



# AUDIT REPORT



*To preserve the public trust as guardians of the people's records and assets*

**DATE** November 26, 2025 (Addendum February 11, 2026)

**NO.** 2025-004

**INTERNAL CONTROL AND DATA SECURITY AUDIT  
OF THE PROPERTY APPRAISER'S ACCESS  
TO THE DRIVER AND VEHICLE INFORMATION DATABASE  
(D.A.V.I.D.)  
(WITH ADDENDUM CONFIRMING TESTING OF HSMV #0388-25)**

INTERNAL AUDIT DIVISION  
ROGER D. EATON  
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER  
CHARLOTTE COUNTY FLORIDA



**ROGER D. EATON**  
Clerk of the Circuit Court and County Comptroller

350 E. Marion Ave. Punta Gorda, FL 33950 • 941.505.4716

To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: November 26, 2025

Subject: Internal Control and Data Security Audit of the Property Appraiser's access

Honorable Clerk Eaton,

The Internal Audit Division of the Charlotte County Clerk of the Circuit Court and County Comptroller has completed an audit of Internal Control and Data Security of the Property Appraiser's access to the Driver and Vehicle Information Database.

We identified no opportunities for improvement as a result of this audit.

The report will be posted to the Clerk of Courts website, [charlotteclerk.com](http://charlotteclerk.com), under Internal Audit, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Dan Revallo, CIA, CFE  
Internal Audit Director  
Charlotte County Clerk of the Circuit Court and County Comptroller

## TABLE OF CONTENTS

|                                                                                        |          |
|----------------------------------------------------------------------------------------|----------|
| <b>EXECUTIVE SUMMARY .....</b>                                                         | <b>1</b> |
| <b>BACKGROUND .....</b>                                                                | <b>2</b> |
| <b>AUDIT OBJECTIVES .....</b>                                                          | <b>4</b> |
| <b>SCOPE AND METHODOLOGY.....</b>                                                      | <b>4</b> |
| <b>COMMENTS AND RECOMMENDATIONS .....</b>                                              | <b>4</b> |
| <b>CONCLUSION .....</b>                                                                | <b>5</b> |
| <b>ACKNOWLEDGEMENT .....</b>                                                           | <b>5</b> |
| <b>INFORMATION SYSTEMS SECURITY MANAGER ATTESTATION.....</b>                           | <b>6</b> |
| <b>ADDENDUM: Clarification of Scope of Audit Report 2005-004 Dated 11/26/2025.....</b> | <b>7</b> |

## EXECUTIVE SUMMARY

Pursuant to a request by Charlotte County Property Appraiser's Office (CCPAO) management (Requesting Party), the Internal Audit Division of the Charlotte County Clerk of the Circuit Court and County Comptroller conducted an Internal Control and Data Security Audit of the Property Appraiser's Access to the Driver and Vehicle Information Database (DAVID). The objectives of our audit were as follows:

1. Indicate whether the internal controls governing the use and dissemination of personal data have been evaluated based on the requirements of the Memorandum of Understanding (MOU).
2. Indicate whether internal controls included data security policies/procedures in place for personnel to follow and data policies and procedures in place to protect personal data.
3. Indicate whether data security policies/procedures have been approved by a Risk Management IT Security Professional, with credentials such as, but not limited to: CISA, CISSP, CISM, or CRISC.
4. Indicate whether any and all deficiencies/issues found during the audit have been corrected and measures enacted to prevent recurrence.
5. Include an opinion on whether those internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

This audit was based on the requirements of the CCPAO's MOU with the Florida Department of Highway Safety and Motor Vehicles (DHSMV) to access the DAVID system, Florida Administrative Code Rule 60GG-2, and the Providing Agency's Information Policy.

