



INTERNAL CONTROL AND DATA SECURITY COMPLIANCE REVIEW AUDIT

Audit Number 2021-CR-0001

October 15, 2021

Purpose

The Office of Inspector General (OIG) conducted the Internal Control and Data Security Compliance Review Audit (2021-CR-0001) in accordance with Section VI. Part A of Memorandum of Understanding (MOU) HSMV-0447-19 between the Florida Department of Highway Safety and Motor Vehicles and the Duval County Property Appraiser. This Audit was conducted pursuant to Section 1.203(c), Charter of the City of Jacksonville, and *Ordinance Code*, Section 602.303(a-c).

The objectives of this Audit were to: (1) evaluate internal controls in regard to the FLHSMV Residency Webservice and verify compliance with the requirements of the MOU and applicable laws; (2) determine if proper policies and/or procedures are in place regarding data security and personnel expectations while accessing the FLHSMV Residency Webservice; and (3) verify that all required documents have been approved by the appropriate professionals. The scope of the Audit was from April 9, 2019, to April 6, 2020.

Results

Pursuant to Section VI., Compliance and Control Measures, Part A, Internal Control and Data Security Audit, of the current MOU between the Florida Department of Highway Safety and Motor Vehicles ("Department") and the Duval County Property Appraiser ("Property Appraiser") which was executed on April 8, 2019, continued access to personal data is contingent upon the Property Appraiser having appropriate internal controls in place at all times to protect data received from the Department from unauthorized access, distribution, use, modification or disclosure.

An Audit was conducted by the City of Jacksonville Office of Inspector General (OIG), to determine whether the Property Appraiser has adequate policies, procedures, and controls in place to protect data received from the Department. Pursuant to Section VI., Part A. of the MOU, this Audit was performed by the OIG to evaluate whether internal controls are in place to protect data received from the Department and these controls are adequate to protect data from unauthorized access, distribution, use, modification, or disclosure. The OIG's responsibility is to provide an opinion based on verifying and ensuring the internal controls. The scope of the Audit was from April 9, 2019, to April 6, 2020.

Due to the limited use and access to edit the personal data received from the Department, testing was not necessary to verify if internal controls are in place. The nature, timing and extent of the

procedures selected depend on OIG's judgement, including an assessment of the risks of material misstatement of the documentation provided, whether due to fraud or error. The OIG believes that the evidence obtained was sufficient to provide a reasonable basis for our opinion.

The Property Appraiser's internal controls were evaluated, in conjunction with the requirements of the MOU and applicable laws. In addition, the evaluation included a review to ensure that policies and/or procedures are in place for personnel to follow and that data security policies and/or procedures are in place to protect personal data.

During the period under review, the Audit disclosed that the Property Appraiser did not have specific policies and/or procedures in place regarding the safeguards of the data received from the Department. However, the OIG met with the Information Security Officer (who is a Certified Information Systems Security Professional) with the City of Jacksonville Information Technologies Division, and determined protocols are in place to ensure data security. During the Audit, the Property Appraiser took immediate corrective action to remedy the deficiency related to the lack of written policies and/or procedures and as of August 18, 2021, the Property Appraiser developed a Contingency Plan that outlines expectations, use of the data received from the Department, employee user rights, and a procedure if information is compromised.

Deficiencies

While the Property Appraiser had an understood process for the internal controls governing the use of the data received from the Department, the Property Appraiser did not have written policies and/or procedures outlining the user expectations and data security. A written Contingency Plan has since been developed as of August 18, 2021.

<i>Deficiency</i>	<i>Has this deficiency been sufficiently corrected?</i>	<i>Describe the corrective action taken by the Property Appraiser</i>	<i>Date of corrective action completed</i>	<i>If this deficiency has not been corrected, did the Property Appraiser provide an estimated date of completion?</i>
A written policy or procedure was not established for how the Property Appraiser intends to use the data received from the Department and how data is protected.	Yes	The Property Appraiser has since developed a Contingency Plan giving an overview of the data received from the Department, how it is used, who has access, and the steps that are taken to protect the data .	August 18, 2021	N/A

Agency Response and Acknowledgement

On October 15, 2021, the Property Appraiser was provided a copy of the Audit and given an opportunity to respond on or before October 21, 2021.

The signature below acknowledges receipt and review by the Duval County Property Appraiser:

Acknowledged with no Response

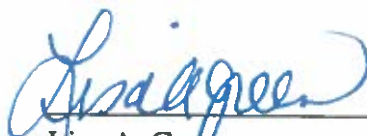
Acknowledged with Response

 10/15/21
Jerry Holland Dated
Property Appraiser
Duval County Property Appraiser
231 East Forsyth Street, Suite 270
Jacksonville, FL 32202

Inspector General Attestation

This Audit was conducted in accordance with the requirements outlined in Section VI, Compliance and Control Measures, Part A, Internal Control and Data Security Audit, of the current MOU between the Florida Department of Highway Safety and Motor Vehicles and the Duval County Property Appraiser.

Respectfully,

 Oct. 15, 2021
Lisa A. Green Date
Inspector General
Office of Inspector General
231 E. Forsythe Street, Suite 470
Jacksonville, FL 32202