



Office of Nikki Alvarez-Sowles, Esq. Pasco County Clerk & Comptroller

March 5, 2020

The Honorable Mike Moore, Chairman, and
Members of the Board of County Commissioners
Pasco County Board of County Commissioners
8731 Citizens Drive
New Port Richey, FL 34654

Dear Chairman Moore and Members of the Board:

Enclosed is Audit Report No. 2020-02. As requested by management, the Department of Inspector General (IG) conducted an audit of the Stormwater Management Division's (Division) use of the Driver and Vehicle Information Database (DAVID) system. This audit was requested in response to an attestation request by the Florida Department of Highway Safety and Motor Vehicles (FLHSMV). The overall objective of this audit was to evaluate the adequacy of internal controls over DAVID information and determine if the Division was in compliance with the Memorandum of Understanding (MOU) HSMV-0319-17.

The IG concluded that the internal controls over the DAVID information were adequate and the Division was in compliance with the MOU. The issues identified during the audit have been corrected and measures were enacted to prevent recurrence. The IG recommended the Division execute the attestation statement.

Based on the results of the completed audit, six audit comments were identified. All comments and recommendations were brought to management's attention and their verbatim responses were included in this report. Recommendations were provided to management to improve the control environment. The results of the audit were as follows:

1. The cubicle utilized to access DAVID information was not secure from unauthorized view and access.
2. Authorization and Acknowledgement Forms were not maintained.
3. Review of the Point of Contact's (POC) DAVID activity was not independent or documented.
4. The DAVID Access Standard Operating Procedures were not up-to-date.
5. The FLHSMV was not notified of the change of agency head within ten calendar days of occurrence as required by the MOU.

6. The POC Quarterly Monitoring Logs completed contained incorrect information and appeared to be a duplication of the Quarterly Quality Control Review Report.

We appreciate the cooperation, professional courtesy, and responsiveness received from management during this audit. Please let us know if you wish to discuss any of the information provided in the report.

We request the Board to receive and file this report.

Sincerely,



Nikki Alvarez-Sowles, Esq.
Clerk & Comptroller

NAS/sd

Office of Nikki Alvarez-Sowles, Esq.

Clerk & Comptroller

Pasco County, Florida

Stormwater DAVID Contract Attestation

March 24, 2020



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Report No. 2020-02

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Executive Summary

Background Information

On 10/28/2019, the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) requested the Board of County Commissioners (BCC) Stormwater Management Division (Division) to submit an Attestation Statement to the FLHSMV by 03/27/2020. The purpose of the attestation was to ensure that the Division was using the Driver and Vehicle Information Database system (DAVID) information in an appropriate manner as required by the Memorandum of Understanding (MOU).

On 10/30/2019, the Department of Inspector General (IG) initiated an audit in response to a request from the Stormwater Management Division. The purpose of the audit was to evaluate the adequacy of internal controls over DAVID information. DAVID information must be protected from unauthorized access, distribution, use, modification, or disclosure. In addition, the IG's review and evaluation of the internal controls over DAVID information provided assurance that the Division could sign and submit the Attestation Statement to the FLHSMV.

On 3/28/2017, the Division renewed an MOU (Contract #HSMV-0319-17) with the FLHSMV for electronic access to the DAVID database for a six year term. This MOU defined user responsibilities and established the purposes for and conditions of electronic access to DAVID. The MOU required the Requesting Party (Division) ensure that its employees complied with the requirements, and that there were adequate controls in place to protect the personal data from unauthorized access and dissemination.

The Division used the DAVID system to access driver license and vehicle information while enforcing the County's Code of Ordinances. Citations were issued for environmental crimes, such as illicit discharge, illegal fill, illegal dumping, and erosion and sediment control violations. There were two Public Works Inspectors with access to the DAVID system.

DAVID provided driver information that was considered confidential and sensitive (i.e., driver license number, name, address, and motor vehicle records). The information was only to be utilized for business-related purposes in completing job functions and was required to be protected from unauthorized users review or retrieval.

