



Council Auditor's Office

DAVID Compliance Attestation – Clerk of Courts

May 22, 2024

Report #884

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ATTACHMENT ‘A’

ATTESTATION STATEMENT

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



May 22, 2024

Report #884

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 January 1, 2023, and April 30, 2024, (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. An examination requires that we plan and perform the engagement to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specific requirements of the MOU. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material non-compliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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 MOU between the Florida Department of Highway Safety and Motor Vehicles and the Duval County Clerk of Courts. No deficiencies/issues were found during the review that required being corrected.

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



May 22, 2024

Report #884

Honorable Members of the City Council
City of Jacksonville

Honorable Jody Phillips, Clerk of Courts
City of Jacksonville

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 and upon set anniversaries of the MOU, 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 this attestation by the Clerk's Office.

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 April 30, 2024, there were nine employees with access to DAVID. Two users were Information Technology (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 788 searches in DAVID from January 1, 2023, through April 30, 2024

STATEMENT OF OBJECTIVES

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 January 1, 2023 through April 30, 2024. 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, there are multiple search types that can be performed by authorized users such as name, license plate, or drivers license numbers. Given the risk and the fact that there were only 7 searches performed on names out of the total 788 searches, we selected

for testing all 7 name searches that occurred during our attestation scope. Additionally, due to the low number of name searches, we also randomly selected all searches during two different weeks (18 searches) from within our scope to test. This resulted in a sample of 25 searches (7 name searches and 18 non-name searches) to be tested. We reviewed the user activity report as follows:

- We observed a Clerk employee repeat the search in the Clerk of Courts Case Management system to see 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 name of the individual searched or associated with the vehicle information 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 searched or associated with the vehicle information searched to see if they were potentially related.
- We also determined whether the DAVID search was done during regular working hours (from 7:00 am to 7:00 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 audit objective(s). 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

No responses were received since we did not have any reportable issues.

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. (See Attachment A)

We noted no findings.

We appreciate the assistance and cooperation we received from the Clerk of Court's Office throughout the course of this examination.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor

Attachment A



Dave Kernor
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

5/22/2024
Date

Kim Taylor
Signature of Auditor

Kim Taylor
Printed Name

Council Auditor
Title

5/22/24
Date