATEMENT

Contract Number HSMV-0360-21

In accordance with Section VI, Part B, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and Marion County Board of County Commissioner (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 Board of County Commissioner (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 (Feb 16, 2024 14:03 EST)
Signature of Authorized Official or
Delegated Official with letter of Authority

Mounir Bouyounes

Printed Name

County Administrator

Title

02/16/2024

Date

Sachiko Horikawa
Signature of Auditor

Sachiko Horikawa

Printed Name

Internal Audit Director

Title

02/15/2024

Date

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The Honorable Michelle Stone	District 5 Commissioner
Mounir Bouyounes	County Administrator
Amanda Tart	Assistant County Administrator
Sara Caron	Human Resources Director