AN AUDIT OF:

Code Enforcement DAVID MOU Compliance

COUNTY AUDIT DEPARTMENT

REPORT #450

7/30/2026

Executive Summary

Why We Did This Audit

This Internal Control and Data Security Audit was performed at the request of management to address the audit requirements set forth in the Memorandum of Understanding (MOU) between the Florida Highway Safety and Motor Vehicles (FLHSMV) and Hillsborough County Code Enforcement for the use of the Driver And Vehicle Information Database (DAVID).

What We Did

Based on the requirements set forth in the MOU, Florida Administrative Code Rule 60GG-2, and the Providing Agency's External Information Security Policy, the Audit Team:

- Evaluated whether the internal controls governing the use and dissemination of personal data meet the requirements of the MOU.
- Reviewed Code Enforcement policies and procedures and data security procedures.
- Identified any deficiencies and confirmed corrective actions had occurred to prevent recurrence.

What We Found

STRENGTHS AND SUCCESSES

- ✓ Annual training is required for use of the DAVID system.
- ✓ Limited personnel have access to DAVID.
- ✓ User activity is reviewed quarterly by the point of contact.
- ✓ User access roles are well defined and processes are in place to monitor user activity.
- ✓ Processes are in place when requesting searches be made using DAVID.
- ✓ Data security policies and procedures are in place relative to MOU data.

ENHANCEMENT OPPORTUNITIES

- ✓ Documentation within case management systems could be enhanced to facilitate streamlined reviews.
- ✓ Some inconsistencies within reviews were noted but fully remediated during the audit.

Audit Opinion

Internal controls are adequate to protect the personal data accessed via DAVID from unauthorized access, distribution, use, modification, or disclosure.

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VICTOR D. CRIST
CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

The Honorable Ken Hagan, Chair
The Honorable Chris Boles
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Christine Miller
The Honorable Gwen Myers
The Honorable Joshua Wostal

July 30, 2026

Dear Commissioners:

The Audit Team conducted an audit of Code Enforcement's Driver and Vehicle Information Database System (DAVID) MOU Compliance. (Audit Report #450, dated July 30, 2026). Responses to the Audit Team's recommendations were received from the Director of the Code Enforcement Department and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management with an independent, objective analysis, 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.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

Heidi Pinner
Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, Clerk of Court & Comptroller

Objective

To determine if Code Enforcement has appropriate internal controls in place to ensure the protection of personal data maintained in the Driver and Vehicle Information Database (DAVID) system. Protection of data includes preventing it from being improperly accessed by both authorized and unauthorized individuals, not allowing the distribution or use of data for unofficial business and preventing the disclosure of private data for personal use.

Scope & Methodology

The audit was conducted in accordance with the *Global Internal Audit Standards*. 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 a reasonable basis for the audit comments and conclusions based on the audit objectives.

The Audit Team reviewed policies and procedures, interviewed staff, reviewed historical records and evaluated internal controls based on the requirements set forth in the MOU, Florida Administrative Code Rule 60GG-2, and the Providing Agency's External Information Security Policy through the term of the MOU and through July 2026.

Overall Opinion

The overall control environment relative to Code Enforcement internal controls over DAVID and compliance with the DAVID MOU is at a managed maturity level. This rating indicates that management has defined controls, documented policies and procedures and clear user roles in place to properly manage case searches within DAVID. However, minor opportunities do exist to enhance consistency of practices in place.

WHAT YOU SHOULD KNOW

- Code Enforcement's internal controls include data security policies/procedures in place for personnel to follow and data security procedures/policies in place to protect personal data.
- The data/security procedures/polices have been approved by an individual with CISA credentials.
- A total of 7 users have DAVID access.
- Quarterly reviews are implemented and no breach or misuse of data was identified.

Background

The Code Enforcement Department enforces land and property codes in efforts to eliminate conditions that threaten the life, health, safety, and general welfare of residents. The department investigates complaints about possible violations and monitors certain categories of businesses to ensure they are complying with all regulations. Code Enforcement is split into two divisions: Code Enforcement Operations and Animal Control. Code Enforcement Operations enforces county ordinances related to RVs, commercial vehicles, trailers and mobile homes. Animal Control responds to animal-related calls from the public, law enforcement, fire rescue and municipalities.

