

CCC Administration - DAVID Attestation

Report No. 2022-01

Department of
Inspector General
7/12/2022

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Office of Pasco County Clerk & Comptroller

INTRAOFFICE MEMORANDUM

DATE: 7/12/2022

TO: Nikki Alvarez-Sowles, Clerk & Comptroller

FROM: Patrice Monaco-McBride, Inspector General

DEPARTMENT: Department of Inspector General

SUBJECT: Audit Report #2022-01 CCC Administration – DAVID Attestation

The Department of Inspector General conducted an audit of the Clerk & Comptroller's office use of the DAVID system. This audit provided assurance that the Clerk & Comptroller's office was in compliance with the terms and criteria reflected in the new Memorandum of Understanding. Specifically, internal controls over the Clerk's office use of the DAVID system were tested and verified as compliant with the terms and provisions specified in the Memorandum of Understanding, HSMV-0615-19.

The audit background, objectives, scope, methodology, conclusion, and opportunities for improvement are presented in the report. We appreciate the cooperation, professional courtesy, and responsiveness received from Clerk & Comptroller teams during this audit.

Cc: Kim Thompson, Chief Operations Manager
Len Mattison, Criminal Courts Director
Tim Jamison, Information Technology Director

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EXECUTIVE SUMMARY

Background Information

On November 29, 2021, the Florida Department of Highway Safety and Motor Vehicles (DHSMV) requested the Pasco County Clerk & Comptroller's office (Clerk's office) to submit an Attestation Statement to the DHSMV. The purpose of the attestation was to ensure that the Clerk's office was using the Driver and Vehicle Information Database (DAVID) system in an appropriate manner as required by the Memorandum of Understanding (MOU), contract #HSMV-0615-019.

In response to the request, an audit of the Clerk's office internal controls for the use of the DAVID system was included in the Department of Inspector General's (IG) Annual Audit Plan for the 2022 Fiscal Year. The IG initiated the audit on January 14, 2022. The purpose of the audit was to evaluate the adequacy of internal controls over the use of the DAVID system. DAVID information must be protected from unauthorized access, distribution, use, modification, or disclosure. In addition, the IG's review and evaluation of the Clerk's office internal controls over DAVID provided assurance that the agency could sign and submit the Attestation Statement to the DHSMV.

The MOU defined user responsibilities and established the purposes for and conditions of electronic access to DAVID. The MOU required the Requesting Party (Clerk's office) 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 DAVID system provided driver information that was considered confidential and sensitive (i.e., driver license number, name, address, and motor vehicle records).

There were a total of 20 teammates in three Clerk's office departments that used the DAVID system as follows:

- Criminal Courts used the system during daily operations to access driver license and vehicle information primarily to issue orders of impound and to process citations.
- Information Technology (IT) had a designated point of contact (POC) for the Clerk's office use of the DAVID system. The POC served as an administrator for the system, updating user access when it was requested, required different permissions, or was no longer needed, and conducting quality control reviews for a random sample of users on a quarterly basis.
- Inspector General used the DAVID system in an auditing capacity to verify compliance with the requirements of the MOU.

DAVID information was only to be used 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/printing/writing down the information. In addition to revocation of user 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 Clerk's office was required to immediately notify DHSMV 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. Every time a user logged into the DAVID system, they were presented a legal disclaimer and were required to acknowledge and accept it before they were given access to DAVID information. Additionally, the DAVID system would require users to retake and pass the exam once a year to reaffirm the users' understanding of the information's confidentiality.

Objectives

The audit objectives were to:

- Determine if the Clerk's office was in compliance with the terms and provisions of the MOU, Contract #HSMV-0615-019.
- 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 February 2, 2021 through February 2, 2022. 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 IG exercised due professional care in the performance of this audit, this does not mean unreported noncompliance and/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 were 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.

This audit was conducted in accordance with the *Internal Standards for the Professional Practice of Internal Auditing*, and accordingly, included such tests of records and other auditing procedures as considered necessary in the circumstances. The IG planned and performed the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the conclusion 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-0615-019).
- Reviewed internal policies and procedures related to use, oversight, and protection of data from 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.
- Determined if DAVID information was accessed and stored in a place physically secure and protected in such a way that unauthorized persons could not view, retrieve, or print it.
- Verified the last certification and attestation statements were submitted to the DHSMV as specified by the MOU.
- Verified that DAVID user logins were disabled within five working days of termination, separation, or reassignment.
- Obtained and reviewed DAVID user agreement forms to determine if all personnel with active access to DAVID information were instructed of, and acknowledged, their understanding of the confidential nature of the information, as well as the criminal sanctions and civil liability specified in state law for unauthorized use of the data.

