



**GREGORY C. HARRELL**  
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

## **Internal Controls Over the Usage of Driver and Vehicle Information Database**

**Clerk of Court and Comptroller**

**Report No. 2026-02**

February 27, 2026

***Issued To:***

Gregory C. Harrell, Clerk of Court and Comptroller  
The Honorable Board of County Commissioners  
Mounir Bouyounes, County Administrator

**Presented by**

Sachiko Horikawa, CPA, CIA, CISA, CRMA  
Internal Audit Director

**Engagement Team**

Lucy Alonso, Staff Auditor  
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**REPORT ABBREVIATIONS AND TERMS**

<b>Terminology</b>	<b>Abbreviation</b>
Department of Florida Highway Safety and Motor Vehicles	FLHSMV
Driver and Vehicle Information Database	DAVID
Clerk of Court and Comptroller	Management
Memorandum of Understanding	MOU
Point of Contact	POC
Quarterly Quality Control Review	QQCR

**EXECUTIVE SUMMARY**

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Pursuant to Memorandum of Understanding (MOU), HSMV-0210-20, between the Department of Florida Highway Safety and Motor Vehicles (FLHSMV) and the Marion County Clerk of Court executed on February 07, 2020, we completed a review of internal controls over the usage of the Driver and Vehicle Information Database (DAVID) for the Clerk of Court and Comptroller.

Overall, the controls were adequate and functioned as designed. There were opportunities for improvement (summarized in the Overview of Opportunities for Improvement Table). Management has implemented three of the four recommendations. For the remaining recommendation, they are considering an alternative course of action.

The required Internal Control Attestation form is attached at the end of this report as Exhibit A.

<b>Areas Reviewed</b>	<b>Results</b>
Authorization process of granting DAVID access to a new user	No exception
User transactions	No exception
Timeliness of DAVID user status update	Observation 1
Adequacy of Quarterly Quality Control Review (QQCR)	No exception
Timely completion of QQCRs	Observation 2
Electronic safeguarding of the information obtained from DAVID	Observation 3
Timeliness of annual DAVID training	Observation 4

**Internal Controls Over the Usage of DAVID – Clerk of Court and Comptroller 2026**

<b>Overview of Opportunities for Improvement</b>		
<b>Opportunity #</b>	<b>Summary</b>	<b>Management Response and Implementation Status</b>
1	Misalignment between documented procedures and actual operations increases the risk of unauthorized access.	Agreed (Implemented)
2	Non-compliance with the MOU's QQCR requirements increases the risk that inappropriate usage may not be detected in a timely manner.	Agreed with Reservations (Alternative Actions Being Considered)
3	An incomplete MOU required listing and lack of documented employee acknowledgments may lead to unawareness of all personnel with access to DAVID information, which in turn leads to potential risks such as unauthorized access and data breach.	Agreed (Implemented)
4	DAVID users not completing the required annual training increases the risk of misuse for the Clerk's Office.	Agreed (Implemented)

It is important to emphasize that this audit does not guarantee that all areas for improvement were noted. Our audit focus was on the adequacy of the internal controls. Noncompliance or irregularities, not included in this report, could exist because this audit did not include a review of all records and actions of the Department.

We would like to thank the employees and management of the Clerk of Court and Comptroller (Management) for their cooperation during the audit.

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## **BACKGROUND**

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The MOU, HSMV-0210-20, between the FLHSMV and the Marion County Clerk of Court was executed on February 7, 2020 which granted the Clerk's Office access to DAVID to obtain confidential personal data for court cases that require vehicle impoundment, mostly DUI cases, and driver's license/vehicle registration information required by the judges for sentencing.

To maintain the DAVID access privilege, the authorized DAVID users must use DAVID only for the official purpose. Management is required to maintain adequate internal controls to safeguard the personal data obtained and to prevent, deter, and detect any misuse. Additionally, the MOU requires an internal control attestation to be completed by the third and sixth anniversary of the MOU or within 180 days from receipt of an attestation review request from the FLHSMV. This audit was performed for the sixth MOU anniversary date of February 6, 2026 which was subsequently extended to April 6, 2026.

The MOU is effective until April 6, 2026.

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## **OBJECTIVE, SCOPE, AND APPROACH**

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We had the following objectives to ensure that the Clerk's Office had appropriate internal controls in place so that the data provided and received through the use of DAVID is protected from unauthorized access, distribution, use, modification, or disclosure:

- Were the MOU requirements maintained timely?
- Is the existing policy adequate?
- Was there inappropriate usage of DAVID between February 7, 2023 – February 7, 2026?

The scope of the audit was from February 7, 2023 to February 7, 2026. Our approach included reviewing policies and procedures, sampling user transactions and histories, interviewing DAVID users, conducting QQCR process walkthroughs, inspecting relevant documents, assessing electronic data security controls, and observing work areas.

**OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 1 – Misalignment between documented procedures and actual operations increases the risk of unauthorized access.***

The MOU requires the Clerk’s Office to update user access and permissions within five (5) business days upon reassignment of users.

Internal Audit had interpreted “reassignment” as employee transfers. During the audit period, three DAVID users transferred to other divisions, and the point of contact (POC) inactivated their accounts beyond the five-day timeframe. The primary POC interprets “reassignment” as removing access when it is determined to be no longer necessary. Due to the limited number of trained DAVID users, staff and supervisors often serve as backups and trainers, and cross-training across departments is common to maintain operational efficiency. The primary POC provided an email demonstrating this expectation to one of the transferred employees.

The Clerk’s General Counsel agrees with Management’s view and provided his legal opinion where he addresses the meaning of the term “reassignment” in the MOU, which is not otherwise defined and appears only in the sentence: “Update user access/permissions upon reassignment of users within five (5) business work days.”

Based on the general definition of “reassignment” as assigning someone in a new or different way, the opinion concludes that a user is considered reassigned under the MOU when the user’s work assignments requiring access to DAVID are removed and the manager or supervisor provides written confirmation that all work duties requiring DAVID access have been removed. The five-business-day requirement for updating user access begins on the date this written confirmation is communicated to the employee, rather than upon a department transfer or other administrative change alone. This interpretation ensures that the term is applied in a manner consistent with the MOU’s purpose of governing DAVID access based on users’ assigned work duties.

While interpretations vary, the POC’s interpretation is undocumented and may lead to inconsistent application. The best practice is to document and incorporate actual practices into Policies and Procedures. **We recommend** DAVID-related policies and procedures be updated to reflect current practices, define “reassignment,” and periodically evaluate the necessity of user access.

*(Update: We confirmed that Management updated the DAVID-related policies and procedures accordingly.)*

**Management Response:** We agree.

POC will continue to monitor user access. Updated procedures to address “Reassignment of Duties” in procedures CP-40129-SOP & AD-10045-WI.

**Implementation Status:** Implemented

**OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 2 – Non-compliance with the MOU’s QQCR requirements increases the risk that inappropriate usage may not be detected in a timely manner.***

The MOU requires completion of the QQCR Report within 10 days<sup>1</sup> after the end of each quarter to monitor compliance with the agreement. The primary POC conducts quarterly audits of DAVID users, and the secondary POC performs quarterly reviews of the primary POC.

Our review found the following:

- The primary POC completed 9 of 10 (90%) QQCR Reports on time and submitted one report 9 days late.
- The secondary POC completed 0 of 10 (0%) QQCR Reports on time, with delays ranging from 3 to 104 days. Two reports were missing the secondary POC’s name and signature.

*(Update: The secondary POC subsequently completed the two reports in full after the issue was identified.)*

The primary POC stated that the late report resulted from an extended absence from work.

The secondary POC cited time constraints, competing responsibilities, and intermittent Adobe issues that caused reports not to save properly.

Untimely completion of QQCRs increases the risk that misuse may go undetected. Continued non-compliance with the MOU may also result in revocation of DAVID access for the Clerk’s Office.

Internal Audit acknowledges that the Chief Operating Officer, who also serves as the secondary POC, has limited availability due to competing duties. **We recommend** that Management consider assigning the secondary POC role to another DAVID user.

**Management Response:** We agree with reservations.

Our primary purpose for using DAVID is to meet a statutory requirement of issuing a Notice of Vehicle Impoundment to the vehicle owner & lien holder, as a result of any DUI conviction. Our goal for an alternative action plan over the next year is to work with the judiciary to either enter an Administrative Order or direct the courts to make the vehicle impoundments a condition of probation, thereby eliminating our need to continue using DAVID and our DAVID MOU and requirements.

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<sup>1</sup> In the absence of an MOU specifying ‘business days,’ all references to ‘days’ were interpreted as calendar days.

## ***Internal Controls Over the Usage of DAVID – Clerk of Court and Comptroller 2026***

We agree with reservations, as assigning the secondary role to another DAVID user would not negate the delays in at least two of the reports. The audits were completed on time however, as noted above there were intermittent Adobe issues, causing the QQCR form to not save the signature and date. The audit details show the dates the audits were complete. Additionally, as outlined in the Proposed Management Action Plan, our goal is to discontinue the use of DAVID.

**Implementation Status:** March 2027

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**OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 3 – An incomplete MOU required listing and lack of documented employee acknowledgments may lead to unawareness of all personnel with access to DAVID information, which in turn leads to potential risks such as unauthorized access and data breach.***

The MOU requires the Clerk’s Office to maintain a complete list of all individuals authorized to access DAVID information, including both DAVID users and non-users. Additionally, management must ensure that all personnel with access acknowledge their understanding of the confidential nature of the data and the criminal sanctions for unauthorized use.

Our review identified the following issues:

1. The authorized access list did not include two internal auditors.
2. Acknowledgment forms were missing for these two auditors.