Our review determined:

1. Internal controls governing the use and dissemination of personal data are adequate based on the requirement of the MOU.
2. Internal controls included data security policies/procedures in place for personnel to follow and data policies and procedures in place to protect personal data.
3. Data security policies/procedures have been approved by a Risk Management IT Security Professional with CISSP credentials as attached to this report.
4. No deficiencies/issues were found during this audit requiring correction and measures enacted to prevent recurrence.
5. Internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

The current Memorandum of Understanding (MOU) between the Florida Department of Highway Safety and Motor Vehicles (DHSMV) and the CCPAO, HSMV-0388-25, to access the Driver and Vehicle Information Database (DAVID) system, was executed on February 7, 2025. Continued access to personal data is contingent upon the CCPAO having appropriate internal controls in place at all times to protect data received from the DHSMV from unauthorized access, distribution, use, modification or disclosure. Pursuant to Section VII, Compliance and Control Measures, Part A, Internal Control and Data Security Audit, "The Requesting Party must conduct an Internal Control and Data Security Audit, and based upon that audit, submit an Internal Control Attestation Statement, utilizing Attachment III, completed by the Requesting Party's Internal Auditor, Inspector General, Risk Management IT Security Professional, or a currently licensed Certified Public Accountant."

Pursuant to Section VII, Compliance and Control Measures, Part B, Annual Certification Statement, Paul L. Polk has submitted a certification statement to be reviewed by the Charlotte County Clerk of the Circuit

Court and County Comptroller's Internal Audit Division (Auditor). The Auditor has examined the CCPAO's certification dated December 17, 2024 to determine that the CCPAO has adequate policies, procedures, and controls in place to protect data received from the DHSMV from unauthorized access, distribution, use, modification, or disclosure in accordance with the MOU. During any year in which an Internal Control and Data Security Audit is conducted and submitted to the Providing Agency, submission of the Internal Control and Data Security Audit may satisfy the requirement for submission of an Annual Certification Statement.

Pursuant to Section VI, Part B of the MOU, Government agencies may submit the Internal Control and Data Security Audit from the Requesting Party's Internal Auditor. The audit involved performing tests of compliance to obtain evidence about the attestation. The nature, timing, and extent of the procedures selected depend on the Auditor's judgement, including an assessment of the risks of material misstatement of the CCPAO's attestation, whether due to fraud or error.

## BACKGROUND

The mission of the Charlotte County Property Appraiser's office (CCPAO) is to produce an accurate and equitable assessment roll and increase public awareness of the assessment process. They are committed to guiding Charlotte County residents through the process of qualifying, applying and maintaining property tax exemption benefits. They strive to earn the highest trust of all citizens and welcome every opportunity to serve the people of Charlotte County.

The CCPAO is governed by Article VII, Section 4 of the Florida Constitution, the Rules and Regulations of the Florida Department of Revenue, and specific Florida Statute citations located in Chapters 193 (Assessments) and 196 (Exemption).

### *Just (Appraised) Value*

Florida Law requires that the just value of all property be determined each year. The Supreme Court of Florida has declared "just value" to be legally synonymous to "full cash value" and "fair market value". Determining the just value of your property is a matter of discovering the most probable price people would pay for it, in the shape it's in on January 1, Florida's valuation date. Values must be established for over 210,000 individual tax roll parcels, including thousands of acres of citrus, pasture, and farmland, the buildings and improvements thereon, and thousands of tangible personal property accounts.

In addition to appraising property, over 43,000 homestead exemptions, and an additional 10,000 exemptions, including those granted for religious, charitable, educational, or governmental use, as well as widow's, widower's and disability must be administered. The property appraiser's office also determines a property's entitlement to agricultural classification.

### *Homestead Exemption*

Florida's constitution provides for a \$25,000 exemption, which is deducted from a property's assessed value if the owner qualifies. Applicants who timely file by March 1, possess title to the real property, and are bona fide Florida residents living in the dwelling and making it their permanent home as of January 1, qualify for the exemption. Properties granted Homestead Exemption also automatically receive the "Save Our Homes", Amendment 10, benefit.

