

COUNTY AUDIT DEPARTMENT

REPORT # 345

An Audit of:

**MEDICAL EXAMINER - DRIVER AND VEHICLE
INFORMATION DATABASE (DAVID) SYSTEM ACCESS**

APRIL 4, 2018



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



April 4, 2018

The Honorable Sandra L. Murman, Chairman
The Honorable Victor D. Crist
The Honorable Ken Hagan
The Honorable Al Higginbotham
The Honorable Pat Kemp
The Honorable Lesley "Les" Miller, Jr.
The Honorable Stacy R. White

Dear Chairman Murman and Commissioners:

The Audit Team performed an audit of the Medical Examiner's access to the Driver And Vehicle Information Database (DAVID), (Audit Report # 345, dated April 4, 2018). Responses to the Audit Team's recommendations were received from the Medical Examiner's Office and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The Audit Team appreciates the cooperation and professional courtesies extended to the auditors by the Medical Examiner's Office during this audit.

Sincerely,

Heidi Pinner, CIA, CISA, CFE, CRMA
Director of County Audit

CC: Mike Merrill, County Administrator
Greg Horwedel, Deputy County Administrator
Mary Mainland, M.D., Chief Medical Examiner
Kevin Brickey, Management & Budget Office
Dan Klein, Chief of Staff
Rick VanArsdall, Chief Deputy, Clerk to the Board

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The Florida Department of Highway Safety and Motor Vehicles (DHSMV) hosts a system, known as DAVID, that is used to provide secure online access to driver and motor vehicle information. DAVID is intended for use only by law enforcement, criminal justice agencies, government departments, and Clerks of the Circuit Court. Access controls are necessary for the DAVID system to ensure information is only accessed by authorized individuals for a legitimate business purpose. DAVID access is granted to a user agency through a Memorandum of Understanding (MOU) with the DHSMV. The MOU outlines internal controls that the agency must adhere to in order to remain compliant and to protect personal data from unauthorized access, distribution, use, modification, or disclosure. The Medical Examiner's Office has signed an MOU with the DHSMV and grants certain employees access to DAVID with a username and password. Roles are setup within the system for each user granting them a specific level of access.

OBJECTIVE

The objective of the audit was to assess whether or not the Medical Examiner's Office has appropriate internal controls in place to ensure the protection of personal data maintained in the DAVID system from unauthorized access, distribution, use, modification, or disclosure, and to assess whether or not the Medical Examiner's Office is in compliance with applicable rules and requirements set forth by the DHSMV.

SCOPE

The audit was conducted in conformance with the *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The DHSMV publishes an Audit Guide document that lists recommended audit procedures to test user access controls. The Audit Team utilized this audit guide and obtained a complete list of all DAVID users, for both active and inactive accounts, as-of December 21, 2017.

OVERALL EVALUATION

The Medical Examiner's Office was responsive to the Audit Team's inquiries and provided the information requested in a timely manner. The Audit Team encountered knowledgeable and dedicated employees during the course of the audit.

The following table summarizes the audit comments and corresponding cross references to the page number where the audit comment details can be found in this Report.

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	Opportunities exist to improve controls over DAVID system access in order to ensure compliance with the MOU.	3

OPINION

The control environment relative to the internal controls over DAVID system access is at the repeatable maturity level. This means that there are some controls and/or processes in place with some structure; however, formal documentation has not yet been established. Addressing the opportunities identified in this Report will enhance the overall control structure and provide additional assurance.

The exit conference was held on March 6, 2018.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Director of County Audit
Ben Everett, CPA, CIA, CFE, Audit Manager
Matthew Demler, Internal Auditor II
Emerly Henry, Internal Auditor II

AUDIT COMMENTS & RECOMMENDATIONS

Opportunities exist to improve controls over DAVID system access in order to ensure compliance with the MOU.

The DHSMV guidelines for DAVID are outlined in the MOU and detail the procedures to be implemented by the Medical Examiner in order to ensure compliance. These include:

- Quarterly reviews and annual self-audits performed by the Medical Examiner's Office to ensure that users are accessing DAVID in accordance with the MOU.
- Procedures to deactivate users in a timely manner after separation from the Medical Examiner's Office.
- Ensuring that user access roles are appropriate based on the nature of the work performed at the Medical Examiner's Office.
- Ensuring that the security setting to allow extended timeout sessions is only granted to Law Enforcement and dispatch personnel.
- Completion of the annual required online training session by all users.

Quarterly Reviews and Annual Audits

The MOU states that quarterly reviews and annual audits are required in order to verify that DAVID users are current employees and are using the system in accordance with the MOU. During the review of the DAVID system, the Audit Team determined that some of the quarterly reviews have been completed. However:

- Two of four required quarterly reviews were completed during the 2016 calendar year.
- Two of four required quarterly reviews were completed during the 2017 calendar year.
- An annual audit has not been completed.

Users Deactivated Timely

The MOU requirements state that user access should be deactivated within five working days of the user either separating employment or being reassigned out of the Medical Examiner's Office. The Audit Team obtained a report from DAVID listing both active and inactive users in the system. Twelve users were listed as active and four users were inactive. The Audit Team determined that:

- All active users were current employees of the Medical Examiner's Office.
- All four inactive users were deactivated in excess of the five day requirement. Deactivation for these users ranged from 18 days to 111 days.

User Access and Training

The Audit Team selected a random sample of five active users and reviewed their access role setups in DAVID to determine whether or not the users' roles were appropriate for their work duties. The Medical Examiner's Office does not employ any law enforcement officers or dispatchers. The Audit Team determined that:

- All five users reviewed had access roles that were appropriate and did not have the extended timeout feature activated in their account setups.
- All twelve active users had completed their required annual online training within a year of their last sign-in date.

Appropriate Use of DAVID

For the sample of five active users selected, the Audit Team generated an activity log report from DAVID showing the tasks and searches performed by each user during a recent 60-day period. Randomly selected data samples within each activity log report were examined to determine whether or not DAVID access was used for appropriate business purposes. To determine the appropriateness of use, the Audit Team searched the activity log reports for any instances of a user searching for unusual names such as celebrities, political figures, or potential related parties. The Audit Team also selected a sample of 15 names that were searched for by active users and cross-referenced the names against the related case in the Medical Examiner's case management software system. Cases in the database were reviewed to ensure that the names searched for in DAVID were appropriate. The Audit Team did not identify any instances of misuse of the DAVID access.

RECOMMENDATIONS

Based on the audit work completed, management should implement the following recommendations to strengthen controls and adhere to MOU requirements:

- Ensure that the quarterly reviews and annual audits are completed in a timely manner.
- Ensure the deactivation of DAVID access within the five day window after employee separation.

CLIENT RESPONSE: CONCUR

CORRECTIVE ACTION PLAN:

The DAVID POC will set calendar reminders to complete quarterly reviews and the annual audit, and will ensure reviews and audits are completed on time; he/she will also add deactivation of DAVID access to the list of accounts requiring deactivation for terminated/separating employees, and will ensure that deactivation of DAVID account occurs within the required window.

TARGET COMPLETION DATE: 7/1/2018