

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



FINAL REPORT 2024-CR-0002

Property Appraiser's Office DAVID Compliance
and Control Measures Attestation

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INSPECTOR GENERAL

08/20/2024

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) conduct this Internal Control Attestation (2024-CR-0002). This engagement followed the requirements of the Property Appraiser’s Memorandum of Understanding HSMV-0288-19 (MOU) with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV). The MOU requires the Property Appraiser to obtain an internal control attestation to continue to use the DAVID system. The purpose is to determine if the Property Appraiser has the appropriate internal controls to protect personal data contained within DAVID from unauthorized access, distribution, use, modification, or disclosure.

Background

On October 23, 2018, the Property Appraiser signed the MOU with FLHSMV to utilize their DAVID system. DAVID allows computer access to Florida driver and vehicle information. The Property Appraiser primarily uses this system to verify homestead property designations according to Florida State Statute § 196.015.

The MOU requires an Internal Control Attestation to be completed before the third and sixth year of the contract. *HSMV-0288-19, Sec. VI. B.* This attestation is for the sixth year and reviews whether DAVID data is appropriately protected from unauthorized access, distribution, use, modification, or disclosure.

Statement of Objectives, Scope, and Methodology

The objectives of the attestation were to:

1. Determine whether the Property Appraiser has adequate internal controls to physically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure.
2. Determine whether the Property Appraiser has adequate internal controls to electronically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure.
3. Determine whether the Property Appraiser has appropriate internal controls to ensure employee compliance with FLHSMV rules which protect against the unauthorized access, distribution, use, modification, or disclosure of the data.

The scope of the engagement is from October 2021 to June 2024—the time following the last attestation. For the current attestation, the OIG interviewed

Property Appraiser employees and reviewed their records and physical spaces. Additionally, the OIG obtained information from employees of FLHSMV, COJ Information Technologies Department, and COJ Talent Management Department.

The Audit Unit reviewed documents required by the MOU such as Quarterly Quality Control Review Reports (QQCRR) and Annual Certifications for completeness and timeliness. The Audit Unit also examined DAVID's active and inactive users and compared them to COJ's employment records.

Statement of Auditing Standards

The attestation was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors. The standards require the OIG to plan and perform the attestation to obtain sufficient, reliable, relevant, and useful information to support the engagement results and conclusions based on the stated objectives. This attestation was also conducted according to Section 1.203, Charter of the City of Jacksonville, and Jacksonville Ordinance Code, Section 602.303.

Findings and Recommendations

OBJECTIVE 1: Does The Property Appraiser have adequate internal controls to physically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure?

The Property Appraiser has appropriate security measures to physically protect FLHSMV data. The Property Appraiser's offices require badge access to enter and most employees' badges only work during normal business hours. Additionally, non-employees must enter the building through security and check in with a receptionist. These non-employees are supervised while inside the office.

There are also appropriate internal controls to protect printed FLHSMV data. When DAVID information is printed, it is secured before being transferred to a locked trashcan for shredding by Access Information Management.

Recommendation: No recommendation at this time.

OBJECTIVE 2: Does the Property Appraiser have adequate internal controls to electronically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure?

Currently, the Property Appraiser has sufficient internal controls to electronically protect its computer systems and the DAVID program. These controls include adequate anti-virus software, a firewall, and password policies. They also timely terminate ex-employee access to DAVID. While the Property Appraiser has properly completed their QOCRRs for the past year, previously they had not audited enough employees. The MOU requires that at least 10 employees be audited, and the Property Appraiser had not done so for four quarters. However, before this engagement, the Property Appraiser had addressed this issue, and they are currently in compliance.

QOCRR Quarter	Audited Employees
2nd Qt 2022	9
3rd Qt 2022	8
4th Qt 2022	9
1st Qt 2023	10
2nd Qt 2023	8
3rd Qt 2023	11
4th Qt 2023	12
1st Qt 2024	11
2nd Qt 2024	11

Recommendation: No recommendation at this time.

OBJECTIVE 3: Does The Property Appraiser have appropriate internal controls to ensure employee compliance with FLHSMV rules which protect against the unauthorized access, distribution, use, modification, or disclosure of the data?

The Property Appraiser's internal controls managing employee use of DAVID are sufficient. The Property Appraiser provides employees with a comprehensive training manual that covers the restrictions and penalties for the use and misuse of DAVID. They also have appropriate procedures to investigate and report employee misuse of DAVID.

Recommendation: No recommendation at this time.

Management's Response

On August 16, 2024 the Property Appraiser was provided a copy of the attestation and given an opportunity to respond on or before August 26, 2024.

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

Acknowledged with no Response

Acknowledged with Response



Joyce Morgan
The Duval County Property Appraiser
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Date