

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

BCC Stormwater DAVID Contract Attestation

Report No. 2023-04

Department of
Inspector General
November 13, 2023

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

November 13, 2023

Michael Carballa
County Administrator
8731 Citizens Drive
New Port Richey, FL 34654

Re: Report No. 2023-04, BCC Stormwater DAVID Contract Attestation

Dear Mr. Carballa:

The Clerk & Comptroller's Department of Inspector General (IG) conducted an audit of the Stormwater Management Division's (Division) use of the Driver and Vehicle Information Database (DAVID). The purpose 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).

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 management during this audit.

Respectfully submitted,

Patrice M. McBride

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Inspector General/Chief Audit Executive

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EXECUTIVE SUMMARY

Background Information

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. DAVID was administered by the Florida Department of Highway Safety and Motor Vehicles (FLHSMV). FLHSMV required a Memorandum of Understanding (MOU) to grant agencies access to DAVID. The MOU defined user responsibilities for electronic access to DAVID to ensure that driver license and motor vehicle information was appropriately used. The MOU (contract #HSMV-0319-17) between FLHSMV and the Division was executed on March 27, 2017.

According to the MOU, the Division was required to 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 a request for an attestation from FLHSMV. The purpose of the attestation was to ensure the Division was following the terms of the MOU and had appropriate internal controls in place to protect personal data obtained from DAVID from unauthorized access, distribution, use, modification, or disclosure. On September 28, 2022, the Division received an attestation request from FLHSMV.

Information stored in DAVID included personal information that identifies individuals (e.g., driver license number, name, address, and motor vehicle records). Based upon the nature of this confidential and sensitive information, it was only to be used for business-related purposes and must be safeguarded from unauthorized access, distribution, use, modification, or disclosure.

The Division used DAVID 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.

The DAVID Point of Contact (POC) was the person designated within the Division to ensure appropriate internal controls were implemented and maintained to protect data obtained through DAVID. The POC had administrative functions and was responsible for reviewing DAVID user status and activity. The POC also granted DAVID access and assigned user roles based on job duties.

Unauthorized use of DAVID included queries not related to a legitimate business (job function) purpose, personal use, or the dissemination, sharing, copying, or passing the information to unauthorized persons. Unauthorized access, use, or distribution of DAVID information can result in revocation of access, penalties, criminal sanctions, and civil liability. 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 mandatory online DAVID instructional training and an exam. Prior to gaining access to DAVID, users were required to complete the training and pass the exam. The training included instructions on the confidential nature of the information and criminal sanctions for unauthorized use of the information. Every time a user logged into DAVID, they were presented with a legal disclaimer and were required to acknowledge and

accept it before they were given access to DAVID information. Additionally, DAVID required 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 Stormwater Management Division was in compliance with the terms and provisions of the 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 February 1, 2022 through January 31, 2023. 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. This report provided 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 *International 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-0319-17).
- Reviewed internal policies and procedures related to use and oversight of DAVID.
- Interviewed key personnel involved in the DAVID oversight process and users with access to DAVID.

- Reviewed DAVID *User Activity Reports* to determine if information was used for business related purposes. The information searched was traced to the associated case file for validity.
- 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 *Annual Certification Statement* and *Attestation Statement* were submitted to FLHSMV as specified by the MOU.
- Verified quarterly quality control reviews were conducted as specified by the MOU and DAVID internal policies and procedures.
- Verified DAVID user access permissions and changes in agency information were updated as specified by the MOU.
- Obtained and reviewed DAVID access and acknowledgement forms. Determined 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 for unauthorized use of the data.
- Verified monthly reviews were conducted in accordance with the DAVID internal policies and procedures.

Audit Delays

Several factors delayed the completion of this audit engagement:

- Extension Requests
FLHSMV requested an attestation from the Division on September 28, 2022, which was due on or before the expiration date of the MOU (March 27, 2023). On January 20, 2023 the Division contacted the IG for audit services. This did not allow enough time for the IG to complete the attestation. As a result, the Division requested an extension from FLHSMV, which was granted through June 27, 2023.

On May 4, 2023, the IG notified the Division the *Attestation Statement* could not be submitted to FLHSMV by June 27, 2023, based on the status of corrective actions. On May 19, 2023, the Division requested a second extension from FLHSMV, which was granted through December 27, 2023.

