



THE HONORABLE  
**GWEN MARSHALL**

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

**DIVISION OF INTERNAL AUDITING**

**Audit No. 22-02**  
**DAVID Access Controls Audit**

**December 23, 2021**

### **What We Did**

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In accordance with the 2021-2022 annual audit plan, the Division of Internal Auditing (Division) conducted an audit of the Clerk's internal controls over access to the Department of Highway Safety and Motor Vehicles' (DHSMV) Driver and Vehicle Information Database (DAVID). The objective of this audit was to determine whether the Clerk's internal controls are adequate to protect personal data available through DAVID from unauthorized access, distribution, use, modification, or disclosure, in accordance with the Memorandum of Understanding (MOU) with DHSMV. The scope of this audit was set by the MOU Sections IV B and V.

We reviewed DHSMV's reports of employee queries to determine whether DAVID information was obtained for legitimate business purposes. We tested user access during the audit period of January 1, 2021, through September 30, 2021, to verify the following:

- All users accessing the database are authorized.
- User access permissions are updated timely.
- Inquiry dates and times are within normal Clerk business hours.
- Inquiries are related to proper business functions.
- There were no instances of accessing Emergency Contact Information.
- Quarterly Quality Control reviews are performed timely.

### **What We Found**

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We identified the following:

- User access permissions are not always updated timely. We noted one instance where a terminated employee's DAVID access was removed 36 days after the last day of employment.
- Quarterly Quality Control reviews are not performed within 10 days after each quarter as stipulated in the MOU. Quality Control reviews for the first and second quarter were performed November 4, 2021. The Quarterly Control review for the third quarter was dated October 15, 2021.

### **What We Recommend**

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To strengthen internal controls surrounding access to DAVID, we recommend that management:

- Conducts the Quality Control reviews within five days of the end of each quarter, and
- Submits the completed Quarterly Quality Control review report to the Division of Internal Auditing within five business days of completion.
- The Clerk's Office implements a calendar of activity to ensure management remains compliant with internal and external contractual obligations.

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**BACKGROUND AND INTRODUCTION**

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On December 1, 2013, the Leon County Clerk of the Circuit Court and Comptroller (Clerk) entered an Interlocal Agreement No. 3453B, via Memorandum of Understanding (MOU) with the Department of Highway Safety and Motor Vehicles (DHSMV) for access to its Driver and Vehicle Information Database (DAVID). DAVID contains extensive personal information on Florida drivers, including driver license numbers, social security numbers, home addresses and telephone numbers. In addition to drivers' photographs and signatures, DAVID provides the current license plate number for each vehicle the driver owns, driver history information (including driving violations), insurance information, data on previously owned vehicles, and emergency contact information.

MOUs provide that information obtained through DAVID can only be used for the purposes for which authorization was granted and can be disclosed to others only as authorized by state law. Unauthorized use of the database includes queries not related to a legitimate law enforcement or business purpose, improper dissemination to non-law enforcement personnel, and sharing, copying, or distributing information to unauthorized users. Personal data and information associated with a driver or motor vehicle are protected under both federal and state law. Unauthorized access, use, or disclosure of DAVID data can be a violation of criminal law and can result in penalties and civil lawsuits.

To protect the personal data contained in DAVID, the MOU requires the Division of Internal Auditing perform an attestation of the control environment on or before the third and sixth anniversary of the agreement.

**Internal Control Attestation**

MOUs also contain compliance and control measures including Quarterly Quality Control Reviews performed by management to ensure protection of personal data. Additionally, the agreement stipulates:

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.

**Audit Objective**

To meet compliance requirements as stipulated in the MOU, the Division of Internal Auditing developed audit objectives to determine whether the Office has adequate controls in place to prevent unauthorized access to DAVID and to deter unauthorized distribution of the data contained within.

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**RESULTS OF REVIEW**

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Our audit included an evaluation of control activities to determine the adequacy of internal controls used for information accessed through DAVID. Based on our evaluation of the current control environment surrounding DAVID access and use we determined:

The Courts Division’s DAVID Use and Audit policy #9-17 does:

- Require a request for access to DAVID be reviewed prior to granting access.
- Address the dissemination of personal information.
- Require instances of misuse be reported to the DHSMV.
- Address DAVID access removal within five days of the date of employment termination or re-assignment of positions.
- List appropriate activities deemed normal Clerk business regarding the use of DAVID; and
- Ensure practices are consistent with the MOU.

While the design of the controls is adequate, the operating effectiveness may need reinforcement as we noted:

- User access permissions are not always updated timely. As part of a preliminary assessment, the auditor reviewed the activity report for year 2021, associated with the DAVID access administrator and noted the names of former employees whose jobs were terminated in previous years. We requested the dates of termination and DAVID access removal and noted one instance where a terminated employee’s DAVID access was removed 36 days after the last day of employment. See Table 1

**Table 1: Date of Employee Termination and DAVID Access Removal**

<b>Employee</b>	<b>HR Date of Termination</b>	<b>DAVID Access Removal Date</b>	<b># of Days</b>
Employee 1	8/12/2021	8/13/2021	1
Employee 2	10/4/2019	10/3/2019	-1
Employee 3	10/7/2020	11/12/2020	36

- Quarterly Quality Control Reviews are not performed within 10 days after each quarter as stipulated in the MOU. We requested the Quarterly Quality Control Review Reports for the first three quarters of 2021 and noted.
  - Q1-21. Quarterly Quality Review Report dated November 4, 2021.
  - Q2-21. Quarterly Quality Review Report dated November 4, 2021.
  - Q3-21. Quarterly Quality Review Report dated October 15, 2021.