The Florida Highway Safety and Motor Vehicles department (FLHSMV) hosts a system, known as the Driver and Vehicle Information Database System (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 Clerk of the Circuit Court offices. Access controls are necessary for the DAVID system to ensure information is only accessed by authorized individuals for legitimate business purposes. DAVID access is granted to a user agency through a Memorandum of Understanding (MOU) with the FLHSMV. The MOU outlines internal controls that the agency must adhere to in order to remain compliant with the agreement and to protect personal data from unauthorized access, distribution, use, modification or disclosure. Code Enforcement has signed an MOU with the FLHSMV and grants certain employees access to DAVID with a username and password. Roles are set up within the system for each user, granting them a specific level of access.

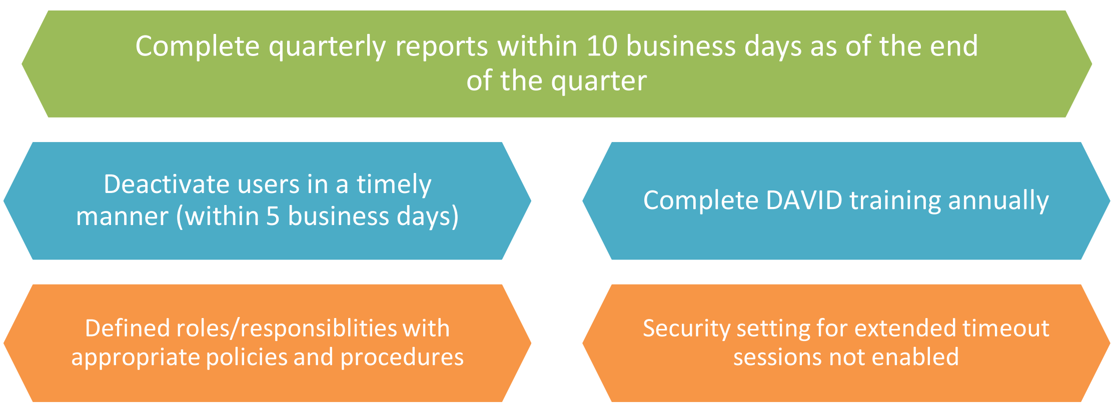
TEST OBJECTIVES

This audit test objective was to determine whether internal controls over DAVID appear appropriate and in compliance with all requirements of the MOU.

THE PROCESS

Code Enforcement is split into two divisions: Code Enforcement Operations and Animal Control. Seven (7) personnel have access to DAVID, consisting of three (3) Code Enforcement Operations staff and four (4) Animal Control staff. Within Code Enforcement Operations, DAVID access is limited to management personnel. Within Animal Control, DAVID access is assigned to management and Animal Abuse Investigators. Code Enforcement Operations and Animal Control staff that do not have direct access are required to submit an email request to management that includes the reason for the search with supporting documentation before information is obtained and disseminated from DAVID. Each search is to be documented within each division's case management system justifying the purpose of the search. Prior to utilizing DAVID, staff are to utilize alternate resources to identify and locate the individuals they are working to locate. DAVID is meant to be used as a final means when working a case.

Each division is designated a primary point of contact (POC) and an alternate POC. The primary POC is tasked with completing the quarterly quality control review report (quarterly report) each quarter. FLHSMV guidelines for DAVID are outlined in the MOU and details procedures to be implemented by Code Enforcement to ensure compliance. Guidelines include:



User access role management and quarterly reviews are completed by the designated primary POC within each division. As part of the quarterly review process, system-generated activity reports are evaluated for appropriateness by the POC for each user. These activity reports include detailed records of all login and search activities performed within DAVID. Code Enforcement's POC reviews Animal Control's POC activity within DAVID for the quarter to ensure activity is appropriate and all user's access is reviewed. Code Enforcement POC activity is reviewed by Code Enforcement management. Each search performed in DAVID is reconciled to a case documented within their case management software to ensure it was an authorized case. Upon completion of the review, the POC finalizes the quarterly reports, which are retained for a period of two (2) years.

