

# OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



## FINAL REPORT 2024-CR-0001

Office of Public Parking DAVID Compliance and  
Control Measures Attestation

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**MATTHEW J. LASCELL**  
INSPECTOR GENERAL

04/09/2024

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**DATE ISSUED**

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

**TABLE OF CONTENTS**

**Purpose ..... 1**

**Background..... 1**

**Statement of Objectives, Scope, and Methodology ..... 1**

**Statement of Auditing Standards..... 2**

**Findings and Recommendations ..... 2**

**Management’s Response ..... 5**

## ATTESTATION REPORT

### Purpose

The City of Jacksonville's (COJ) Office of Public Parking (Public Parking) requested the Office of Inspector General (OIG) conduct this Internal Control Attestation (2024-CR-0001). It was done in accordance with the Memorandum of Understanding HSMV-0576-18 (MOU) between Public Parking and the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) for the use of FLHSMV's DAVID system. This attestation is to determine if Public Parking has the appropriate internal controls to adequately protect personal data contained within DAVID from unauthorized access, distribution, use, modification, or disclosure.

### Background

On May 15, 2018, Public Parking signed the MOU with FLHSMV to utilize their DAVID system. DAVID allows computer access to Florida driver and vehicle records. Public Parking uses this system for their parking enforcement duties pursuant to Jacksonville Municipal Code, Section 636.102.

The MOU requires an Internal Control Attestation to be completed on or before the third and sixth year of the contract. *HSMV-0576-18, Sec. VI. B.* This attestation is for the sixth year and reviews whether DAVID data is appropriately protected from unauthorized access, distribution, use, modification, or disclosure.

During the attestation, the OIG discovered Public Parking had granted access to DAVID to COJ's Disabled Services Division (Disabled Services). Therefore, the attestation was expanded to cover Disabled Services' use of the system.

### Statement of Objectives, Scope, and Methodology

The objectives of the attestation were to:

1. Determine whether Public Parking has adequate internal controls to physically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure.
2. Determine whether Public Parking has adequate internal controls to electronically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure.
3. Determine whether Public Parking has appropriate internal controls to ensure employee compliance with FLHSMV rules which protect against the unauthorized access, distribution, use, modification, or disclosure of the data.

The scope of the engagement is from June 2021 to December 2023, which is three years after the last Internal Control Attestation. For the attestation, the OIG interviewed Public Parking and Disabled Service employees as well as reviewed their records and physical spaces. The OIG also obtained information from employees of FLHSMV, COJ Information Technologies Department, and COJ Talent Management Department.

The OIG reviewed documents required by the MOU such as Quarterly Quality Control Review Reports (QQCRR), Annual Certifications, and an Internal Control Attestation for completeness and timeliness. Audit also examined the list of active and inactive DAVID users and compared it to employment records from COJ's Oracle HRMS system.

## Statement of Auditing Standards

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The attestation was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors. The standards require the OIG to plan and perform the attestation to obtain sufficient, reliable, relevant, and useful information to support the engagement results and conclusions based on the stated objectives. This attestation was also conducted according to Section 1.203, Charter of the City of Jacksonville, and Jacksonville Ordinance Code, Section 602.303.

## Findings and Recommendations

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### **OBJECTIVE 1: Does Public Parking have adequate internal controls to physically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure?**

There are appropriate security measures in place to physically protect FLHSMV data. Both Public Parking and Disabled Services require badge access during non-business hours. While the public may enter the offices during business hours, they first have to go through building security and check in with a receptionist.

There are also appropriate internal controls to protect printed FLHSMV data. Disabled Services occasionally prints DAVID information, however, it is stored in a locked cabinet until it is transferred to a locked trash can before it is shredded by Access Information Management. Public Parking does not print out DAVID material.

**Recommendation:** No recommendation at this time.

**OBJECTIVE 2: Does Public Parking have adequate internal controls to electronically secure FLHSMV data from unauthorized access, distribution, use, modification, or disclosure?**

Public Parking's electronic internal controls could be improved to protect FLHSMV data. Public Parking sufficiently protects access to its computer systems and the DAVID system, however they could improve the timeliness of deactivating terminated employees' access.

**Finding 1:** Public parking usually timely removes employees' access to DAVID, however, the few late terminations were significant. The MOU requires that Public Parking terminate employees' access to DAVID within five business days of their termination or change of duties. *HSMV-0576-18, Sec. IV. B. 8.*

Since June 2021, fourteen employees have left COJ employment or changed positions. Three of those employees' access was terminated after five business days.

Employee Initials	Termination Date	Inactive Date	5 Business Days	Days Late
F.E.	12/22/22	03/06/23	12/29/22	67 days
G.S.	02/24/21	10/11/21	03/03/21	222 days
I.T.*	06/22/21	10/11/21	06/29/21	104 days

\*This employee died, therefore the risk of unauthorized access was less.

