



Council Auditor's Office

DAVID Compliance Attestation – Clerk of Courts

July 31, 2021

Report #851

Released on: September 24, 2021

REPORT #851

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ATTACHMENT ‘A’ – ATTESTATION STATEMENT

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



September 24, 2021
Report #851

Honorable Members of the City Council
City of Jacksonville

Honorable Jody Phillips, Clerk of Courts
City of Jacksonville

INDEPENDENT AUDITOR'S REPORT

We have evaluated the internal controls in place to protect personal data in the Driver and Vehicle Information Database (DAVID) system from unauthorized access, distribution, use, modification, or disclosure pursuant to the Memorandum of Understanding (MOU) between the Florida Department of Highway Safety and Motor Vehicles and the Duval County Clerk of Courts between October 1, 2018 and July 31, 2021 (See Attachment A). Ensuring there are adequate internal controls in place is the responsibility of the Clerk of Courts. Our responsibility is to express an opinion on the adequacy of the internal controls based on our examination.

Our examination was conducted in accordance with Generally Accepted Governmental Auditing Standards for attestation engagements issued by the Comptroller General of the United States and, accordingly, included examining on a test basis, evidence supporting adequate internal controls are in place to protect personal data in the DAVID system and performing such other procedures, as we considered necessary in the circumstances. Those standards require that we plan and perform the examination to afford a reasonable basis for our judgments and conclusions regarding the activity under examination. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, there are adequate controls in place to protect personal data in the DAVID system from unauthorized access, distribution, use, modification, or disclosure pursuant to the Memorandum of Understanding between the Florida Department of Highway Safety and Motor Vehicles and the Duval County Clerk of Courts. All deficiencies/issues found during the review have been corrected and measures enacted to prevent recurrence.

This report is intended for use in connection with the review of internal controls to which it refers in compliance with the MOU mentioned above and is to be used for no other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kim Taylor

Kim Taylor, CPA
Council Auditor

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



September 24, 2021
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Honorable Members of the City Council
City of Jacksonville

Honorable Jody Phillips, Clerk of Courts
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INTRODUCTION

The Duval County Clerk of Courts and the Florida Department of Highway Safety and Motor Vehicles (DHSMV) entered into a memorandum of understanding (MOU) related to the Clerk's access to the Driver and Vehicle Information Database (DAVID) system which is maintained by the DHSMV. Pursuant to the MOU, upon request from the DHSMV the Clerk of Courts is required to provide an attestation from a currently licensed CPA, its internal auditor or inspector general (See Attachment A). As such, we were requested to conduct a compliance attestation on the Clerk's internal controls surrounding its access and use of the DAVID system.

The DAVID system contains a variety of confidential personal information regarding Florida drivers such as driver license number, home address, license plates, social security number, driver's history, emergency contact information, driver's picture, etc. The Clerk of Courts uses DAVID information in court or traffic related cases for research or confirmation purposes only.

As of July 31, 2021, there were nine employees with access to DAVID. Two users were IT employees and the other seven employees using the database worked in the Misdemeanor, Felony, or Traffic areas at the Clerk of Courts. Clerk employees performed a total of 4,480 searches in DAVID from October 1, 2018 through July 31, 2021.

STATEMENT OF OBJECTIVE

To evaluate and determine that proper internal controls are in place to protect personal data in the DAVID System from unauthorized access, distribution, use, modification, or disclosure.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of the attestation was October 1, 2018 through July 31, 2021. We identified major internal controls in place to protect personal data contained in the DAVID System and to ensure compliance with the MOU. We then tested these controls to determine whether we could rely on them to meet the attestation objective. Lastly, we randomly selected for testing 10 name searches from 2018, 30 name searches from 2019, 30 name searches from 2020, and 30 name searches from

2021. We randomly selected 10 additional name searches to ensure that we tested at least 5 name searches performed by each active user. This resulted in a total sample of 110 name searches to be tested. We reviewed the user activity report as follows:

- We searched each name listed on the user activity report in the Duval County Court Records Inquiry database to verify if these individuals had any court or traffic related case that could justify the search performed by Clerk employees.
- We performed internet searches to find out if the individual searched was a celebrity or a politician.
- We also compared the last name of the Clerk employee doing the search with the last name of the individual being searched to see if they were potentially related.
- We also determined whether the DAVID search was done during regular working hours (from 7:30 am to 6:00 pm) for all user activities within the attestation period.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Findings, and Opportunities for Improvement as they relate to our objectives. Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that objectives are met. A Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF STANDARDS

Our examination was conducted in accordance with Generally Accepted Governmental Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining on a test basis, evidence supporting adequate internal controls in place to protect personal data in the DAVID system and performing such other procedures, as we considered necessary in the circumstances. Those standards require that we plan and perform the examination to afford a reasonable basis for our judgments and conclusions regarding the activity under examination. We believe that our examination provides a reasonable basis for our opinion.

AUDITEE RESPONSES

Responses from the Clerk of Court's Office have been inserted after the respective finding and recommendation. We received these responses from Jennifer Spinelli, Chief Financial Officer at Clerk of Courts, in a memorandum dated September 24, 2021.

CONCLUSIONS

Overall, we found that proper controls appear to be in place to protect personal data in the DAVID System from unauthorized access, distribution, use, modification, or disclosure. We did note some timing issues that were addressed by the Clerk's Office. (See Attachment A)

OBJECTIVE

To evaluate and determine that proper internal controls are in place to protect personal data in the DAVID System from unauthorized access, distribution, use, modification, or disclosure.