Unauthorized use of the database included queries not related to business (job function) purposes, personal use, dissemination of information to unauthorized personnel, and copying the information. In addition to revocation of Division access, unauthorized access, use or distribution of DAVID information can result in penalties, civil lawsuits, and possible criminal law violations. Upon identification of misuse, the Division was required to immediately notify FLHSMV and the affected individual(s) that personal information was compromised by unauthorized access, distribution, use, modification, or disclosure.

Initial training for new users included a mandatory online DAVID instructional training and exam. Prior to gaining access into the DAVID system, users were required to complete the training and pass the exam. The training included instruction on the confidential nature of the information and the criminal sanctions for unauthorized use of the information.

Objectives

The overall objective of this audit was to evaluate the adequacy of internal controls over DAVID information. Specifically, the audit objectives were to:

- Determine if the Division was in compliance with the terms and provisions of MOU (Contract #HSMV-0319-17).
- Determine if internal controls over DAVID information were adequate to protect it from unauthorized access, distribution, use, modification, or disclosure.

Scope and Methodology

The audit period was from October 28, 2018 through October 28, 2019. The scope was limited to the requirements specified in the MOU. The nature and scope of the audit was intended to provide objective and relevant assurance, and to contribute to the effectiveness and efficiency of governance, risk management, and control processes of the area under review.

Although the audit team exercised due professional care in the performance of this audit, this does not mean that unreported noncompliance or irregularities did not exist. The deterrence of fraud, and employee abuse was the responsibility of management. The audit procedures alone, even when carried out with professional care, could not guarantee that fraud, waste, or abuse would be detected.

The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. The purpose of this report was to provide an independent, objective analysis, recommendations, and information concerning the activities reviewed. It was not an appraisal or rating of management.

The IG team planned and performed the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. The evidence and documentation obtained during the audit process provided this reasonable basis. To achieve the objectives, the procedures performed included, but were not limited to, the following:

- Reviewed MOU for Governmental Entity Access to DAVID (Contract #HSMV-0319-17).
- Reviewed internal policies and procedures related to use and oversight of the DAVID system.
- Interviewed key personnel involved in the DAVID oversight process and users with access to the DAVID system.
- Reviewed a random sample of DAVID user activity reports for misuse.
- Reviewed documentation as required by the FLHSMV to maintain compliance with the MOU.
- Identified opportunities for improvement.

Statutory and Pasco County Guidelines

To conduct this audit, the Department of Inspector General relied on the following authoritative guidelines to serve as criteria:

- Memorandum of Understanding for Governmental Entity Access to DAVID (Contract #HSMV-0319-17)
- Chapter 218.33(3), Florida Statutes
- Chapter 119, Florida Statutes
- Pasco County Stormwater Management Policies and Procedures for DAVID Access, dated 4/20/2016

Conclusion

Based on a review of the Division's internal policies and procedures and corrective actions taken by management during the course of this audit, the IG concluded that the internal controls over the DAVID information were adequate to protect information from unauthorized access, distribution, use, modification, or disclosure. The issues identified during the audit have been corrected and measures were enacted to prevent recurrence. The IG determined that the Division was in compliance with the requirements of the MOU (Contract #HSMV-0319-17) and was authorized to sign the Attestation Statement.

The recommendations made in this report were offered to strengthen the control environment. All comments, and recommendations were discussed with management, and their verbatim responses were included in this report.

The Department of Inspector General commends the Division for their professionalism, cooperation and responsiveness during the audit.

Based on the documentation reviewed and audit procedures performed, the IG identified six opportunities for improvement:

No.	Description	Page Reference
Comments (Control):		
1.	Unsecure workstation	5
2.	Authorization and Acknowledgment Forms were not maintained	5
3.	Review of POC activity was not independent or documented	6
4.	DAVID Access SOP's were not up-to-date	7
5.	Notification of change in agency head	10
6.	POC Quarterly Monitoring Logs	11

Audit Comments & Recommendations

Control Activities: Listed below were comments that represent opportunities to strengthen the internal controls. For each comment, a recommendation has been included.