**Recommendation:** Public Parking should incorporate appropriate internal controls to ensure the timely termination of employee DAVID access.

**Public Parking's Response to Finding:**

Agree  Disagree  Partially Agree

**OBJECTIVE 3: Does Public Parking have appropriate internal controls to ensure employee compliance with FLHSMV rules which protect against the unauthorized access, distribution, use, modification, or disclosure of the data?**

Public Parking's internal controls related to managing employee use of DAVID could be improved. Public Parking is sufficiently training their employees on DAVID access and appropriately granting access to employees; however, employees' adherence to the MOU's reporting requirements could be enhanced.

**Finding 2:** Public Parking needs to improve the timeliness of completing their QOCRRs. The MOU requires that the QOCRRs be completed within ten calendar days of the end of the quarter. *HSMV-0576-18, Sec. VI. A.* While the eleven reviewed reports were completed, only two were done on time. Of the remaining reports, seven were done early and two were done late.

QOCRR	Date Submitted	Timeliness
3rd Qt 2021	10/14/21	4 days late
4th Qt 2021	01/05/22	Timely
1st Qt 2022	04/06/22	Timely
2nd Qt 2022	06/08/22	23 days early
3rd Qt 2022	09/09/22	22 days early
4th Qt 2022	12/09/22	23 days early
1st Qt 2023	03/06/23	26 days early
2nd Qt 2023	02/23/24	228 days late
3rd Qt 2023	07/11/23	91 days early
4th Qt 2023	11/09/23	53 days early
1st Qt 2024	02/22/24	48 days early

Public Parking misunderstood the MOU and believed they could complete the report early.

**Recommendation:** Now that Public Parking has the correct information on when the reports are due, they should incorporate appropriate internal controls to ensure timely compliance.

**Public Parking Response to Finding:**

Agree  Disagree  Partially Agree

**Finding 3:** Public Parking needs to improve the timeliness of its submission of the Annual Certification Statements. The MOU requires Public Parking to submit a certification within forty-five calendar days after the MOU anniversary date. *HSMV-0576-18, Sec. VI. C.* Both certifications since 2021 were submitted early. Public Parking misunderstood that the certifications could not be submitted early.

**Recommendation:** Now that Public Parking has the correct information on the certification's due date, they should incorporate appropriate internal controls to ensure timely compliance.

**Public Parking Response to Finding:**

Agree  Disagree  Partially Agree

**Observation 1:** Every three years Public Parking is required to submit an Internal Control Attestation completed by the “Agency’s Internal Auditor, Inspector General, Risk Management IT Security Professional, or a ... licensed Certified Public Accountant”. *HSMV-0576-18, Sec. VI. B.* While outside this attestation’s scope, the prior attestation was not completed by an appropriate individual. It was completed by a financial analyst, who is not one of the delineated individuals.

**Observation 2:** Public Parking is prohibited from “assigning, sub-contracting, or otherwise transferring its rights, duties, or obligations” without prior written consent from the FLHSMV. *HSMV-0576-18, Sec. IV. B. 4.* While outside this attestation’s scope, Public Parking may have violated this section due to sharing its access with Disabled Services—a division not within Public Parking. This engagement found no deficiencies in Disabled Services' use of DAVID, however, it may be prudent for Public Parking to ask for FLHSMV’s written consent.

### Management’s Response

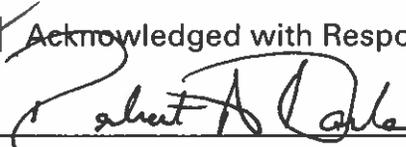
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On 03/20/2024, Public Parking was provided a copy of the attestation and given an opportunity to respond on or before 03/29/2024.

The signature below acknowledges receipt and review by the Office of Public Parking:

Acknowledged with no Response

Acknowledged with Response



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Robert Carle

Date

Public Parking Officer

Office of Public Parking

231 East Forsyth Street, Suite 424

Jacksonville, Florida 32202



**City of Jacksonville, Florida**  
*Donna Deegan, Mayor*

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April 4, 2024

**Memorandum**

To: David Johnston, Esq.  
Deputy Inspector General for Audit

Cc: Matthew Lascell  
Inspector General

From: Robert Carle  
Public Parking Officer

A handwritten signature in black ink, appearing to read "R. Carle", is positioned to the right of the "From:" field.

Subject: Attestation Audit

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The Office of Public Parking would like to thank the Office of Inspector General for assisting us with achieving our State required Attestation Statement. Your review of our procedures was prompt, professional and enlightening.

We will gladly adopt the recommendations provided by your office in order to adhere more accurately to State guidelines.

Thank you again for your assistance.

RC/mp