- Corrective Actions
On April 28, 2023, the Division provided management responses for the opportunities for improvement (OFIs) identified during testing. However, the responses were incomplete. The IG met with Division management to discuss what was needed for responses, corrective action plans, and completion dates.

The IG continued to work with the Division and obtained supporting documentation to verify that OFIs were corrected, and measures were enacted to prevent reoccurrence. On October 2, 2023, the Division provided final revised management responses.

Authority

To conduct this audit, the IG relied on the following criteria:

- *Memorandum of Understanding for Governmental Entity Access to DAVID* (contract #HSMV-0319-17), March 27, 2017.
- Amendment No. 1 to the *Memorandum of Understanding for Governmental Entity Access to DAVID* (contract #HSMV-0319-17), February 28, 2019.
- Amendment No. 2 to the *Memorandum of Understanding for Governmental Entity Access to DAVID* (contract #HSMV-0319-17), February 09, 2023.
- Amendment No. 3 to the *Memorandum of Understanding for Governmental Entity Access to DAVID* (contract #HSMV-0319-17), June 01, 2023.
- Chapter 218.33, Florida Statutes – *Local governmental entities; establishment of uniform fiscal years and accounting practices and procedures*.
- Public Works Department Standard Operating Procedure – *Stormwater Management Enforcement Policies and Procedures to Access and Use the DAVID system*, revised January 31, 2020.

Conclusion

Internal controls needed improvement to ensure compliance with the MOU for properly safeguarding DAVID information. The OFIs identified during the audit were corrected and measures were enacted to prevent recurrence. The IG verified the Division's corrective actions for compliance with the MOU (contract #HSMV-0319-17) and signed the *Attestation Statement*.

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 Stormwater Management Division for their professionalism, cooperation, and responsiveness during this audit and would like to recognize the following:

- The DAVID internal policies and procedures were thorough and incorporated the MOU requirements. The policies and procedures also included more internal controls than what the MOU required.
- Management was dedicated to improving their internal controls over DAVID and taking corrective actions to resolve the OFIs identified during the audit.
- DAVID users were committed to safeguarding information obtained from DAVID and mitigating risks.

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

Opportunities for Improvement		
	Compliance	Page
1.	Updating user access in DAVID.	6
2.	Documenting and notifying FLHSMV of agency changes.	7
3.	Performing and documenting quarterly quality control reviews.	7
4.	Maintaining DAVID access authorization and acknowledgement forms.	9
5.	Documenting monthly monitoring reviews.	9
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6.	Reviewing and updating access to a restricted file folder.	10
7.	Documenting search queries in DAVID.	10
8.	Improve existing procedures for accessing and using DAVID.	11

OPPORTUNITIES FOR IMPROVEMENT AND RECOMMENDATIONS

Compliance: 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. Updating user access in DAVID.

According to the MOU, user access/permissions were required to be immediately deactivated following termination or the determination of negligent, improper, or unauthorized use or dissemination of information. User access permissions were required to be updated within five business days upon reassignment of users.

One DAVID user was not deactivated within five business days of their termination date. The IG verified there was no user activity after the termination date.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, polices, and procedures are required, a recommendation was not provided.

Management Response:

Agreed

Corrective Action Plan:

The Former PWAD was deactivated on 02-21-23 which was a violation of the MOU. DAVID access users that are terminated will be deactivated in accordance with the MOU which entails going into DAVID and deactivate within 5 business days. POC will be aware of the importance of this procedure and will comply with this going forward.

Completion Date:

2/21/2023

2. Documenting and notifying FLHSMV of agency changes.

According to the MOU, changes in the agency head, POC, address, telephone number and/or email address were required to be updated in DAVID within 10 calendar days of occurrence.

The FLHSMV was not properly notified when there was a change in the agency head and POC.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, and procedures are required, a recommendation was not provided.

Management Response:

Agreed

Corrective Action Plan:

We notified FLHSMV on 4-18-23 the change in POC and Agency head. FLHSMV will be notified of any change of the POC or agency head in accordance with the MOU going forward.

Completion Date:

04-18-23

3. Performing and documenting quarterly quality control reviews.

According to the MOU, a *Quarterly Quality Control Review Report (QQCRR)* was required to be completed within 10 days after the end of each quarter and maintained for two years.

