

Ken Burke, CPA


CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756
Telephone: (727) 464-8371
Fax: (727) 464-8386
Fraud Hotline: (727) 45FRAUD (453-7283)
Clerk's website: www.mypinellasclerk.org

REPORT NO. 2014-28

TO: Pam Dubov, Pinellas County Property Appraiser
Erin Moore, Deputy for Assessment Administration
Charles Flowers, Assistant Director of Exemptions
Mike Evans, Director of Exemptions
Alexander Luca, Exemptions Office Specialist

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

SUBJECT: Continuous Audit of Property Appraiser Employees' Use of Driver and Vehicle Information Database (DAVID) Personal Data

DATE: August 12, 2014

The Property Appraiser entered into a Memorandum of Understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (DHSMV) to access the Drivers License and/or Motor Vehicle Record Data Exchange (DAVE) system. At the Property Appraiser's request, the Division of Inspector General conducted an attestation engagement on internal controls over DAVE information, and issued a report dated December 15, 2011. One of the results of the engagement was to establish an internal control for the on-going monitoring of Property Appraiser employees' use of DAVE data. The Property Appraiser requested that the Division of Inspector General assist with implementation of this recommendation and provide monitoring annually.

Effective June 2014, DAVE was replaced by the Driver and Vehicle Information Database (DAVID). DAVID contains the same information as DAVE and includes enhanced functionality. DAVID provides easy to use, secure web-based access to



Florida driver information such as information about driver licenses, driver records, and vehicle titles and registrations. Property Appraiser employees access the DAVID system to obtain pertinent information to carry out duties related to homestead exemptions and mobile homes. The DAVID system contains confidential personal information protected by Chapter 119 Florida Statutes and the Driver Privacy Protection Act.

DAVID offers the ability to render audit reports that detail user access for a selected time period. Analyzing these reports supports MOU requirement V. Safeguarding Information: *"All access to the information must be monitored on an on-going basis by the Requesting Party."*

The scope of our limited audit was to analyze DAVID audit reports for a sample of Property Appraiser employees with the objective to determine if DAVID information was obtained for legitimate business purposes. To meet our objective, we tested, on a sample basis, user DAVID access during the audit period to verify the following:

- The inquiry date and time was within normal Property Appraiser business hours.
- The inquiry was related to a proper business function.
- Repeated searches were appropriate.
- The inquiry was not performed on relatives, celebrities, or political figures.
- Access to Emergency Contact Information was appropriate.

Our limited audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was June 8, 2014 through June 14, 2014.

Our testing found that the use of DAVID information was for legitimate Property Appraiser business purposes.

We appreciate the cooperation shown by the staff of the Property Appraiser's Office during the course of this review.