Finding 1 * Quarterly Quality Control Reviews Not Always Completed Timely*

Section 6(A) of the MOU states that quarterly quality control reviews of the use of the DAVID database must be completed within 10 days after the end of each quarter. We confirmed that the Clerk of Courts performed the quarterly quality control reviews; however, we found that 8 out of 12 (or 66.67%) quarterly quality control reviews were not completed within the required 10 days. Except for two, all were completed within 10 days after the due date and the two that took longer were during the beginning of the COVID-19 pandemic. See table below.

#	End of Quarter	QQC Review Due Date	Date Completed	Days Late
1	9/30/18	10/10/18	10/03/18	
2	12/31/18	01/10/19	01/06/19	
3	3/31/19	04/10/19	04/19/19	9
4	6/30/19	07/10/19	07/03/19	
5	9/30/19	10/10/19	10/15/19	5
6	12/31/19	01/10/20	01/14/20	4
7	3/31/20	04/10/20	05/11/20	31
8	6/30/20	07/10/20	09/23/20	75
9	9/30/20	10/10/20	10/14/20	4
10	12/31/20	01/10/21	01/11/21	1
11	3/31/21	04/10/21	04/07/21	
12	6/30/21	07/10/21	07/20/21	10

Recommendation to Finding 1

We recommend that the Clerk of Courts perform the quality control reviews every quarter within 10 days after the end of each quarter as required by the MOU.

Auditee Response to Finding 1

Agree Disagree Partially Agree

Procedures have been implemented that will ensure that quality control reviews are performed timely.

Finding 2 *New Agency Head Contact Information Not Updated Timely*

Section 4(B)11 of the MOU states that any changes to the names of the Requesting Party, its Agency head, its point of contact, address, telephone numbers, and/or email address in the DAVID system must be updated within 10 calendar days of occurrence. We noted that the contact information of the new Clerk of Courts, who took office on January 5, 2021, was not updated timely in the DAVID System. The contact information was updated in the DAVID system on September 10, 2021, after we asked about the changeover.

Recommendation to Finding 2

We recommend that the contact information of the agency head and the point of contact employees be updated in the DAVID system within 10 calendar days of the change as required by the MOU. To assist in ensuring timely communication, the contact information included in the DAVID system should be reviewed for accuracy during each quarterly quality control review.

Auditee Response to Finding 2

Agree Disagree Partially Agree

Procedures have been implemented that will ensure that the DAVID system is updated whenever there is a change in contact information for the agency head or point of contact.

Opportunity for Improvement 1 *Quarterly Quality Control Review of Training and Access Rights*

We found a two opportunities for improvement related to how the Quarterly Quality Control Review could be improved. The first item relates to adding a step to look at the length of time since each user has accessed the system and then documenting justification of use for anyone that has not accessed the system for a set period of time (e.g., six-months or one-year). This would help address situations where people have been transferred or changed job duties and no longer need access. Section 4(B)(8) of the MOU states that the Clerk of Courts agrees to update user access/permission upon reassignment of users within 5 business workdays. Lack of access for a significant period of time indicates a potential lack of need. We found three employees who had access to the DAVID system had not used the system in over a year prior to their accounts being deactivated. These accounts were not in use for 370 to 951 days before the accounts were made inactive.

We also recommend adding a step to the Quarterly Quality Control Review that would verify each employee has completed required training within the year. We found four out of nine (44.4%) users who had access to the DAVID system had not completed the annual required instructional training within the last year. The lapse in training was from 453 to 553 days since these users last completed required training. Three of the users have not signed into the DAVID system after the due date of their last required training and the other user signed in after missing the training deadline to change their password. This person is an IT employee who only grants access and does not perform searches. While the system does prevent users from using the system if they have not completed the training, this is an indication that the employee may not need access.

Recommendation to Opportunity for Improvement 1

We recommend that the Clerk of Courts review employees' last use of the DAVID system and compliance with the DAVID training during the quarterly quality control review process. If the user is out of compliance with training or has not used within a set amount of time, there should be a process to notify the employee about the required training and documentation as to whether the employee still needs access.

Auditee Response to Opportunity for Improvement 1

Agree Disagree Partially Agree

We agree with the finding and recommendation and note that all users are current on their annual training. Procedures have been implemented to ensure that required training is completed timely.

We appreciate the assistance and cooperation we received from the Clerk of Courts throughout the course of this examination.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor

Attachment A



Terry L. Rhodes
Executive Director

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Tallahassee, Florida 32399-0500
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ATTESTATION STATEMENT

Contract Number HSMV-0139-19

In accordance with Section VI., Part B, of the Memorandum of Understanding between **Department of Highway Safety and Motor Vehicles** and Duval County Clerk of Court (Requesting Party), this MOU is contingent upon the Requesting Party having appropriate internal controls in place to ensure that data provided/received pursuant to this MOU is protected from unauthorized access, distribution, use, modification, or disclosure. 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. The Providing Agency may extend the time for submission of the Attestation Statement upon written request by the Requesting Party for good cause shown by the Requesting Party.

Duval County Clerk of Court (Requesting Agency) hereby attests that the Requesting Party's controls were evaluated as required in Section VI. Part B of the MOU and the controls are adequate to protect personal data from unauthorized access, distribution, use, modification or disclosure, and is in full compliance with requirements of the contractual agreement. Furthermore, any and all deficiencies/issues found during the review were corrected and measures enacted to prevent recurrence.

The above evaluation was conducted by Requesting Party's Internal Auditor; Inspector General; Risk Management IT Security Professional; Currently licensed Certified Public Accountant, identified below as the Auditor.

Jody Phillips
Signature of Authorized Official or
Delegated Official with letter of Authority

Jody Phillips
Printed Name

Clerk of Court
Title

9/24/2021
Date

Kim Taylor
Signature of Auditor

Kim Taylor
Printed Name

Council Auditor
Title

9/24/21
Date