

Internal Audit Department

Audit Report 2017-2

Department of Highway Safety and Motor Vehicles

Driver And Vehicle Information Database Internal Control Attestation

Issued: January 30, 2017

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TABLE OF CONTENTS

Summary.....2

Objectives.....2

Scope.....2

Background.....2

Observation.....3

Conclusion.....3

The files and draft versions of audit reports remain confidential and protected from public records requests during an active audit under *Nicolai v. Baldwin (Aug. 28, 1998 DCA of FL, 5th District)* and Florida Statute 119.0713. Workpapers supporting the observations noted within this report are public record and can be made available upon request once the final audit report has been issued.

Summary

This examination generated the following observations regarding internal controls over the Driver And Vehicle Information Database (DAVID):

- Internal Controls Over DAVID Are Adequate to Protect Personal Data.

Objectives

The objectives of this engagement were to evaluate internal controls surrounding DAVID personal data, and to determine whether they are adequate to protect that data from unauthorized access, distribution, use, modification or disclosure.

Scope

The audit engagement consisted of, but was not limited to, the following tasks:

- Reviewing the current Memorandum of Understanding (MOU) & audit worksheet;
- Reviewing the previous annual affirmation report and workpapers;
- Interviewing Clerk of Courts personnel;
- Observing physical security of computers enabled with DAVID access;
- Examining a sample of ten Clerk of Courts staff DAVID access for one week; and
- Performing analytical and reasonableness testing on a sample of DAVID usage data.

Background

On April 18, 2016, the “Requesting Party,” Collier County Clerk of the Circuit Court, entered into a Memorandum of Understanding (MOU) with the “Providing Agency,” Florida Department of Highway Safety & Motor Vehicles (DHSMV), to access the Driver and Vehicle Information Database (DAVID). The Clerk’s staff uses DAVID to research and validate names and driver license numbers from traffic citations.

As stated in the MOU Section VI, Part A, “Upon request from the Providing Agency, the Requesting Party must submit an attestation from a currently licensed Certified Public Accountant performed in accordance with American Institute of Certified Public Accountants (AICPA) ‘Statements on Standards for Attestation Engagement’...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.”

In its October 31, 2016 email to the Clerk, the DHSMV formally requested that an internal control attestation engagement be conducted for the Clerk to ensure personal data is being safeguarded and used in accordance with the MOU.

Observation

1) Internal Controls Over DAVID Are Adequate to Protect Personal Data.

The internal controls over DAVID personal data have been evaluated and, in the opinion of Internal Audit, are adequate to protect the personal data from unauthorized access, distribution, use, modification and/or disclosure to third parties. The Clerk of Courts' users appear to be utilizing the DAVID information strictly for appropriate business purposes.

CONCLUSION

Audits do not relieve management of its responsibilities. It is the responsibility of County management to understand and implement the proper procedural controls in order to reduce and limit the risk of fraud, error, and misappropriation of County assets or revenues. Internal Audit may recommend improvements, but ultimately it is the duty and decision of County management to formulate processes and controls that ensure compliance with applicable rules and regulations.

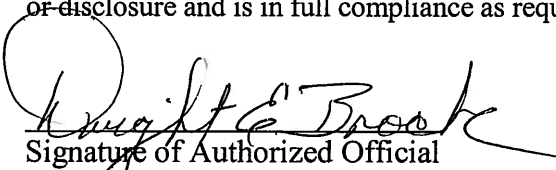
Internal Audit appreciated the cooperation of MIS and Court personnel during this review.

ATTESTATION STATEMENT

Contract Number HSMV-0029-17

In accordance with **Section VI, Part B**, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and Collier County Clerk of Court (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.

Collier County Clerk of Court (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

Dwight E. Brock
Printed Name

Clerk
Title

1-30-17
Date

Collier County Clerk of Court
NAME OF AGENCY