THE AUDIT METHODOLOGY

Audit test procedures included:

- Reviewing a selection of quarterly reports for the MOU period to verify they were completed within 10 business days following the end of the quarter.
- Review of user activity reports for Q1 and Q2 2026 to ensure searches did not violate FLHSMV MOU requirements.
- Verifying the completion of required annual DAVID training by all staff with access to the system.
- Ensuring user access roles and account setups are aligned with job functions.
- Reviewing all user access roles and historical employee deactivation records.
- Confirming that the data/security procedures/polices have been approved by an individual with CISA credentials.

TESTING RESULTS

***Code Enforcement Operations*:**

- Quarterly reports were completed within 10 days of the following month in accordance with the MOU.
- The annual training required was completed by all staff as of the completion of the audit.
- DAVID user activity for the primary POC is reviewed by management to ensure that all searches within DAVID were appropriate for the quarter.
- Staff are required to submit a request by email to management for all searches requested to be made through DAVID. Requests must be detailed in their purpose and necessity with the case being investigated.
- Procedures are documented and approved by management. All employees must review them and acknowledge the sensitivity of data within DAVID prior to being granted access.
- All user activity was appropriately reviewed and were associated with cases being investigated.
- Extended timeout permissions were not granted for any DAVID users within the division. Employee deactivations were performed in a timely manner.
- Four (4) of the ten (10) cases reviewed were not documented within Accela, Code Enforcement's case management system. Although not logged in Accela, all were confirmed to be for active investigations and included supporting email requests, pictures and approval for the search.

Employee access roles were appropriate based on their job functions. Policies and procedures align with current Animal Control processes relating to their internal controls over DAVID management including ensuring the protection of personal data.

***Animal Control*:**

- Annual training was completed by all staff at the time of the review.
- DAVID user activity for the primary POC in Animal Control is reviewed by the Code Enforcement POC to ensure all searches are appropriate.
- Policies and procedures are documented and approved with clearly defined roles and responsibilities for DAVID users.
- Extended timeout permissions were not granted for any DAVID users within the division.
- All user activity was appropriately reviewed and were associated with cases being investigated.

- Staff are required to make requests through management for DAVID data and each instance is logged within Chameleon, Animal Control's case management system, along with on a tracking log.
- Inconsistencies were identified in some quarterly review documentation; a secondary review was performed to verify the appropriateness of searches performed in DAVID during this period. No exceptions were identified during the secondary review.
- One employee deactivation was not performed in a timely manner; however, no inappropriate access to DAVID was performed and all other user deactivations were completed timely.

Employee access roles were appropriate based on their job functions. Policies and procedures align with current Animal Control processes relating to their internal controls over DAVID management including ensuring the protection of personal data.

RECOMMENDATIONS

The Audit Team worked with Code Enforcement throughout the audit to enhance their system of internal controls. Any exceptions that were identified during the review were addressed by the audit client at the time the audit was performed and have been confirmed by the Audit Team as implemented and effective. These included enhanced controls to:

- Ensure that all requests are documented via email and include documentation for all case searches in DAVID within their case management system.
- Ensure that all quarterly reports are completed in a timely manner and include appropriate documentation.
- Ensure that all employee deactivations are completed in a timely manner.

THE AUDIT TEAM WOULD LIKE TO EXTEND ITS SINCERE APPRECIATION TO THE MANAGERS AND STAFF OF THE CODE ENFORCEMENT DEPARTMENT.

WE WERE MET WITH PROFESSIONALISM AND COOPERATION THROUGHOUT THE AUDIT PROCESS. MANAGEMENT WORKED COLLABORATIVELY WITH THE AUDIT TEAM TO ENSURE STRONG INTERNAL CONTROLS ARE IN PLACE.

Audit Team

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