1. Unsecure workstations

According to the MOU (Section V, Subsection G), all DAVID-related information was required to be protected in such a way that unauthorized persons cannot view, retrieve, or print the information. During the audit, we noted the cubicle utilized to access DAVID information was not secure from unauthorized view and access.

- In addition to the authorized DAVID users, other Stormwater Inspectors utilized the cubicle workspace. Additionally, there was not a door on the cubicle. The DAVID users stated they tried to access the DAVID system when the unauthorized inspectors were not inside the cubicle. The photo below was taken from the entrance of the cubicle.

Recommendation:

- Provide the DAVID system users with a secure location to access the DAVID system, enter protected information into citations, and enforce laws, rules, and regulations related to Stormwater.
- If this is not feasible, implement compensating controls to ensure the DAVID system is securely accessed when other employees are present.

Management Response:

Agreed.

Corrective Action Plan:

Prevent the access of unauthorized personnel in the area when using the DAVID System. Stephen Honaker will be responsible for this action.

A temporary preventive action plan will be established to ensure that when the DAVIS System is being utilized, personnel who are not authorized to use the system will have restricted access to the area. We anticipate addressing this issue permanently once we have moved to our new facilities (01/04/2023)

Target Implementation Date:

Immediately.

2. Authorization and Acknowledgement Forms were not maintained

Completed Access Authorization Request and Acknowledgement of Penalties for Misuse forms were not current. There was confusion about who maintained the executed forms, where they were to be stored, and the Division was not able to locate them. The following was noted:

- According to the Point of Contact (POC), the original Access Authorization Request forms that were previously completed (in 2016) could not be located. Therefore, new forms were completed and signed on November 18, 2019.
- The Acknowledgement of Penalties for Misuse forms provided during the audit were dated May 28, 2017. However, these forms were not signed by the supervisor. This issue was brought to management's attention during the prior audit (#2016-05), and new forms were completed in response to that audit on November 16, 2016. The revised forms (dated November 16, 2016) could not be located when requested by the IG team.
- The Acknowledgment form that was executed prior to the Auditor III being granted access was not maintained on file. The lead auditor was required to obtain this form from the Clerk & Comptroller's DAVID POC. This form was executed on January 7, 2015.

Recommendation:

- Maintain current Acknowledgment of Penalties and Misuse forms on file with the appropriate approval signatures. Maintain forms for all DAVID users, including auditors.
- Revise the Stormwater Management Enforcement Policies and Procedures for DAVID access to require regular, periodic maintenance of these acknowledgment and authorization forms.
- Encrypt the PDF files and save them in the DAVID folder that is within the protected "Enforcement" folder. Include details in the policies and procedures about where and how forms are stored to facilitate easy access for audit or other required purposes

Management Response:

Agreed.

Corrective Action Plan:

Pasco County Stormwater Management Enforcement Policies and Procedures for DAVID Access has been updated to address these issues. Stephen Honaker and Jaime Morales were responsible for this action.

Sections 1 (Initial DAVID Setup) of the Pasco County Stormwater Management Enforcement Policies and Procedures for DAVID Access have been updated to address these issues (see revised version).

Target Implementation Date:

January 24, 2020

3. Review of POC activity was not independent or documented

The Assistant Director of Public Works stated he conducted monthly reviews of the POC's DAVID activity. However, the reviews were not documented and the user activity reviewed was not independent because it was generated from the DAVID system by the POC. As a result, the

IG could not verify that reviews of the POC's activity were performed or the information provided for the review was complete and accurate.

Recommendation:

- The Assistant Director of Public Works must independently run the POC's User Activity Report from the DAVID system when conducting the monthly and quarterly reviews of the POC. Request read-only access to the Stormwater's DAVID system for monitoring purposes.
- Create documented policies and procedures that provide the Assistant Director of Public Works step-by-step guidance for conducting and documenting quarterly reviews of the POC's DAVID activity. Ensure these procedures coincide with the MOU requirements to maintain a record of each review for two years and to help protect the DAVID information from unauthorized access, distribution, use, modification, or disclosure.