*(Update: The primary POC corrected this issue prior to Internal Audit testing by obtaining the required forms.)*

Both POCs and Internal Audit were unaware that these auditors had access to the restricted DAVID folder. Because end users cannot easily determine who has access, the primary POC must rely on IT for accurate access details.

The two auditors were part of the “Internal Audit” access control group assigned to the restricted DAVID folder. As a result, all members of the Internal Audit team, including these two auditors, were granted access.

An incomplete access list reduces visibility into who can access confidential data, increasing the risk of unauthorized disclosure. Furthermore, missing acknowledgment forms hinder accountability in the event of misuse.

The primary POC stated that she would perform quarterly reviews of DAVID non-users.

*(Update: The Internal Audit Director requested IT to remove the Internal Audit group’s access to the DAVID folder. IT confirmed the group’s access has been removed. Internal Audit will obtain required documents directly from Management for future audits.)*

We agree with the primary POC’s plan and **recommend** that Management periodically review and update the authorized access list and ensure that all new non-DAVID users complete acknowledgment forms.

*(Update: We confirmed that Management updated the DAVID-related policies and procedures accordingly.)*

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**Management Response:** We agree.

IT has been notified not to provide access to DAVID folders without POC approval. DAVID file access and non-DAVID users were being monitored but language has been added to procedures AD-10045-WI to ensure this is monitored quarterly.

**Implementation Status:** Implemented

**OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 4 – DAVID users not completing the required annual training increases the risk of misuse for the Clerk's Office.***

DAVID requires annual training to maintain current acknowledgments of confidentiality and criminal sanctions.

Five of 12 DAVID users (42%) did not complete required annual training on time, with delays ranging from 4 to 182 days<sup>2</sup>. The remaining seven users completed their training timely.

Users cited untimely completion due to oversight and lack of reminder mechanisms.

Failure to complete training increases the risk of noncompliance and misuse of DAVID information.

**We recommend** Management evaluate the business need for DAVID access and ensure compliance with annual training requirements through effective monitoring and reminders.

*(Update: On January 5, 2026, Management directed all DAVID users to complete annual training by January 15 each year which was documented in the DAVID-related policies and procedures. Users were instructed to set reminders. The primary POC implemented an automated annual email reminder and documented and communicated this directive via email.)*

**Management Response:** We agree.

All staff will complete their annual training at the beginning of the year. This will be easier to monitor.

**Implementation Status:** Implemented

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<sup>2</sup> In the absence of an MOU specifying ‘business days,’ all references to ‘days’ were interpreted as calendar days.

**EXHIBIT A**

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Dave Kerner  
Executive Director

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**Attachment III**

**INTERNAL CONTROL ATTESTATION STATEMENT**

FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

**MOU Number HSMV-0210-20**

In accordance with Section VI., Part B, of the Memorandum of Understanding (MOU) between Department of Highway Safety and Motor Vehicles and Marion County Clerk of Court (Requesting Party), the undersigned, on behalf of the Requesting Party, attest that:

1. An Internal Control and Data Security Audit was conducted by the Requesting Party and completed on February 13, 2026. (This date must be within the 180 days preceding the dates this Internal Control Attestation Statement is signed.)
2. Said audit reviewed and evaluated the internal controls over Personal Information available through the DAVID system and found that those internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.
3. Any and all deficiencies/issues found during the audit have been corrected and measures enacted to prevent recurrence.

***NOTE: Items 4 and 5 below must be included only for the Internal Control Attestation Statement which is required when the Requesting Party intends to enter a new MOU prior to the expiration of this MOU.***

4. Appropriate controls over Personal Information were in place during the year preceding the date the Internal Control and Data Security Audit was completed.
5. Appropriate controls over Personal Information remain in place as of the date this Internal Control Attestation Statement is signed.

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The above evaluation was conducted by the Requesting Party's:  Internal Auditor;  Inspector General;  Risk Management IT Security Professional; or  Currently licensed Certified Public Accountant (identified below as the "Auditor").

*Gregory C. Harrell*

Signature of Authorized Official or  
Delegated Official with Letter of Authority

**Greg Harrell**

Printed Name

**Clerk of Court & Comptroller**

Title

**Feb 19, 2026**

Date

*Sachiko Horikawa*

Signature of Auditor

**Sachiko Horikawa**

Printed Name

**Internal Audit Director**

Title

**Feb 19, 2026**

Date

**REPORT DISTRIBUTION LIST**

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<b>Name</b>	<b>Position Title</b>
The Honorable Gregory C. Harrell	Clerk of Court and Comptroller
The Honorable Craig Curry	District 1 Commissioner
The Honorable Kathy Bryant	District 2 Commissioner
The Honorable Matt McClain	District 3 Commissioner
The Honorable Carl Zalak, III	District 4 Commissioner
The Honorable Michelle Stone	District 5 Commissioner
Rob Davis	General Counsel
Staci Winston	Chief Operating Officer
Lisa Spicer	Court Services Manager