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**OBSERVATION 1 – Quarterly Quality Control Review**

**Risk Score: High**

**Issue:**

Management Quarterly Quality Control Reviews are not performed in compliance with contract HSMV-0255-19 which may lead the Clerk’s Office to lose access to the Driver and Information Vehicle Information Database (DAVID). This issue was raised during the DAVID Access Controls Audit, Report No. 17-01.

**Condition:**

Quarterly Quality Control Reviews were not performed within 10 days of the end of each preceding quarter as stipulated in the MOU. Quality Control Reviews for the first and second quarter were performed on November 4, 2021. Quarterly Control Review for the third quarter was dated October 15, 2021.

**Criteria:**

MOU Section IV Statement of Work, Subsection B, Item 9, states that the Requesting Party (Clerk and Comptroller) agrees to conduct Quarterly Quality Control reviews to ensure all current users are appropriately authorized and using the system for business purposes only. To comply with the MOU, the Courts Department developed Policy #9-17, DAVID Use and Audit, requiring the following to be completed on a quarterly basis:

1. Selection of a minimum of three random users and one week of data access; and
2. Review of the list of current users to determine whether access is required.

Additionally, Section VI, Compliance and Control Measures, Subsection A, states that the Quarterly Quality Control Review report must be completed within 10 days after the end of each quarter and maintained for two years.

**Cause:**

- The responsibility over the Quarterly Quality Control Reviews rests on one employee.
- Lack of a calendar of activities to ensure all compliance matters are timely met.

**Effect:**

The Quarterly Quality Control reviews associated with the first three quarters of the calendar year 2021 were not performed timely.

**Recommendations:**

To ensure the access controls surrounding the DAVID system are adequate, we recommend the Criminal Courts Division:

1. Conducts the QC review within five days of the end of each quarter, and
2. Submits the completed Quarterly Quality Control Review Report to the Division of Internal Auditing within five business days of completion.
3. The Clerk’s Office implements a calendar of activity to ensure management remains compliant with internal and external contractual obligations.

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**APPENDIX A – Management’s Responsibility over Internal Controls**

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COSO defines internal control as a process affected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance.

Management is responsible for establishing and maintaining an adequate system of internal controls, which includes ensuring:

- department resources are used consistent with its mission,
- department resources are safeguarded against waste, loss, misuse, and theft, and
- reliable data is maintained and fairly presented in reports.

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**APPENDIX B – Purpose, Scope, and Methodology**

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The **purpose** of this engagement is to determine whether the Clerk’s internal controls were adequate to protect personal data accessed through DAVID from unauthorized access, distribution, use, modification, or disclosure, in accordance with the Memorandum of Understanding with DHSMV.

The **scope** of this audit included personal data access through DAVID between January 1, 2021, and September 2021.

The **methodology** included:

- reviewing applicable laws, rules, and regulations, including Interlocal Agreement No. 3453B and Courts Division Policy #9-17, DAVID Use and Audit,
- testing user access, user status, and user activity reports,
- evaluating a list of employee separations, new hires, reassignments, and transfers; and
- surveying all DAVID users to determine if information was shared, stored, and exchanged.

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**DISTRIBUTION**

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**County Distribution:**

Allan Rosenzweig, Deputy County Administrator  
Andrew Johnson, Assistant to the County Administrator

**Clerk's Office:**

Gwen Marshall, Leon County Clerk of the Circuit Court and Comptroller  
Ken Kenneth, Chief Deputy  
Shannon Cash-Russell, Director of Criminal Courts  
Daniel Andrew, Chief Information Officer  
Michael Murphy, Assistant Director of Clerk Information Systems  
Jon Mickler, DAVID Point of Contact

**Division of Internal Auditing:**

Luis Camejo, CIA, Internal Audit Manager  
Natalie Hill, Internal Auditor

**2021 Advisory Audit Committee:**

Kim Mills, CPA, Chair  
Cecil Bragg, CPA, Vice Chair  
John Keillor, CPA, CIA  
Deidre Melton, CIA, FE, CISA, CISM, CRISC  
Nancy Shepherd, CPA, CIA

**External Auditor:**

Taylor Harmon, CPA – Thomas Howell Ferguson, PA



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**PROJECT TEAM**

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Engagement was conducted by:  
Luis Camejo, CIA, Internal Audit Manager

**STATEMENT OF ACCORDANCE**

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The Clerk and Comptroller's mission is to inspire public trust and bring credit and esteem to the organization through integrity, excellence in customer service, financial oversight, and the utilization of technology to ensure accessibility to justice.

The Division's mission is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight to the Clerk and Comptroller and the Board of County Commissioners.

This work product was prepared in accordance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Please address inquiries regarding this report to the Division of Internal Auditing at (850) 606-4019.