

**Audit of Orange County
Comptroller's Controls
Over DAVID Access
and Use**



**Orange County
Comptroller's Office
Orange County, Florida**

www.occompt.com



**Report No. 499
February 2023**

County Audit Division

Wendy Kittleson, CPA, CISA, CIA
Assistant Comptroller

Lisa Fuller, CISA, CIA, CGAP
Director

Erin Boley, CPA, CIA
Deputy Director

Audit Team

Treshania Hutton
Senior Auditor

Orange County Comptroller's Office

Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



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OFFICE OF THE COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

PHIL DIAMOND, CPA
County Comptroller
County Audit Division
Post Office Box 38
Orlando, FL 32802
Telephone: 407-836-5775
www.occompt.com

February 16, 2023

Orange County Comptroller

We have conducted an audit of the Orange County Comptroller's controls over the access and use of DAVID data. The audit was limited to a review of the Comptroller's compliance with the Memo of Understanding between the Orange County Comptroller and the Florida Department of Highway Safety and Motor Vehicles. The period audited was January 2020 through September 2022.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We independently conducted the audit per the generally accepted government auditing standards requirements for internal auditors.

Responses to our Recommendations for Improvement were received from Eric Gassman, Chief Deputy Comptroller, and are incorporated herein.

We appreciate the cooperation of the Comptroller personnel during the course of the audit.

Wendy Kittleson, CPA, CISA, CIA
Assistant Comptroller, Audit Division

c: Eric Gassman, Chief Deputy Comptroller
Robin Ragaglia, Assistant Comptroller, Fiscal Division
Laurie Campbell, Finance and Accounting Director

Why This Audit Is Important

The Orange County Comptroller's Office (Comptroller) accesses the DHSMV's Driver and Vehicle Information Database (DAVID) to retrieve owner information for red light and parking tickets. DAVID access is granted pursuant to a Memorandum of Understanding (MOU) with the DHSMV. The MOU outlines processes and controls that must be in place to ensure DAVID data is protected from unauthorized access, distribution, use, modification, or disclosure.

The Objective of Our Audit

The objective of the audit was to determine whether the Comptroller complied with the requirements of the MOU.

What We Found

The Comptroller Potentially Provided DAVID Information to a Third Party Not Subject to the Terms and Conditions of the MOU (Page 6).

The Comptroller has potentially shared DAVID information with a collection agency that is not subject to the terms and condition of the Memorandum of Understanding.

Quarterly Quality Control Review Reports Were Not Completed Timely (Page 7).

50% of the Quarterly Quality Control reviews tested were not submitted to the DHSMV within 10 days of quarter-end.

Overall Evaluation (Page 5)

Based on the results of our testing, the Comptroller did not fully comply with MOU requirements. Corrective actions were performed immediately to correct the non-compliance. The controls over DAVID access and information obtained from the system were adequate to protect information from unauthorized use, modification, or disclosure.

Background

On January 30, 2017, the Orange County Comptroller signed a Memorandum of Understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (DHSMV). The MOU details the conditions and limitations required by the DHSMV for access to the Driver and Vehicle Information Database (DAVID).

DAVID is a database that provides up-to-date driver and motor vehicle information. The DAVID system contains confidential personal information regarding Florida drivers such as driver's license number, home address, license plate numbers, driver's history and motor vehicle records. The information is protected by Chapter 119 of the Florida Statutes and the Driver Privacy Protection Act (DPPA). In accordance with the MOU, DHSMV requires the Orange County Comptroller to use DAVID information for official purposes only, safeguard personal data obtained, and maintain internal controls to prevent, deter, and detect any misuse.

In order to ensure DAVID information is properly protected, the MOU requires:

- Controlling user access to the DAVID system, including timely removing access for terminated employees or employees that no longer require access;
- Training and informing employees with access to DAVID about the confidential nature of the information and criminal sanctions for unauthorized use of the data;
- Implementing policies and procedures to ensure DAVID data is not unsecured or shared, provided, or released to third parties not subject to the terms and conditions of the MOU;
- Completing quarterly and annual reviews that include confirmation of the current users with access to DAVID, as well as a review of user activity to identify potential misuse; and,
- Completing an attestation every three years to validate compliance with the terms and conditions of the MOU and to ensure controls are in place and operating effectively to protect personal data obtained from DAVID from unauthorized access, distribution, use, modification, or disclosure.

Audit Scope

The audit scope was limited to the Comptroller's access, use, and protection of DAVID data in accordance with the MOU. The audit period was January 2020 through September 2022.

Audit Objective

The objective of the audit was to determine whether the Comptroller complied with the requirements of the MOU.

Audit Methodology

To confirm the required compliance and control measures were in place, we identified significant requirements in the MOU and performed the following procedures to ensure controls were operating effectively during the audit period:

- Reviewed a sample of Quarterly Quality Control Review Reports to validate all required elements were completed within 10 days after the quarter-end;
- Validated all users were Comptroller employees and terminated or transferred users during the audit period had their access deactivated timely;
- Reviewed training documentation to verify all DAVID users were trained on the confidential nature of the information and criminal sanctions for unauthorized use;
- Observed that printed data was adequately stored to safeguard against unauthorized access;
- Determined whether the Comptroller has assigned, sub-contracted or otherwise transferred its right, duties or obligations under the MOU, without prior written consent and approval from the DHSMV;
- Identified instances where the Comptroller shared, provided or released any DAVID information to any law enforcement, other governmental agency, person or entity not a party or otherwise subject to the terms and conditions of the MOU;



INTRODUCTION

- Reviewed all Annual Certifications and Internal Control Attestations to ensure all required elements were completed and submitted timely; and,
- Reviewed a sample of user activity to identify searches performed for a purpose not specifically authorized by the MOU.