The POC provided documentation that reflected DAVID *User Activity Reports* were generated and reviewed for all active users to verify usage was for a business purpose. However, the QQCRR's did not reflect complete and accurate information or were not properly completed after the end of each quarter. The following was noted:

- Two QQCRRs reflected zero users were reviewed during the quarter. However, activity for all users was reviewed by the POC during the quarter.
- One QQCRR was completed before the end of the quarter.
- Two QQCRRs reflected the incorrect number of active users in DAVID. The DAVID *User by Agency Report* was not compared to the Division's users list.

In addition to the requirements of the MOU, the Division had additional requirements reflected in the *Stormwater Management Enforcement Policies and Procedures to Access and Use the DAVID system (DAVID SOP)*:

- The POC was required to perform a *Quarterly User Report* to ensure the list of all current users was updated, and all users were appropriately authorized to access DAVID.
- The POC was required to prepare a *Quarterly Monitoring Review Report* identifying the findings of the monitoring process.
- The POC was required to send an email to the Public Works Assistant Director to inform him/her that the quarterly reports and *QQCRRs* were saved to the Enforcement folder for review and signature.
- After validation, the Public Works Assistant Director was required to document the review and approval by converting the information from an Excel spreadsheet to a PDF and digitally sign the report.

The Division did not follow all procedures for conducting quarterly reviews. The following was noted:

- Both the *Quarterly User Report* and *Quarterly Monitoring Review Report* were not completed during the quarterly quality control reviews.
- The POC did not email the Public Works Assistant Director when *QQCRRs* were completed.
- The *QQCRRs* were not digitally signed by the Public Works Assistant Director to document review and approval.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, and procedures are required, a recommendation was not provided.

Management Response:

Agreed

Corrective Action Plan:

The Quarterly reports shall be done in compliance with the MOU and SOP. The DAVID quarterly user report and the Users by Agency report shall depict the newly active/inactive employees since the last quarter. Reports will be generated within 10 days after the close of the quarter, supportive documents will be filled out completely, and the APWD will be notified these reports are ready for review and approval.

Completion Date:

9/26/2023

4. Maintaining DAVID access authorization and acknowledgment forms.

According to the *DAVID SOP*, before being granted a temporary password and access to DAVID, users were required to sign a form acknowledging their responsibilities regarding DAVID. There were three forms: the *DAVID Access Authorization Request*, *Acknowledgement of Penalties for Misuse* and *Florida Computer Crimes Act*. These forms were required to be retained for five years.

Access and authorization forms for DAVID users were not maintained.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, and procedures are required, a recommendation was not provided.

Management Response:

Agreed

Corrective Action Plan:

Access authorization & acknowledgement forms dated 2/16/2023 for all personnel required to access the DAVID system were provided to the auditor during the audit. Corrective action was taken during the audit and the access and acknowledgment forms were completed and provided to the IG. Also, before being granted a temporary password and access to the DAVID system, employees are required to sign the access and acknowledgement forms. The POC has a restricted folder for the documents to be housed.

Completion Date:

02-16-23

5. Documenting monthly monitoring reviews.

According to the *DAVID SOP*, the POC was required to conduct monthly monitoring of all authorized users and complete the *Monthly Monitoring Report*. The POC was also required to submit the completed *Monthly Monitoring Reports* to the Public Works Assistant Director for review, approval, and digital signature.

The *Monthly Monitoring Reports* provided for the audit period were not properly completed. These reports contained information that was incomplete, inaccurate, and did not contain a digital signature of the Public Works Assistant Director to document the *Monthly Monitoring Reports* were reviewed and approved.

Recommendation:

Since compliance with agreements, contracts, laws, rules, regulations, policies, and procedures are required, a recommendation was not provided.

Management Response:

Agreed

Corrective Action Plan:

The SOP has been updated. Performing of monthly monitoring reports is removed from the SOP. Quarterly reports will be done in compliance with the MOU and SOP. All supporting documents will be filled out correctly and the APWD will be notified and sign off in accordance with all agreements, contracts, laws, rules, regulations, and policies.

Completion Date:
9/26/2023

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

6. Reviewing and updating access to a restricted file folder.

According to the POC, citations, DAVID policies and procedures, and DAVID monitoring reports were stored in a restricted file folder that was accessible only to authorized personnel.

The IG verified there were four unauthorized employees with access to the restricted file folder. After the IG brought this to the POC's attention, access was immediately requested to be removed for these individuals.

