



OFFICE OF INTERNAL AUDIT

Date: June 27, 2017

To: Vanessa Merine, Director of Enrollment Processing Services

From: Allen Vann, Chief Audit Executive

A handwritten signature in blue ink, appearing to read "Allen Vann for A.V.", is written over the "From:" line.

Subject: **Audit of Internal Controls over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16, Report No. 16/17-13**

Pursuant to your request, we have performed an audit of the adequacy of internal controls over personal data used by Florida International University (FIU) Enrollment Processing Services. 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

Per Florida Statutes Section 1009.21, students shall be classified as either Florida residents or nonresidents for tuition purposes. In April 2016, FIU Enrollment Processing Services entered into a Memorandum of Understanding (MOU) with Florida Department of Highway Safety and Motor Vehicles (DHSMV), allowing Enrollment Processing Services to electronically access driver license and motor vehicle data from the DHSMV. Enrollment Processing Services uses the data to verify information for initial residency classification for tuition purposes as part of the admission process at FIU.

According to Section VI, Part B, of the MOU, the agreement is contingent upon Enrollment Processing Services 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 Enrollment Processing Services 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 Enrollment Processing Services per the MOU.

During the audit, we reviewed the MOU; conducted interviews; obtained and reviewed procedures; observed current practices; and tested selected transactions. Our 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 May to June 2017.

Conclusion

During the audit, we identified opportunities for Enrollment Processing Services to further strengthen their internal controls. We discussed our detailed findings & recommendations that pertain to password management, quarterly quality control reviews, a formal process for onboarding and off-boarding user accounts, delegation of signature authority, and training.

Prior to the conclusion of our fieldwork, we determined that Enrollment Processing Services 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 G. Furton, Provost and Executive Vice President

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

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

Kevin B. Coughlin Jr., University Registrar

ATTESTATION STATEMENT

Contract Number HSMV-0910-16

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 Enrollment Processing Services (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 Enrollment Processing Services (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

June 27, 2017
Date

The Florida International University Board of Trustees by and on behalf of the Enrollment Processing Services
NAME OF AGENCY