Office of Inspector General

Audit Report
2020-1

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FL HSMV Audit
MOU# 0513-19

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Summary

We audited policies, procedures, and seven relevant internal controls pertaining to the personal data obtained from the Florida Highway Safety and Motor Vehicles (FL HSMV) Data Exchange. The Clerk's IT (CIT) CIT policies are established to adequately protect personal information and are signed off by the CIT Director. One out of seven internal controls was deficient; however, a mitigating control is in place and operating effectively.

Total Transactions	Description	Total Reviewed	Questioned Amounts	Taxpayer Savings
140	User Access Accounts	N/A	N/A	N/A

Objectives and Scope

The objective of the audit was to evaluate the policies, procedures, and internal controls pertaining to personal data obtained from the FL HSMV Data Exchange process to determine if the controls are adequate to protect the data from unauthorized access, distribution, use, modification, or disclosure.

To accomplish the objective, we:

- Reviewed the MOU requirements.
- Reviewed applicable laws and regulations.
- Interviewed appropriate CIT staff.
- Reviewed policies and procedures.

The audit period included records from 4/1/19 to 4/1/20.

The audit methodology was comprised of four steps:

1. Preliminary Risk Assessment: A meeting was held with management to discuss the audit objective and scope.

2. Planning: IG staff created a planning matrix for the project. Meetings were conducted with CIT staff to document the processes and internal controls. Controls were risk rated and audit testing steps were created.

3. Field Work: IG staff conducted internal control testing and substantive testing. Questions arising from testing were reviewed with the CIT Director.

4. Wrap-up: A meeting was held with management to discuss and obtain responses to the initial audit issues.

Observations and Recommendations

CIT Department			
Control	Issue Type/Risk	Issue	Description
ShowCase User Access Approval	Control Enhancement Recommendation (Low Risk)	Outdated User Access Form	*Issue Detail*: The ShowCase user access form does not provide the current available group roles available to users. Recommendation: Update the ShowCase user access form to include all current available group roles to users.
ShowCase User Access Audit	Control Deficiency (Low Risk)	Audit was not performed timely	*Issue Detail*: The ShowCase user access audit to disable accounts which remain dormant over 90 days was not performed in 2019. Upon discovering that the audit had not been performed, CIT conducted the audit immediately on April 8, 2020. As a result, 285 user accounts were disabled. ShowCase automatically terminates passwords after 90 days; therefore, we consider this to be a low risk control deficiency. Recommendation: Ensure the annual user access audit is performed timely.

Conclusion

CIT policies and procedures are approved by the CIT Director and are accessible by employees to ensure the protection of personal data.

The internal controls governing the use and dissemination of personal data have been evaluated in light of the requirements of MOU 0513-19 and applicable laws. Internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification or disclosure.

Internal Control Deficiency – Risk Rating				
Department	Low Risk	Moderate Risk	High Risk	Total
CIT	1	0	0	**1**
Total	**1**	**0**	**0**	**1**

All control issues found during the audit have been corrected to prevent recurrence.

Rating

Satisfactory

Acknowledgements

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