Internal controls over file security include periodic monitoring to ensure that only authorized users have access to information.

Recommendation:

Update the *DAVID SOP* to include a procedure that ensures access to the restricted file folder is reviewed and monitored on a regular basis. Require the review to be documented.

Management Response:

Agreed

Corrective Action Plan:

SOP updated for random monitoring of folder to be performed no later than once per quarter. Monitoring of Enforcement folder access will be documented on the quarterly enforcement folder audit spreadsheet. IT will be contacted to send a current list of the employees with access to the folder when monitoring is performed by the POC.

Completion Date:
9/26/2023

7. Documenting search queries in DAVID.

For 3 of 11 DAVID queries, the associated case file did not reflect the specific DAVID information that was queried.

Recommendation:

Update the *DAVID SOP* to provide guidance for referencing all DAVID queries in the associated case file created in City Works. This will help to ensure all DAVID queries can be traced to a legitimate business purpose.

Management Response:

Agreed

Corrective Action Plan:

SOP was updated referencing all queries searched in the DAVID system as well as those associated case files created in City Works/NPDES. It is noted that when creating a case, the NPDES/CityWorks programs are linked and therefore the case reference numbers are the same; the case can be accessed in either program using the reference number. Any additional notes are added to NPDES and copied into CityWorks. We will identify who and why the search was conducted in DAVID in the NPDES/CityWorks system.

Completion Date:

9/26/2023

8. Improve existing procedures for accessing and using DAVID.

The *DAVID SOP* included internal controls to ensure compliance with the MOU and information obtained from DAVID was properly safeguarded. However, the *DAVID SOP* reflected some information that was outdated, inconsistent, and did not always provide detailed guidance for performing certain duties and requirements of the MOU. The following was noted:

- The *DAVID SOP* reflected the incorrect agency head, back up POC, and internal system used to create cases for violations. One attachment also reflected outdated language in a Florida Statute.
- There was inconsistency regarding the five-year retention requirement for access and acknowledgement forms for DAVID. Additionally, there was not a requirement to maintain these forms longer than five years if the user was active.
- The *DAVID SOP* did not require the *User by Agency Report* be generated from DAVID and compared to the Division's user list.
- The *DAVID SOP* did not state who was responsible for immediately notifying the IG when a request for an *Attestation Statement* was received from the FLHSMV.
- The *DAVID SOP* did not state who was responsible for notifying FLHSMV when there was a change in the agency head, POC, address, telephone number or email address.

Recommendation:

- Update *DAVID SOP* to align with current process, criteria, and parts of the process that are missing.
- Periodically review the internal policies and procedures to ensure they are up to date.

Management Response:

Agreed

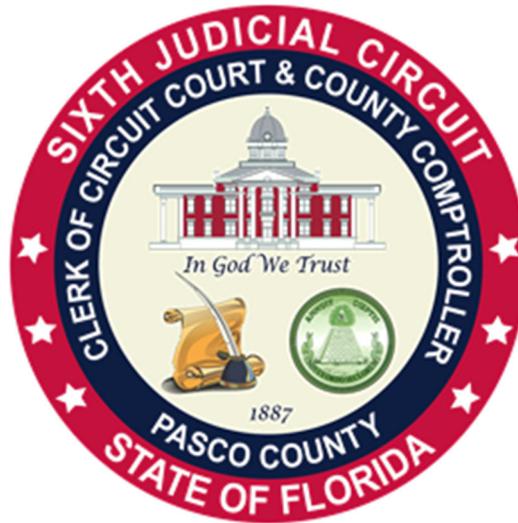
Corrective Action Plan:

All recommendations as put forth above have been implemented into the updated SOP which include but is not limited to directing the POC to notify of any change in Agency head,

POC, address, telephone number, or emails address, acknowledgement and access form retainage, all forms represented in the SOP have been added and/or updated to reflect current language and Florida Statutes; Computer Related Crimes Act has been replaced with the current form (Attachment #3), the SOP now requires the user by agency report be generated from the DAVID system, the Authorized access log (Attachment #4) shall be completed for all DAVID searches. The SOP shall be reviewed on an annual basis to ensure all procedures and forms are current.

Completion Date:

9/26/2023



For additional information contact the Public Records Liaison.

publicrecordsrequest@pascoclerk.com

(352) 523-2411 or (727) 847-2411; ask for the Public Records Liaison

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