

Jacksonville Office of Inspector General



Duval County Property Appraiser
FLHSMV Compliance Audit
2025-0000127

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Purpose

The Duval County Property Appraiser requested the Office of Inspector General (OIG) to conduct this Internal Control Attestation (2025-0000127). This engagement was performed in accordance with the Property Appraiser's Memorandum of Understanding (MOU) HSMV-0302-25 with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV). The MOU requires the Property Appraiser to obtain an internal control attestation as a condition for maintaining electronic access to FLHSMV data. The objective of this attestation is to determine whether the Property Appraiser has implemented adequate internal controls to protect FLHSMV information from unauthorized access, use, modification, distribution, or disclosure.

Background

On January 9, 2025, the Property Appraiser and FLHSMV executed an MOU authorizing the Property Appraiser to facilitate limited access to FLHSMV data through its public-facing website. This access supports the online homestead exemption application process for Duval County property owners. When applicants submit their personal identification information through the Property Appraiser's portal, the information is automatically cross-referenced with FLHSMV records to verify eligibility. At no point do property owners or Property Appraiser staff have direct access to, or visibility of, the underlying FLHSMV data.

In preparation for renewing the MOU, the Property Appraiser formally requested that the OIG perform this attestation on November 3, 2025.

Statement of Objectives, Scope, and Methodology

The objective of this engagement was to determine whether the internal controls governing the use and protection of personal data accessed under the MOU were appropriate and sufficient to meet the requirements established by the FLHSMV. Specifically, the OIG's Audit Unit sought to determine:

- Whether the Property Appraiser has implemented active data security policies and procedures that ensure personal data obtained through FLHSMV systems is protected.
- Whether the data security policies and procedures have been reviewed and approved by a credentialed Risk Management or IT Security professional.
- Whether internal controls are adequate to protect personal data from unauthorized access, use, modification, distribution, or disclosure.
- Whether any deficiencies identified during the engagement were corrected and measures implemented to prevent recurrence.

The scope of this engagement covered the period from January 2025 through November 2025, corresponding to the duration of the current MOU. To accomplish the engagement objectives, the OIG questioned personnel from the Property Appraiser's Office and the City's Technology Solutions Department (TSD). The OIG also reviewed relevant documentation, including data security policies, procedures, and other supporting records, to verify compliance with the MOU and applicable State and Federal requirements.

Statement of Auditing Standards

The Audit 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 audit to obtain sufficient, reliable, relevant, and useful information to support the engagement results and conclusions based upon the stated audit objectives. This Audit was also conducted pursuant to Section 1.203(c), Charter of the City of Jacksonville, and Ordinance Code, Section 602.303(a-c).

Statement of Compliance

Based on the procedures performed and the evidence obtained, the Audit Unit concludes that the Property Appraiser has satisfied the internal control and data security requirements established under its MOU with FLHSMV.

The Audit Unit evaluated the internal controls governing the use and dissemination of personal data in accordance with the requirements of the MOU, Florida Administrative Code Rule 60GG-2, and the FLHSMV's External Information Security Policy. During this review, the Audit Unit determined that neither end users nor Property Appraiser employees directly access any FLHSMV data. Instead, homestead exemption applicants enter their personal information solely for verification purposes, and the FLHSMV-related data remains inaccessible and unseen by both applicants and staff. Within this context, the evaluation confirmed that the Property Appraiser has established and implemented data security policies and procedures designed to guide personnel in protecting personal data accessed pursuant to the MOU.

The Audit Unit also confirmed that TSD—whose personnel possess appropriate information security credentials consistent with the qualifications outlined in the MOU—manages the Property Appraiser's technology environment. TSD affirmed that the

necessary technological safeguards are in place to protect any data obtained from FLHSMV.

No deficiencies or issues were identified during the engagement. Because no deficiencies were noted, no corrective actions or additional preventive measures were required.

Based on the results of our assessment, it is the opinion of the OIG's Audit Unit that the internal controls in place are adequate to protect FLHSMV's personal data from unauthorized access, use, modification, distribution, or disclosure.