Overall Evaluation

Based on the results of our testing, the Orange County Comptroller did not fully comply with MOU requirements. However, corrective actions were performed immediately to correct the non-compliance. The controls over DAVID access and information obtained from the system were adequate to protect information from unauthorized use, modification, or disclosure.

1. The Comptroller Should Discontinue Sharing Unauthorized DAVID Data.

The Comptroller uses the DAVID system to identify driver and vehicle information for red light and parking tickets requiring additional research. Employees enter this data obtained from DAVID into the ticketing system. On a monthly basis, unpaid tickets are submitted to a third-party collection agency. These files could include driver and vehicle information obtained from DAVID.

The collection agency has an executed MOU with the DHSMV to retrieve driver's license data from DAVID. However, the scope of data they receive is different than the ticket data obtained from DAVID. According to the collection agency MOU, the agency is entitled access to specific information included within the scope of the MOU. Should they wish to obtain access to other personal information not provided, they will be required to execute a subsequent MOU specific to the additional information requested.

As the information obtained from DAVID is not identified in the ticketing system, and the information shared with the collection agency might include information other than driver's license data, there is a risk that DAVID information was shared with an entity that is not subject to the terms of the Comptroller's MOU.

Recommendation No. 1:

The Comptroller's Office should:

- A) Immediately stop sharing DAVID data that is not subject to the terms of the executed MOU, and
- B) Notify the DHSMV in writing that DAVID information not subject to the terms of entity's MOU was potentially shared.

Management's Response:

Concur. See [Appendix](#) for full response.

2. Quarterly Quality Control Review Reports Should Be Completed Timely.

According to the MOU, the Comptroller is required to complete a Quarterly Quality Control Review Report within 10 days after the end of each quarter. This report includes verification of DAVID user access and a review of users' activity for potential misuse. The report must be signed by the Comptroller's designated contact.

We reviewed a sample of six quarterly reports and found that 50% (3 of 6) were not completed timely.

The following table shows delinquent reports with the number of days past due:



<i>Quarter Ending</i>	<i>Review Due</i>	<i>Completed</i>	<i>Days Delinquent</i>
June 2020	7/10/2020	7/20/2020	10
March 2021	4/10/2021	4/13/2021	3
June 2022	7/10/2022	7/11/2022	1

Not submitting quarterly reports timely is a violation of the MOU and could result in revocation of DAVID access. Additionally, one report was not submitted timely because the contact was on vacation and a backup has not been designated with the DHSMV.

Recommendation No. 2:

The Comptroller's Office should:

- A) Ensure Quarterly Quality Control Review Reports are submitted timely in accordance with the MOU, and
- B) Designate a back-up contact to complete Quarterly Quality Control Reviews if necessary.

Management's Response:

Concur. See [Appendix](#) for full response.



ACTION PLAN

NO.	RECOMMENDATIONS	MANAGEMENT'S RESPONSE		
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR
1.	The Comptroller's Office should:			
A)	Immediately stop sharing DAVID data that is not subject to the terms of the executed MOU, and	✓		
B)	Notify the DHSMV in writing that DAVID information not subject to the terms of the entity's MOU was potentially shared.	✓		
2.	The Comptroller's Office should:			
A)	Ensure Quarterly Quality Control Review Reports are submitted timely in accordance with the MOU, and	✓		
B)	Designate a back-up contact to complete Quarterly Quality Control Reviews if necessary.	✓		



OFFICE OF COMPTROLLER

ORANGE
COUNTY
FLORIDA

Phil Diamond, CPA
County Comptroller
201 S. Rosalind Avenue
PO Box 38
Orlando FL 32802
Telephone: (407) 836-5690
Fax: (407) 836-5599
Web page: www.occompt.com

DATE: February 9, 2023

TO: Wendy Kittleson, Assistant Comptroller of County Audit

FROM: Eric D. Gassman, Chief Deputy Comptroller

SUBJECT: Audit of Orange County Comptroller's Controls over DAVID Access and Use

In connection with the above referenced subject, below you will find our responses to the recommendations contained in the report.

Recommendation No. 1.A

We concur. The Comptroller made the decision to suspend sharing DAVID data with the collection agency, Linbarger Goggan Blair & Simpson, LLP, on December 6, 2022. We will not send DAVID data to the collection agent until we can get clarification from the FLHSMV or Linebarger enters into a satisfactory MOU with the FLHSMV. Linebarger's MOU would be required to have the same terms and conditions as the Comptroller's MOU with the FLHSMV.

Recommendation No. 1.B

We concur. On December 6, 2022, we sent an e-mail to the FLHSMV to inform them that the Comptroller's Office had been sending DAVID data to its collection agent, Linebarger, and asked them to confirm that this was permitted under the MOU. We continue to await their response.

Recommendation No. 2.A

We concur. We concur and will ensure the quarterly reports are submitted in accordance with the MOU.

Recommendation No. 2.B

We concur. The Director of Finance and Accounting is now designated as the back-up contact to complete the quarterly review if necessary.

We appreciate the professionalism of the auditors and the recommendations from the report to ensure our compliance with the MOU.

c: Robin Ragaglia, Assistant Comptroller
Laurie Bauer, Finance and Accounting Director
Sean Pollard, Treasury Manager