

**Date:** April 20, 2017

**To:** Thomas Hartley, Executive Director of Parking & Transportation

**From:** Allen Vann, Chief Audit Executive



**Subject:** Audit of Internal Controls over Personal Data Pursuant to Florida  
Department of Highway Safety and Motor Vehicles Contract Number  
HSMV-0576-15, Report No. 16/17-12

---

Pursuant to your request, we have performed an audit of the adequacy of internal controls over personal data maintained by Parking & Transportation. Based on our evaluation, we have concluded that your system of controls is adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure.

### **Background**

In February 2015, Florida International University on behalf of the Parking and Transportation Department entered into a Memorandum of Understanding (MOU), Florida Department of Highway Safety and Motor Vehicles (DHSMV), allowing Parking and Transportation electronically access to driver license and motor vehicle data from the DHSMV. Parking and Transportation uses the data to verify information in hand for issuing University parking decals and verification of ownership for the collection of citations. The three-year agreement expires in February 2018 and is renewable.

According to Section VI, Part A, of the MOU, the agreement is contingent upon Parking and Transportation having appropriate internal controls over personal data. In furtherance of this requirement, the DHSMV requested FIU to submit an attestation from either a certified public accounting firm or its internal auditor.

### **Objectives Scope & Methodology**

Our audit of Parking and Transportation was conducted in accordance with the Driver and Vehicle Information Database Audit Guideline provided by DHSMV. The Guideline contains specific requirements that need to be complied by Parking and Transportation per the MOU.

## **Audit of Internal Controls over Personal Data**

**April 20, 2017**

**Page 2 of 2**

During the audit, we reviewed the MOU; conducted interviews; obtained and reviewed procedures; observed current practices; and tested selected transactions. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and included tests of the accounting records and such other auditing procedures as we considered necessary under the circumstances. Audit fieldwork was conducted from February to April 2017.

### **Conclusion**

During the audit, we identified opportunities for Parking & Transportation to further strengthen their internal controls. We discussed our detailed findings & recommendations that pertain to quarterly quality control reviews, reduction of user access to personal data and a formal process for onboarding and off-boarding user accounts.

Prior to the conclusion of our fieldwork, we determined that Parking & Transportation effectively implemented stronger controls for the areas identified. Therefore, we are satisfied that current internal controls are adequate to protect driver license and motor vehicle data.

Attachment: Attestation Statement

C: Board of Trustees

Mark B. Rosenberg, University President

Kenneth A. Jessell, Chief Financial Officer and Senior Vice President

Javier I. Marques, Chief of Staff, Office of the President

Aime Martinez, Associate Vice President, Business & Finance

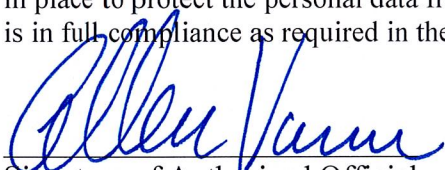
Lissette Hernandez, Director of Parking and Transportation

## ATTESTATION STATEMENT

Contract Number HSMV-0576-15

In accordance with **Section VI, Part B**, of the Memorandum of Understanding between Department of Highway Safety and Motor Vehicles and The Florida International University Board of Trustees by and on behalf of the Parking and Transportation Department (Requesting Agency), this MOU is contingent upon the Requesting Party having appropriate internal controls over personal data sold or used by the Requesting Party to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. Upon request from the Providing Agency, the Requesting Party must submit an attestation stating that a currently licensed Certified Public Accountant performed an audit in accordance with the American Institute of Certified Public Accountants (AICPA), "Statements on Standards for Attestation Engagement." In lieu of submitting the attestation from a currently licensed Certified Public Accountant, the Requesting Party may submit an alternate certification with pre-approval from the Department. In the event the Requesting Party is a governmental entity, the attestation may be provided by the entity's internal auditor or inspector general. The attestation must indicate that the internal controls over personal data have been evaluated and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The attestation must be received by the Providing Agency within 180 days of the written request. The Providing Agency may extend the time to submit attestation upon written request and for good cause shown by the Requesting Agency.

The Florida International University Board of Trustees by and on behalf of the Parking and Transportation Department (Requesting Agency) hereby attests that Requesting Agency has evaluated and has adequate controls in place to protect the personal data from unauthorized access, distribution, use and modification or disclosure and is in full compliance as required in the contractual agreement.



Signature of Authorized Official

Allen Vann

Printed Name

Chief Audit Executive

Title

April 20, 2017

Date

The Florida International University Board of Trustees by and on behalf of the Parking and Transportation Department  
NAME OF AGENCY