Statutory Requirements and Pasco County Guidelines

To conduct this audit, the IG relied on the following authoritative guideline to serve as criteria:

- Memorandum of Understanding for Governmental Entity Access to DAVID (Contract #HSMV-0615-19)
- Chapter 218.33(3), Florida Statutes – Local governmental entities; establishment of uniform fiscal years and accounting practices and procedures.
- Processing Requests for Access to DAVID, revised July 6, 2016
- Dual Access in DAVID system (IG Staff), revised March 30, 2022
- DAVID Instructions for setting up a New User
- Quarterly Quality Control Review Report, revised June 26, 2014
- Instructions for DAVID Quarterly Reviews, revised January 4, 2022

- DAVID Access Authorization Request Form, dated September 9, 2014
- CR-CC066 – Creating an Impound Order, dated July 30, 2019
- Criminal Department Bulletin #21-55 – New charge created for DAVID misuse, dated November 11, 2021
- Case Maintenance Bulletin #14-0039 – DAVID information is not to be placed in court files, dated December 1, 2014
- Case Maintenance Bulletin #14-0057 – DAVID reports are not to be attached to probable cause affidavits, dated December 10, 2014

Misuse

During fieldwork testing, misuse of the DAVID system by a teammate was identified and brought to Management's attention. The Pasco County Sheriff's Office was contacted immediately with a request for an investigation.

After the Detective met with the teammate, the teammate tendered their resignation. Timely and proper notification of the misuse was sent to the DHSMV and affected persons as required by the MOU. In addition, the IG worked with Management to provide guidance on options for improving the existing internal controls to protect the DAVID system from misuse. Please refer to the second Opportunity for Improvement on page 9 for additional details and Management's verbatim response.

Conclusion

The IG determined that the Clerk's office was in compliance with the requirements of the MOU (Contract #0615-019) and was authorized to sign the Attestation Statement. Overall, the internal controls over the DAVID system and information were adequate to protect information from unauthorized access, distribution, use, modification, or disclosure. The issues identified during the audit were immediately and effectively addressed by management and measures were enacted to prevent reoccurrence. The following was noted:

- Management expanded their policies and procedures with additional steps to improve the quarterly DAVID reviews.
- Management reviewed and updated their DAVID user procedures.
- Management required all DAVID users sign a new user agreement form, and provided additional training for conducting DAVID searches.

The audit disclosed misuse and some practices related to internal controls that could be improved to reduce the risk of misuse or errors within the DAVID system. These internal control improvements related to management oversight, monitoring, and documented policies and

procedures.

Recommendations made in this report were offered to strengthen the internal control environment. Opportunities for improvement and recommendations were discussed with management and their verbatim responses were included below.

The IG commends the Criminal Courts and Information Technology departments on their professionalism and cooperation during this audit. Both departments were highly responsive, willing to collaborate with one another, and prompt in taking action for identified concerns.

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

No.	Description	Page Reference
Compliance:		
1.	DAVID users were not always conducting searches in accordance with policies and procedures (Criminal Courts)	Page 8
2.	Misuse of the DAVID system by a teammate was undetected by internal controls (Criminal Courts & Information Technology)	Page 9
3.	One DAVID user was not deactivated in accordance with the MOU requirements (Information Technology)	Page 10
Control:		
4.	Majority of DAVID searches for the audit period could not be verified (Criminal Courts)	Page 10
5.	Internal criteria did not fully address all MOU requirements (Criminal Courts & Information Technology)	Page 11
6.	Improper purpose code or lack of case/citation number present in quarterly reviews (Information Technology)	Page 12
7.	Segregation of duties for monitoring POC activity in the DAVID system was inadequate (Information Technology)	Page 12
8.	No user activity in 2021 Quarter 1 Review (Information Technology)	Page 13

OPPORTUNITIES FOR IMPROVEMENT AND RECOMMENDATIONS

Compliance Activities: Compliance is adhering to approved policies and procedures, agreements, contracts, laws, rules, and regulations. Listed below were comments that represent instances of noncompliance with these requirements.

