



**OFFICE OF INSPECTOR GENERAL  
CITY OF JACKSONVILLE**

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Inspector General

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**Follow-Up Review Report:  
*DAVID Compliance and Control Measures  
Internal Control Attestation Audit  
(2022-CR-0001)***

**June 22, 2022**

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*“Enhancing Public Trust in Government Through Independent and Responsible Oversight”*



# The Office of Inspector General

Audit Number 2022-CR-0001

## Purpose

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The purpose of this report is to document the Office of Inspector General (OIG) follow-up review of the previously issued *DAVID Compliance and Control Measures Internal Control Attestation Audit* (2022-CR-0001), issued *December 10, 2021*. In accordance with the Institute of Internal Auditors, *Performance Standard 2500 – Monitoring Progress*, the basis of the follow-up review is to determine if the Corrective Action(s) necessary to remedy four Findings noted in the audit report were implemented.

## Audit Follow-Up

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We reviewed the findings noted in the audit report, Duval County Property Appraisers Office (Property Appraiser) management responses, and other discussions related to the follow-up inquiry. The results are as follows:

### **Finding 1:**

We found for the period of June 2020 to September 2021, **3 (75%)** of the **4** Quarterly Quality Control reviews provided were not completed within the required 10 days. We were unable to confirm compliance for **2** Quarterly Quality Control Reviews, as they were not provided to the OIG.

### **Recommendation 1:**

We recommend the Property Appraiser put in place an internal control mechanism to ensure Quarterly Quality Control Reviews are completed as required by the Memorandum of Understanding (MOU).

### **Recommendation 2:**

We recommend in consultation with Florida Department of Highway Safety and Motor Vehicles (FLHSMV), the Property Appraiser seek clarification as to whether the 10 days stipulated in the MOU are defined as business or calendar days.

**OIG Verification of Recommendations 1 and 2:** Management provided an updated *David Usage* document, revised April 26, 2022. The *Quarterly Quality Control Reviews* section states “*Quarterly reviews will be conducted for the months of January, April, July, and October. The reviews should be finalized by the 5<sup>th</sup> of the month*”. Further, we reviewed the Quarterly Quality Control reviews completed January 2022 (2021 Quarter 4) and April 2022 (2022 Quarter 1). Both Quarterly Quality Control reviews were completed on time.

**Status: Corrected**

**Finding Number 2:**

We sampled one-hundred percent of terminated and reassigned employee’s user access permissions for the period under review. We found **1** out of **14 (7%)** employees were terminated or reassigned and did not have their user access permissions deactivated within the time period specified in the MOU.

<i>Employee List</i>	<i>Termination Date</i>	<i>User Access Deactivation Date</i>	<i>Employed by another PA?</i>
Employee 1	7/16/2021	08/13/2021	X
Employee 2	8/30/2019	06/23/2021	X
Employee 3	6/17/2019	08/07/2019	Non-compliance

It is noted upon further discussions with the Property Appraiser staff, that **Employee 1** and **Employee 2** accepted employment with other Property Appraisers in the State of Florida that also use DAVID. Per the instructions the Property Appraiser’s staff received from a representative of the FLHSMV on 5/20/2019, when a user changes employment to another agency, the user permission status must remain *active* until the completion of the transfer request. However, all user roles should be removed to prevent the user from performing searches. The staff confirmed user roles were removed as required.

Property Appraiser staff confirmed the delayed termination of the user access permission for **Employee 3** was an oversight. Per the staff, the omission occurred during a period of transitioning supervisors into new positions and learning their new roles. As a result, this task was not completed timely.

*It should be noted the former employees did not access the database after their termination dates.*

**Recommendation 3:**

The Property Appraiser should ensure the MOU is in sync with the instructions provided by FLHSMV regarding employees accepting employment with another State of Florida Property Appraiser.

**OIG Verification for Recommendation 3:** Management provided a PowerPoint presentation from FLHSMV titled *Quarterly Reviews & Audits for Points of Contact (POC)*, which includes guidance for submitting user transfer requests. The *David Usage* document, revised April 26, 2022, also includes additional guidance related to employee user transfer requests.

**Status: Corrected**

**Finding 3:**

The Property Appraisers has a written document, *David Usage*, outlining user expectations and the internal controls governing the use of the David System. The document, however, has not been revised or updated since 07/14/2017.

#### **Recommendation 4:**

We recommend the Property Appraiser review and compare the *David Usage* guidance document to the current MOU to determine if additional revisions and/or updates are needed.

**OIG Verification for Recommendation 4:** The *David Usage* document has been revised as of April 26, 2022.

**Status: Corrected**

#### **Finding 4:**

To verify approved data security protocols are in place to protect electronic data, received from FLHSMV, OIG Audit requested the City of Jacksonville, Information Technologies Division, Information Security Officer (ISO) assisted in this audit. The ISO is a Certified Information Systems Security Professional.

The ISO discussed the Defense in Depth (DiD) of the COJ and the Security measures to protect the Web infrastructure Attack Surface from known and unknown attacks. Based upon the ISO review, he indicated stringent data security protocols have been implemented.

**OIG had no recommendations for this finding; therefore, no corrective action was necessary.**

## **Conclusion**

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Based on the responses received and verification procedures conducted during the follow-up, we have determined the necessary corrective action measures were implemented. We would like to thank the Property Appraiser management with their assistance in this follow-up.