

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



FINAL REPORT 2024-0000005

Duval County Property Appraiser Internal Control
and Data Security Compliance Review Audit

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INSPECTOR GENERAL

12/09/2024

DATE ISSUED

“Enhancing Public Trust in Government Through Independent and Responsible Oversight”

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ATTESTATION REPORT

Purpose

The Duval County Property Appraiser requested the Office of Inspector General (OIG) to conduct this Internal Control Attestation. This engagement is in accordance with the Property Appraiser's Memorandum of Understanding (MOU) HSMV-0810-22 with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV). The MOU stipulates that the Property Appraiser must obtain an internal control attestation to maintain electronic access to Driver's License and Motor Vehicle information. The objective of this attestation is to assess whether the Property Appraiser has implemented adequate internal controls to govern the use and dissemination of personal data, ensuring the protection of personal information provided by FLHSMV from unauthorized access, distribution, use, modification, or disclosure.

Background

On January 11, 2022, the Property Appraiser executed a MOU with the FLHSMV to gain access to FLHSMV data. This data is utilized when Duval County property owners apply for homestead exemptions online. Property owners input their personal identification information into the Property Appraiser's portal, which is then cross-verified with FLHSMV data. At no point do the property owner or Property Appraiser employees have access to or view the FLHSMV data.

In preparation for renewing the MOU, the Property Appraiser formally requested the OIG to conduct this audit on October 16, 2024.

Statement of Objectives, Scope, and Methodology

The objective of the engagement was to determine if the internal controls concerning the use and dissemination of personal data were adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. To do so the OIG sought to determine:

1. Whether there are appropriate policies and procedures, including data security policies, in place for personnel to follow;
2. Whether the policies and procedures have been approved by a Risk Management IT Security Professional; and
3. Whether the policies and procedures adhere to the terms of the MOU and applicable local, state, and federal laws.

The scope of the engagement is from September 2022 to November 2024—the time following the last attestation (*Duval County Property Appraiser Internal Control and Security Compliance Review Audit 2022-CR-0003*). For the current attestation, the OIG interviewed staff from the Property Appraiser and the City’s Technology Solutions Office. The OIG also reviewed policies and procedures and compared this to the requirements of the MOU and applicable State and Federal laws¹.

Statement of Auditing Standards

The attestation was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing*, as established by the Institute of Internal Auditors. These standards mandate that the OIG plan and execute the attestation in a manner that ensures the collection of sufficient, reliable, relevant, and useful information to substantiate the results and conclusions drawn in alignment with the defined objectives. Additionally, this attestation was conducted in compliance with Section 1.203 of the Charter of the City of Jacksonville and Section 602.303 of the Jacksonville Ordinance Code.

Statement of Compliance

The Property Appraiser’s Office has implemented effective internal controls to safeguard personal data. These controls adequately prevent unauthorized access, distribution, use, modification, or disclosure of sensitive information as it relates to this specific use of FLHSMV’s data. Importantly, neither end-users nor Property Appraiser employees directly access the data provided by FLHSMV. Instead, the data is entered by homestead exemption applicants solely for verification purposes and it is not visible to applicants or employees. Consequently, many MOU requirements do not apply in this context. However, all applicable requirements were thoroughly reviewed and found to be in compliance. Additionally, the City’s Technology Solutions Office confirmed that appropriate IT safeguards are in place to ensure adherence to the MOU’s standards.

¹ 18 USC § 2721(c); Fla. Stat. § 119.0712 (2022); Fla. Stat. § 282.318 (2022); Fla. Stat. § 501.171 (2023); Fla. Admin. Code Ann. 60GG-2 (2023)

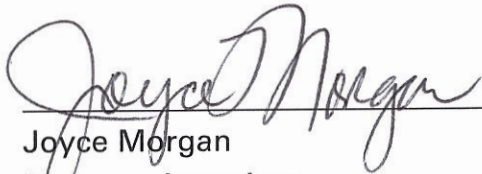
Management's Response

On December 5, 2024, the Property Appraiser was provided a copy of the attestation and given an opportunity to respond on or before December 13, 2024.

The signature below acknowledges receipt and review by the Duval County Property Appraiser :

Acknowledged with no Response

Acknowledged with Response

 12-5-2024

Joyce Morgan

Date

Property Appraiser

Duval County Property Appraiser

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