1. DAVID users were not always conducting searches in accordance with policies and procedures (Criminal Courts)

According to the 'CR-CC066 – Creating an Impound Order' procedure, searches conducted in the DAVID system were required to use the '020 – Other' code, provide the case/citation number associated with the search, and impound searches were to be made by searching the plate number. The following was noted during the audit period February 1, 2021 through February 1, 2022:

- Six of the 12 (50%) Criminal Courts DAVID users were consistently using incorrect purpose codes for their DAVID searches and/or were not including a case/citation number in their search. Additionally, there were several instances where the impound searches were conducted on names rather than plate numbers.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, procedures, and administrative directives was expected; a recommendation was not provided.

Management Response:

Acknowledged.

Corrective Action Plan:

Procedures are being updated to clarify the purpose code and data input requirements for DAVID searches. The teammates will be trained on the updated procedures.

Target Implementation Date:

September 30, 2022.

2. Misuse of the DAVID system by a teammate was undetected by internal controls (Criminal Courts & Information Technology)

The IG reviewed the quarterly user activity reviews for the audit period performed by the POC. During testing, the IG identified one user in Criminal Courts that conducted a personal search. This DAVID search was overlooked by the POC during the 2021 Quarter 3 User Activity Review and not brought to management's attention. Further research by the IG identified a total of seven instances where this user conducted personal DAVID searches between August 9, 2019 and December 8, 2021. The user acknowledged the confidential nature and business-purpose of the DAVID system and its information by signing the DAVID Access Authorization Request and accepting the legal disclaimer every time they accessed the DAVID system. The IG immediately notified management of the searches in question. Management took immediate and appropriate corrective action.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, procedures, and administrative directives was expected; a recommendation was not provided.

Management Response:

Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be reviewed and updated to include a coordinated effort between the Criminal Courts and the POC to review DAVID system user activity.

Target Implementation Date:

September 30, 2022.

3. One DAVID user was not deactivated in accordance with the MOU requirements (Information Technology)

Of the nine DAVID users who were deactivated during the audit period, one teammate's DAVID user permissions were deactivated 21 working days after they were reassigned to a new position that did not require use of the DAVID system. The IG verified the user did not conduct DAVID searches after reassignment. According to the MOU, DAVID users' access were to be disabled within five working days of the user being terminated or reassigned to a position that did not require DAVID access.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, procedures, and administrative directives was expected; a recommendation was not provided.

Management Response:

Acknowledged.

Corrective Action Plan:

A meeting to discuss the procedure for MOU DAVID access deactivation requirements occurred on May 11, 2022, between the POC and Leadership. Procedures are being updated to include an automatic deactivation for internal transferred teammates. Should their DAVID access be needed for their job assignments in their new role, a new request for DAVID access will need to be submitted.

Target Implementation Date:

September 30, 2022.

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

4. Majority of DAVID searches for the audit period could not be verified (Criminal Courts)

For Criminal Courts users, documented policies and procedures that provided guidance for conducting a verifiable search in the DAVID system was limited. Additionally, verbal requests for DAVID searches were not required to be documented and email documentation of search requests were not required to be retained. As a result, the following was noted:

- Of the 1,660 searches conducted in the DAVID system during the audit period, 955

(58%) could not be verified as a proper and authorized business-related search. These searches were unverifiable due to the following reasons:

- User did not use the correct purpose code.
 - User did not include a case or citation number in their search.
 - An incorrect case or citation number was referenced in the search.
 - The name of the searched person could not be found in Clericus.
 - Order of Impoundment searches used a name rather than the associated tag number.
 - The search was verbally requested and documentation did not exist.
 - Email documentation for searches performed in DAVID was deleted.
- According to the Information Technology Department, an archive of email copies did exist. However, to recover numerous, specific emails was impractical because the process was an extensive, time-consuming task.

Recommendation:

- Create documented policies and procedures for conducting searches in the DAVID system, requiring use of the '020 – Other' code, inclusion of a brief reason for the search, and inclusion of the case/citation number associated with the search.
- Require verbal DAVID search requests to be documented (via email) and maintained. Require email documentation for work performed in DAVID is retained in a designated folder.

