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Internal Audit Department

Audit Report

2019-2

Driver and Vehicle Information Database (DAVID) Controls

**Issued:
August 30, 2019**

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

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Summary

Internal Audit has completed a limited-scope audit of the Clerk’s controls designed to protect personal data accessed through the Driver and Vehicle Information Database (DAVID). Procedures to be performed are delineated in an audit guide provided by the Department of Highway Safety and Motor Vehicles (DHSMV). In our opinion, the Clerk’s internal controls are adequate to protect personal data accessed through DAVID from unauthorized access, distribution, use, modification or disclosure. Recommendations are included in this report.

Total # Transactions	Total Amount of Transactions	Questioned Costs	Taxpayer Savings	Description	Total # Observations	# Open Observations
1544	\$ -	N/A	N/A	Number of times system was accessed under the period of audit	0	0

Background and Purpose

DAVID is a database that contains driver’s license and motor vehicle information used by the Clerk’s employees for a variety of tasks related to their job duties. The DAVID system contains confidential personal information protected by Chapter 119, Florida Statutes, and the Driver Privacy Protection Act.

To access this information, the Clerk entered into two Memorandums of Understanding (MOU) with the DHSMV. Per the MOUs, unauthorized uses of the database include queries not related to a legitimate business purpose, personal use, and the dissemination of this information to unauthorized persons. The MOUs are renewed every six years.

The purpose of this engagement was to determine if internal controls are adequate to meet the reporting requirements of the Memorandums of Understanding.

Objective, Scope and Methodology

The objective of our audit was to evaluate the internal controls over personal data deriving from DAVID and to determine if the controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

The scope of the audit focused on DAVID access activities that were conducted from 9/1/18 to 8/31/19.

The audit methodology was comprised of the following:

- Reviewing applicable Florida Statutes
- Reviewing USC 2721 – Driver’s Privacy Protection Act of 1994
- Reviewing the Memorandums of Understanding – Driver License and Motor Vehicle Record Data Exchange and DAVID MOU for Governmental Entities
- Interviewing Management Information Services and Court Operations Management staff
- Establishing a Process & Controls Narrative / Risk and Controls Matrix
- Control testing/evaluation
- Holding an Exit Conference to discuss and obtain responses to the initial audit issues.

Conclusion

Based on our audit, we noted one low risk control deficiency relating to one user performing a self-review of their access usage in DAVID. Internal Audit reviewed the user’s activity log and did not find any issues. All other internal controls are designed and operating effectively to protect personal data accessed through DAVID from unauthorized access, distribution, use, modification, or disclosure. However, two findings and recommendations for improvement of internal controls are included in this report.

Audit Rating

Satisfactory

Observations and Recommendations

DAVID Access QA Issue - Self Review

Finding Type: **Control Deficiency**

Finding Risk: **Low**

Observations

Issue:

We noted quality control reviews are performed by the Courts Director, who is a user of DAVID. This combination of responsibilities creates a conflict as this individual is potentially reviewing her own activity.

Effect:

Segregation of duties is a preventive control designed to preclude improper activity and is essential to ensure that errors or irregularities are detected timely during the normal course of business. Failure to implement appropriate segregation of duties increases the risk of error and inappropriate activity.

Cause:

Appropriate segregation of duties does not exist to ensure the integrity of the review.

Discussion and Background:

The Courts Director receives a list of active users from the Management Information Systems (MIS) Manager. There are currently a total of 9 DAVID users; 3 from MIS and 6 from Court Operations. The Courts Director reviews all active user activity to ensure use of DAVID access is appropriate.

Recommendation:

Ensure job duties are adequately segregated to help ensure errors and irregularities are prevented or detected on a timely basis.

Action Plan Subject: DAVID Access QA Issue - Self Review Action Plan

Action Plan Number: 1

Management Response: Management agreed and will implement an independent review of the Courts Director's activity going forward. Internal Audit will always review the Director's activity in our annual review as well.

Coordinator: Jill Lennon, Courts Director

Reviewer: N/A

Expected Completion Date: 9/30/2019

DAVID Access QA Issue - EXCEL Audit Reports

Finding Type: **Control Enhancement Recommendation**

Finding Risk: Medium

Observations

Issue:

DAVID user access reports and audit log reports are only available in EXCEL format, which can be modified by the user to avoid detection of violations with the MOU.

Effect:

Reports used for auditing may be unreliable.

Cause:

DAVID reports are only allowed to be exported in EXCEL format, which can be easily manipulated to avoid detection of violations with our MOU.

Discussion and Background:

Upon discussions with the MIS and Courts Director, Internal Audit (IA) discovered that DAVID reports are only available in EXCEL format. IA witnessed the DAVID user access reports being generated and printed, to ensure that no changes had been made, although the IA review is done only annually.

Recommendation:

We recommend that DHSMV determine if reports can be generated in pdf as well as in EXCEL.

Action Plan Subject: DAVID Access QA Issue - EXCEL Audit Reports Action Plan

Action Plan Number: 2

Management Response: This is an informational recommendation for DHSMV.

Coordinator: N/A

Reviewer: N/A

Expected Completion Date: 9/30/2019

Acknowledgements

We would like to thank the management and staff of the MIS and Court Operations Department for their courteous and prompt assistance during our audit.