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APPROVED IN SESSION -
APRIL 23, 2019
PASCO COUNTY BCC

Paula S. O'Neil, Ph.D.
Clerk & Comptroller
Pasco County, Florida

April 1, 2019

The Honorable Ron Oakley, 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 Oakley and Members of the Board:

Enclosed is Audit Report No. 2019-03, a follow-up review of the Driver and Vehicle Information Database (DAVID) Code Enforcement audit, #2018-03. This follow-up review was conducted in response to an attestation request by the Department of Highway Safety and Motor Vehicles (DHSMV).

The objectives of the follow-up were to determine the status of each corrective action plan from the original audit (2018-03), evaluate the adequacy of internal controls over the Code Enforcement DAVID system, and review the latest Quarterly Quality Control Review reports to determine if they were executed in compliance with requirements set forth Memorandum of Understanding (MOU) #HSMV-0444-16.

Based on the results of the completed follow-up review, it was determined that internal controls over the DAVID information were adequate and the Code Enforcement division was in compliance with MOU #HSMV-0444-16. The IG team recommended Code Enforcement execute the attestation statement.

The Department of Inspector General commends Code Enforcement for their cooperation, excellence in implementing corrective actions, and protecting the DAVID information. 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,

Paula S. O'Neil, Ph.D.
Clerk & Comptroller

PSO/sd

Office of Paula S. O'Neil
Clerk & Comptroller
Pasco County, Florida

DAVID Code Enforcement Follow-Up Review of Report #2018-03

April 23, 2019



Department of Inspector General

Patrice Monaco-McBride, CIG, CIGA, CGFO
Inspector General

Sarah Denney
Auditor I

Report No. 2019-03

Department of Inspector General
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Executive Summary

Background Information

In response to an attestation statement (attestation) request by the Department of Highway Safety and Motor Vehicles (DHSMV), the Department of Inspector General (IG) conducted a follow-up review of the Driver and Vehicle Information Database (DAVID) Code Enforcement audit (#2018-03). Due to the timing of the attestation request by the DHSMV and the completion of audit #2018-03, a full-scope audit was not deemed necessary. The audit was approved by the Board of County Commissioners on August 7, 2018. The purpose of the original audit (#2018-03) was to:

- Evaluate the adequacy of internal controls of the DAVID system in an independent, systematic, and disciplined approach.
- To determine if the Pasco County Code Enforcement division was in full compliance with the terms and provisions of the MOU, Contract #HSMV-0444-16.
- To determine if internal controls over DAVID information were adequate to protect it from unauthorized access, distribution, use, modification, or disclosure.

As a result of the original audit, there were seven audit comments brought to management's attention. The Code Enforcement division agreed with all audit comments and they provided a corrective action for each comment to mitigate the risks identified.

Scope and Objectives

The purpose and main objective of this review was to determine the status of the corrective actions provided by management, conduct tests of records, and perform other auditing procedures to comply with the requirements of the attestation. Therefore, in addition to a review of the status of each corrective action plan, the Quarterly Quality Control Review Reports (QQCR) were examined to determine if they were executed in compliance with MOU HSMV-0444-16. The follow-up review included the records, documents, and controls that were in effect as of February 19, 2019.

The status of the findings from Report No. 2018-03 were identified as one of the following:

- **Completed:** The recommendation provided by the IG was fully implemented, either as described in the original report or in a manner that resolved the underlying issue.
- **Partially Completed:** This status was defined as a control weakness for which management had implemented corrective action in part, but not in a manner that fully alleviated the original audit finding.
- **Not Completed:** This status was defined as a control weakness for which management had not yet implemented the corrective action that was to alleviate the original audit finding.

Overall Evaluation

After evaluation of the internal controls over the personal data during the original audit and this follow-up review, it was determined that Code Enforcement had adequate policies, procedures, and other controls in place to properly safeguard the DAVID information. Additionally, after review of the latest QQCR reports, it was determined they were executed in compliance with MOU requirements. All deficiencies or issues found during audit #2018-03 and this review were corrected and appropriate measures were established to prevent recurrence. The IG team attests that Code Enforcement is operating in compliance with required internal controls, and recommends execution of the attestation statement and Memo of Understanding with the DHSMV.

The Division of Inspector General commends the Code Enforcement division for their excellence in implementing corrective actions and taking seriously their responsibility to protect all data contained in the DAVID system. We're thankful for their cooperation during the follow-up review.

Summary of Original Audit Findings

The chart below summarized the original audit findings at the completion of the follow-up review. For reference purposes, a link to the entire original audit report, #2018-03, can be found at the end of this report. See Appendix A.

AUDIT FINDING	DESCRIPTION	STATUS
1	The change in Agency Head was not updated in accordance with the MOU requirements.	Completed
2	The Attestation Statement and Annual Certification Statement were not always submitted in compliance with MOU HSMV-0444-16.	Completed
3	Quarterly Quality Control Review reports (QQCR) were not always completed in compliance with MOU HSMV-0444-16.	Completed
4	Access permissions were not always updated in accordance with the MOU requirements.	Completed
5	A list of all persons authorized within the agency to access DAVID information was not maintained by the POC.	Completed
6	Authorized Request and Acknowledgement forms were not always maintained or reflected the correct status.	Completed

7	The Standard Operating Procedures (SOPs) related to sections IB(B), V, and VI of the Memorandum of Understanding (MOU) HSMV-0444-16 were not always adequate to protect the DAVID data.	Completed
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Appendix A

Report No. 2018-03: DAVID Code Enforcement:

<http://www.pascoclerk.com/IAreports/FY18/2018-03%20-%20BCC%20Approved%20Audit%20Report.pdf>