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. 2026-05

September 24, 2026

Issued To:
Gregory C. Harrell, Clerk of Court and Comptroller
The Honorable Board of County Commissioners
Mounir Bouyounes, County Administrator

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

Engagement Team
Lucy Alonso, Staff Auditor
Nayla Gonzalez, Staff Auditor

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REPORT ABBREVIATIONS AND TERMS

Terminology	Abbreviation
Department of Florida Highway Safety and 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
Quarterly Quality Control Review	QQCR

EXECUTIVE SUMMARY

Pursuant to Memorandum of Understanding (MOU), HSMV-0333-21, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and the Marion County Growth Services Department – Code Enforcement Division (Code Enforcement) executed on January 12, 2021, we completed a review of internal controls over the usage of the Driver and Vehicle Information Database (DAVID) for Code Enforcement.

Overall, the controls were adequate and functioned as designed. There were two opportunities for improvement, both of which the management agreed to implement (summarized in the Overview of Opportunities for Improvement Table).

The required Internal Control Attestation form is attached at the end of this report as Exhibit A.

Areas Reviewed	Results
Authorization process of granting DAVID access to a new user	No exception
User transactions	No exception
Timeliness of DAVID user status update	No exception
Adequacy of Quarterly Quality Control Review (QQCR)	No exception
Timely completion of QQCRs	Observation 1
Electronic safeguarding of the information obtained from DAVID	Observation 2

Overview of Opportunities for Improvement		
Opportunity #	**Summary**	**Management Response and Implementation Status**
1	By completing QQCR timely, the management of Code Enforcement has an opportunity to detect inappropriate usage more quickly and improve overall oversight effectiveness.	Agreed (Implementation in Progress)
2	Identifying and including IT support personnel who have access to DAVID information provides an opportunity to strengthen compliance while increasing awareness and transparency across the process.	Agreed (Implemented)

This audit focused on evaluating internal controls. We did not review all departmental records and activities; therefore, additional instances of noncompliance or irregularities may exist outside this report.

We would like to thank the employees and the management of Code Enforcement for their cooperation during the audit.

BACKGROUND

The MOU, HSMV-0333-21, between the FLHSMV and Marion County Code Enforcement, which was executed on January 12, 2021, granted Code Enforcement access to DAVID to obtain confidential personal data such as vessel/vehicle registration information for Code Enforcement Officers to investigate and issue possible code violations.

To maintain the DAVID access privilege, the MOU requires that Code Enforcement maintain adequate internal controls to safeguard the personal data, to prevent, deter, and detect any misuse, and to ensure that the authorized DAVID users utilize DAVID only for official purposes. 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 sixth MOU anniversary date of January 12, 2027.

OBJECTIVE, SCOPE, AND APPROACH

We had the following objectives to ensure that Code Enforcement 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 August 31, 2023 – March 31, 2026?

The scope of the audit was from August 31, 2023 to March 31, 2026. Our approach included reviewing policies and procedures, sampling user transactions, interviewing DAVID users, conducting QQCR process walkthroughs, inspecting relevant documents, assessing electronic data security controls, and observing work areas.

OPPORTUNITIES FOR IMPROVEMENT

Opportunity 1 – By completing QQCR timely, the management of Code Enforcement has an opportunity to detect inappropriate usage more quickly and improve overall oversight effectiveness.

The MOU requires completion of the QQCR within 10 days[1] after the end of each quarter to monitor compliance with the agreement. The primary point of contact (POC) conducts quarterly audits of DAVID users while an assigned independent reviewer conducts quarterly reviews on the primary POC.

We found that not all of the QQCRs were completed timely as follows:

i. The primary POC completed 7 out of 10 (70%) QQCR on time; however, the remaining 3 (30%) forms were completed late with delays ranging between 1-13 days.

ii. The employee responsible for overseeing the primary POC's activities completed 9 out of 10 (90%) QQCR on time; however, the remaining 1 (10%) form was completed 13 days late.

We would like to recognize Code Enforcement for the significant improvement in test results compared to the previous audit. This progress reflects a commendable commitment to quality and continuous enhancement.

The late filings were due to time constraints, scheduled time off, and competing operational duties. The process relied on individual calendar reminders.

Untimely completion of QQCRs increases the risk that misuse may go undetected. Continued non-compliance with the MOU may also result in revocation of DAVID access for Code Enforcement.

We recommend that management document planned absences to avoid delays caused by unexpected leave, high workload, or competing responsibilities.

Management Response: We agree.

Growth Services Administrative Manager Autumn Williams will be added as a DAVID authorized user and have access to the protected DAVID folder on the Growth Services L drive.

Primary user Robin Hough's read only search log is now located in the protected DAVID folder on the Growth Services L drive and is accessible in the event Robin is unavailable for the quarterly review audits.

[1] In the absence of an MOU specifying 'business days,' all references to 'days' were interpreted as calendar days.

In the event Patti Jemery is not available to audit Robin’s activity, Kim Hatcher will conduct Robin’s and Autumn’s audits, and Autumn Williams will conduct Kim’s audit.

In the event Kim is not available to audit Patti’s activity, Autumn will conduct Patti’s audit.

Implementation Status: Implementation in Progress

Implementation Target Date: September 30, 2026

OPPORTUNITIES FOR IMPROVEMENT

Opportunity 2 – Identifying and including IT support personnel who have access to DAVID information provides an opportunity to strengthen compliance while increasing awareness and transparency across the process.

The MOU requires Code Enforcement to maintain a list of all individuals authorized to access DAVID information, including both DAVID users and non-users.

We found Code Enforcement's list of all authorized personnel with access to the shared and restricted DAVID folder did not include County IT. County IT has access to the folder as they manage permissions.

Code Enforcement staff were unaware that certain County IT staff had access to the DAVID folder.

An incomplete access list reduces visibility into who can access confidential data, increasing the risk of unauthorized disclosure.

We recommend that Management obtain a list of County IT staff with access to the confidential data periodically.

(Update: County IT's User's Specialist has provided the list as of July 15, 2026, and will provide Code Enforcement quarterly reports identifying the County IT staff who have access to the DAVID folder).

Management Response: We agree.

Have I.T. User Specialist set a recurring task on their calendar to submit I.T.'s report to Code Enforcement within 7 calendar days following the end of each review quarter.

Implementation Status: Implemented

EXHIBIT A

FLHSMV
FLORIDA HIGHWAY SAFETY AND MOTOR VEHICLES

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-0333-21

In accordance with Section VI., Part B, of the Memorandum of Understanding (MOU) between **Department of Highway Safety and Motor Vehicles** and Marion County Political Subdivision of the State of Florida (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 August 18, 2026. (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.

NOTE: Items 4 and 5 below must be included only for the Internal Control Attestation Statement which is required when the Requesting Party intends to enter a new MOU prior to the expiration of this MOU.

4. Appropriate controls over Personal Information were in place during the year preceding the date the Internal Control and Data Security Audit was completed.
5. Appropriate controls over Personal Information remain in place as of the date this Internal Control Attestation Statement is signed.

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

Mounir Bouyounes	
Signature of Authorized Official or Delegated Official with Letter of Authority	Signature of Auditor
Mounir Bouyounes	Sachiko Horikawa
Printed Name	Printed Name
County Administrator	Internal Audit Director
Title	Title
09/08/2026	September 2, 2026
Date	Date

REPORT DISTRIBUTION LIST

Name	Position Title
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
Tracy Straub	Assistant County Administrator
Chuck Varadin	Growth Services Director
Tom Northey	Information Technology Director