Management Response:

Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be updated to include the above recommendations.

Target Implementation Date:

September 30, 2022.

5. Internal criteria did not fully address all MOU requirements (Criminal Courts & Information Technology)

The documented policies and procedures related to the DAVID system did not fully address all requirements from sections IV(B), V, and VI of the MOU (HSMV-0615-19). The following was noted:

- For the Criminal Courts, the procedures did not fully address 14 of the 24 requirements.
- For IT, the procedures did not fully address 13 of the 24 requirements.

Recommendation:

Revise existing policies and procedures, or create new internal criteria, to fully address

all applicable MOU requirements for Sections IV (Part B), V, and VI. If requirements do not apply, state that in the new/revised policies and procedures.

Management Response:

Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be created/updated and reviewed to ensure compliance with the DAVID system MOU, to include indications of not applicable where appropriate.

Target Implementation Date:

September 30, 2022.

6. Improper purpose code or lack of case/citation number present in quarterly reviews (Information Technology)

The documented policies and procedures for conducting quarterly reviews did not provide guidance or what steps to be taken if an incorrect purpose code or a lack of case/citation number were identified in the reviews. As a result, the following was noted:

- Of the 95 DAVID searches conducted in the 2021 Quarterly Quality Control Reviews, 72 (76%) did not use the '020 – Other' purpose code and/or did not have a case/citation number entered in the search. Management was not notified that unverifiable searches were being conducted; therefore no corrective action was taken.

Recommendation:

Revise existing, internal criteria for conducting quarterly user activity reviews to address what steps are required of the POC when they encounter user searches with incorrect purpose codes and/or case/citation numbers not being included.

Management Response:

Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be created/updated and reviewed to outline clear criteria to include actions steps for the POC to report DAVID system searches with incorrect, incomplete, or missing reasons codes.

Target Implementation Date:

September 30, 2022.

7. Segregation of duties for monitoring POC activity in the DAVID system was inadequate (Information Technology)

The POC for the DAVID Quarterly Quality Control Reviews was both part of the randomly sampled users and the one to conduct, and sign off on, the reviews for 2021 3rd and 4th quarterlies. Additionally, the alternate Point of Contact was also included in the quarter 4

randomly sampled users. There was a lack of segregation of duties when the POC reviewed their own activity or when both Points of Contact were selected as part of the sample.

Recommendation:

Revise policies and procedures for conducting QQCRs to include language for when one or both POCs are selected as part of the user sample. To ensure proper segregation of duties is in place, prohibit the POC from approving their own authorization or activity.

Management Response:

Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be reviewed and updated to include the recommendation of segregation of duties.

Target Implementation Date:

September 30, 2022

8. No user activity in 2021 Quarter 1 Review (Information Technology)

For the 10 random users selected for the 2021 Quarter 1 Review, there was no DAVID activity or searches for the selected week. Reviewing user reports with no activity did not test for compliance, but instead simply documented a lack of activity.

Recommendation:

Update policies and procedures to require that the random sample includes users who performed searches in DAVID for the quarter under review. Users with activity can be identified by running a User Activity Audit Report in DAVID for the quarter.

Management Response:

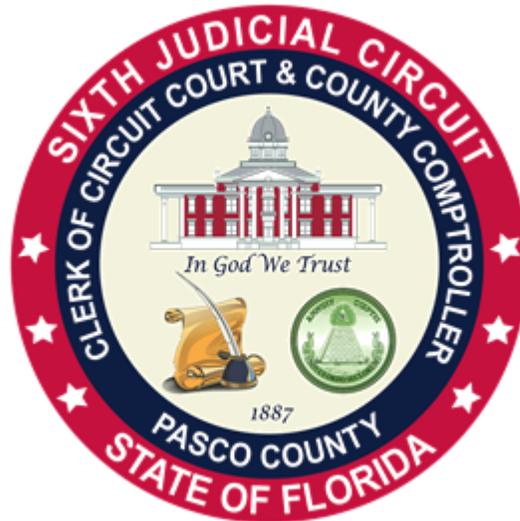
Acknowledged.

Corrective Action Plan:

Guidelines and procedures will be created/updated to include identifying DAVID system users who have conducted searches during the quarter in the random sampling for the quarterly review.

Target Implementation Date:

September 30, 2022.



For additional information contact the Communications Office.

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