Management Response:

Agreed.

Corrective Action Plan:

New function and responsibilities for the Assistant Director of Public Works have been incorporated into Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System that will address this issue. Stephen Honaker and Jaime Morales were responsible for this action.

In section 5 (DAVID Monitoring) and subsection 5a and 5b of the Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System, we have added the following:

- *The Assistant Director of Public Works (ADPW) will review the monthly monitoring report by accessing the DAVID system to confirm that the information contained in the report is accurate.*
- *After confirmation, the ADPW will document this process by converting the information from an excel format to a Portable Document Format (PDF). Following the APWD will digitally sign the report serving as validation and approval for the report. Such PDF will be password encrypted and saved in the Enforcement Folder, which will be securely protected and accessible only to authorized personal. The monthly monitoring report must be retained for the terms of two (2) years.*

Target Implementation Date:

January 24, 2020

4. DAVID Access SOP's were not up-to-date

The DAVID Access SOP's had not been updated since April 20, 2016, and did not reflect all the current policies and operating procedures. In addition, they did not include all of the key controls and procedures that need to be followed to protect the DAVID data from unauthorized access, distribution, use, modification, or disclosure. The following was noted:

- a) Procedures for activating and deactivating DAVID users did not:
- Reflect the correct title when stating which person was to determine who needed access to the DAVID system. The SOP mentioned the Director rather than the Assistant Director.
 - State that an Access Authorization Request form must be completed prior to the granting of DAVID access.
 - State that the Access Authorization Request form and Acknowledgment form must be maintained on file.
 - Provide detailed procedures and guidance for activation of new and dual users.
 - Provide detailed procedures and guidance for deactivation of a user.
- b) Procedures for current DAVID monitoring activities did not:
- Instruct the Assistant Director of Public Works to conduct reviews of the POC's activity. Instead, it instructed only the administrator to conduct such reviews.
 - Provide detailed procedures for the review of the POC's activity by the Assistant Director of Public Works.
 - Provide procedures for conducting monthly monitoring activities.
 - State current operations for DAVID monitoring. Specifically:
 - The POC monitors all users, not a random selection.
 - The POC monitors all users monthly in addition to quarterly reviews.
 - State that case numbers were to be verified to ensure searches were made for a legitimate business purpose.
 - State that the QQCR must be completed within 10 days after the end of the quarter.
 - State that documentation from monitoring activities must be maintained for two years.
- c) The SOP did not include some information required by Section VI Compliance and Control Measures, Subsection D of the MOU. Specifically, that the POC must include the following information when reporting misuse to the FLHSMV via letter:
- The date of an incident occurrence.
 - The names of responsible personnel.

- d) Some attachments reflected incorrect information or were considered unnecessary as not all attachments were utilized in current operating activities according to DAVID users.
- The POC's Monthly Monitoring Log reflected "Officer" in the second column rather than "Inspector." Also, this document was not assigned an attachment number.
 - Attachment 4 of the SOP was not utilized when conducting a quarterly review. Instead, the POC utilized the Quarterly Quality Control Review Report provided by the FLHSMV.
 - Attachment 5 of the SOP was not utilized to in preparing a quarterly report to identify the selected inspectors and the findings of the monitoring on a log.
- e) Procedures for accessing the DAVID system did not agree with current operational practices, nor provided adequate guidance to perform a search in the DAVID system. Specifically, the SOP stated that:
- DAVID users must contact the POC/Assistant Public Works Director for authorization prior to conducting a search in the DAVID system. According to the DAVID users, prior authorization was not required to access the DAVID system.
 - The POC must track the request for DAVID system access using attachment 3. According to the DAVID users, DAVID activities were tracked within the DAVID system, and that a separate log was not maintained.
- f) Procedures for securely inputting DAVID information into citations and storing such citations did not exist.
- The SOP did not state that all information from the DAVID system was inputted into citations.
 - The SOP did not state that documentation related to the DAVID system (MOU, SOP, QQCRs, Monthly Reviews, etc.) were to be stored in the protected enforcement folder.
- g) The SOP did not state that the agency head was required to sign the Annual Certification (affirmation) and the Attestation Statements.