To qualify for Homestead Exemption, you must have legal or equitable title to the property and permanently reside thereon as of January 1. Section 196.031(1), Florida Statutes, requires that the deed or instrument be recorded in the Charlotte County’s official records before a homestead exemption may be granted. You must be a legal, permanent resident of Florida as of January 1 in order to qualify for a personal exemption. Suggestions for proof of legal residence include Florida driver’s license (a “Valid in Florida Only” license is not acceptable), and Florida vehicle registration for all vehicles.

*Mobile Homes*

If you hold title to a mobile home and the land on which it is situated, and the mobile home is permanently affixed to the land, you should make application, in person, to the Property Appraiser to purchase a Real Property (RP) decal, since the mobile home will be assessed as part of the realty. Homestead exemption may be allowed if the mobile home meets those requirements, and you qualify for the exemption. Application for homestead exemption must be made between January 1 and March 1. In the event your mobile home does not qualify for an RP sticker, you are required to purchase a Mobile Home (MH) decal annually from the Tax Collector’s office.

Mobile homes without a current license decal properly affixed will be assessed on the Tax Roll as either Real Property or Tangible Personal Property. If the owner of the mobile home also owns the land on which it is located and the mobile home is permanently affixed to the realty, it will be valued as part of the realty. Otherwise, the mobile home will be placed on the Tangible Personal Property Tax Roll as per 193.075, Florida Statutes.

*CCPAO Budget*

In accordance with Section 195.087, Florida Statutes, the Property Appraiser must submit a budget for the upcoming fiscal year (October 1 to September 30) to the Florida Department of Revenue (FDOR) by June 1, each year. The FDOR then reviews the request and notifies the Property Appraiser and Board of County Commissioners (BOCC) of its tentative changes by July 15. By August 15, the FDOR must notify the Property Appraiser and BOCC of its final budget decisions.

**Property Appraiser Budget Summary**

| Fiscal Year | Submitted Budget | Approved Budget |
|-------------|------------------|-----------------|
| 2021/2022   | \$6,375,166      | \$6,378,335     |
| 2022/2023   | \$6,719,646      | \$6,736,087     |
| 2023/2024   | \$7,133,734      | \$7,149,524     |
| 2024/2025   | \$7,174,627      | \$7,184,049     |
| 2025/2026   | \$7,700,645      | \$7,700,645     |

## AUDIT OBJECTIVES

Our review was based on the following objectives:

1. Indicate whether the internal controls governing the use and dissemination of personal data have been evaluated based on the requirements of the Memorandum of Understanding (MOU).
2. Indicate whether internal controls included data security policies/procedures in place for personnel to follow and data policies and procedures in place to protect personal data.
3. Indicate whether data security policies/procedures have been approved by a Risk Management IT Security Professional, with credentials such as, but not limited to: CISA, CISSP, CISM, or CRISC.
4. Indicate whether any and all deficiencies/issues found during the audit have been corrected and measures enacted to prevent recurrence.
5. Include an opinion on whether those internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

## SCOPE AND METHODOLOGY

The scope of the audit was the MOU between the CCPAO and the DHSMV to access the DAVID system and the associated security and confidentiality requirements. The CCPAO signed the MOU on December 16, 2024, and the DHSMV fully executed the MOU on February 7, 2025. The audit period was January 1, 2023 through March 31, 2025 to ensure the audit period is NOT entirely outside the term of this MOU. The audit period includes activity inside the term of this MOU.

The audit is based on requirements of this MOU, Florida Administrative Code 60GG-2, and the Providing Agency's External Information Security Policy.

During the audit we;

1. Interviewed individuals responsible for administering DAVID to obtain a clear understanding of how DAVID is accessed and used.
2. Reviewed policies and procedures addressing DAVID access, distribution, use, modification and disclosure.
3. Reviewed documents completed and submitted to the DHSMV, as required in the DAVID MOU, including the Quarterly Quality Control Review Report and the Annual Certification Statement.
4. Obtained an understanding of the available DAVID monitoring and reporting tools as well as the frequency of management's review.
5. Tested, on a sample basis, user DAVID access during the audit period to verify;
  - a. The inquiry date and time was within normal CCPAO business hours.
  - b. The inquiry was related to a proper business function.
  - c. Repeated searches were appropriate.
  - d. The inquiry was not performed on relatives, celebrities, or political figures.
  - e. Access to Emergency Contact Information was appropriate.
6. Reviewed physical security controls in place to restrict access to employee workstations and confidential DAVID output.