Recommendation:

- Update the policies, procedures, and attachments to reflect clear and up-to-date processes for all activities executed by Stormwater employees involved in DAVID system operations and reviews.
- Revise and update the SOP to address all of the issues mentioned above.

Management Response:

Agreed

Corrective Action Plan:

Pasco County Stormwater Management Enforcement Policies and Procedures for DAVID Access has been updated, and all attachments have been corrected to address these issues. Stephen Honaker and Jaime Morales were responsible for this action.

Multiple Sections of the Pasco County Stormwater Management Enforcement Policies and Procedures for DAVID Access have been updated and created to address these issues (see revised version).

Target Implementation Date:

1/24/2020

5. Notification of change in agency head

The FLHSMV was not notified of the change of agency head within 10 calendar days of occurrence as required by Section IV, Statement of Work, Subsection B (10) of the MOU. The former County Administrator retired and was replaced on May 1, 2017. The FLHSMV was not notified of the change in agency head until February 26, 2019.

Recommendation:

- Establish policies and procedures for reviewing the MOU regularly, and compare the requirements outlined in the MOU to the DAVID Access SOP.
- Revise the SOP to instruct Stormwater to follow the MOU requirement stated in Section IV Statement of Work, Subsection B (10).

Management Response:

Agreed

Corrective Action Plan:

Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System has been updated to address this issue. Stephen Honaker and Jaime Morales were responsible for this action.

In Section 10 (Information Update) of the Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System, we have included the following:

Any information update or changes to the name of the requesting party (Pasco County), its County Administrator, its POC, address, telephone number and email address should be updated in the DAVID system within ten (10) calendar day of the occurrence in accordance to Section IV, Article B, Paragraph 10, of the Memorandum of Understanding (MOU) Revised on 11-2016

Target Implementation Date:

January 24, 2020

6. POC Quarterly Monitoring Logs

The POC Quarterly Monitoring Logs (log) completed contained incorrect information and appeared to be a duplication of the Quarterly Quality Control Review Report. According to staff, this log was used as a support document to the Quarterly Quality Control Review Report that was required by the MOU. The following was noted:

- This log documented if supervisor logs were reviewed. This activity was not relevant to Stormwater According to staff; the supervisor logs were not utilized since it was tracked within the DAVID system.
- The log referred to the incorrect search code.
- The POC Quarterly Monitoring Log indicated that Field Supervisor Logs (Attachment 3 of the SOP) were reviewed quarterly. However, Stormwater did not utilize the supervisor logs. According to the DAVID users, user activity was captured within the DAVID system on the User Activity Report. See screenshot of Field Supervisor Log below:

Attachment 3
Pasco County Code Enforcement
Field Supervisor Log

Date	Time	Officer	Case	Information Ran

- The log indicated that signed authorizations for all users were verified quarterly. However, the POC was unable to locate the authorization forms, and new forms were completed as a result. It was not apparent that the forms were verified quarterly, although the POC indicated they were on the log.

Recommendation:

- Evaluate the necessity of the POC Quarterly Audit Log and consider discontinuing the log to prevent duplication of work.
- If it is determined that this log is necessary, revise the log to reflect current and relevant Stormwater operations, and create a procedure for executing the log quarterly. In this procedure include a requirement to attach documentation to the log that supports the answers completed by the POC, such as the User by Agency Report, Authorization and Acknowledgement forms, monthly monitoring documentation, etc.

Management Response:

Agreed

Corrective Action Plan:

Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System has been updated, and all attachments have been corrected to address these issues. Stephen Honaker and Jaime Morales were responsible for this action.

Section 5 (DAVID Monitoring) of the Pasco County Stormwater Management Enforcement Policies and Procedures to access and use the David System has been created to address these issues (see revised version).

Target Implementation Date:

January 24, 2020