## COMMENTS AND RECOMMENDATIONS

No comments or recommendations follow.

## CONCLUSION

The Internal Audit Division of the Charlotte County Clerk of the Circuit Court and County Comptroller has conducted an Internal Control and Data Security Audit of the internal controls over personal information available through the Driver and Vehicle Information Database (DAVID) system which has found that those internal controls have been evaluated and are adequate to protect such personal information from unauthorized access, distribution, use, modification, or disclosure.

Our review determined:

1. Internal controls governing the use and dissemination of personal data are adequate based on the requirement of the MOU.
2. Internal controls included data security policies/procedures in place for personnel to follow and data policies and procedures in place to protect personal data.
3. Data security policies/procedures have been approved by a Risk Management IT Security Professional with CISSP credentials as attached to this report.
4. No deficiencies/issues were found during this audit requiring correction and measures enacted to prevent recurrence.
5. Internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

In summary, adequate controls are in place to protect personal data received from the Department.

## ACKNOWLEDGEMENT

We would like to thank the office of the Charlotte County Property Appraiser for their assistance during the course of this audit.

Audit performed by:

Dan Revallo, CIA, CFE

Director – Internal Audit

Charlotte County Clerk of Court and Comptroller

## INFORMATION SYSTEMS SECURITY MANAGER ATTESTATION

Follows this page.

I, Anthony C. Aguirre, in my capacity as Information Systems Security Manager for Charlotte County Board of County Commissioners , hereby attest to the following with respect to the internal controls governing the use and dissemination of personal data, as required under the applicable Memorandum of Understanding (MOU).

1. The internal controls governing the use and dissemination of personal data have been evaluated against the requirements set forth in the Memorandum of Understanding (MOU), and those controls have been found to align with the MOU requirements to the best of my knowledge and belief.

2. The internal controls in place include documented data security policies and procedures for personnel to follow, as well as data policies and procedures designed to protect personal data throughout its life cycle, including collection, use, storage, transmission, and disposal.

3. The data security policies and procedures have been reviewed and approved by a qualified Risk Management / IT Security Professional holding one or more relevant credentials (such as CISA, CISSP, CISM, or CRISC), or equivalent experience and qualifications deemed appropriate by the Organization.

4. Any deficiencies or issues identified during the audit of these internal controls have been addressed, with corrective actions implemented and reasonable measures enacted to prevent their recurrence, including updates to policies, procedures, technical controls, and user training where applicable.

5. In my professional opinion, based on the evaluations and remediations described above, the internal controls currently in place are reasonably designed and implemented to protect personal data from unauthorized access, distribution, use, modification, or disclosure, recognizing that no system can guarantee absolute security.

This attestation is made as of the 26th day of November, 2025, and is based on information available to me as of this date.

Name: Anthony C. Aguirre  
Title: Information Systems Security Manager  
Organization: Charlotte County Board of County Commissioners  
Credentials (e.g., CISA, CISSP, CISM, CRISC): CISSP

Signature: \_\_\_\_\_

Date: 11/26/2025



**ROGER D. EATON**  
Clerk of the Circuit Court and County Comptroller

350 E. Marion Ave. Punta Gorda, FL 33950 • 941.505.4716

To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: February 10, 2026

Subject: ADDENDUM: Clarification of Scope of Audit Report 2005-004 Dated 11/26/25

Honorable Clerk Eaton,

This is to confirm we performed an audit of the MOU HSMV-0388-25 as requested by the Charlotte County Property Appraiser and required by the Florida Department of Highway Safety and Motor Vehicles.

As a clarification, we understand and performed procedures to test the Residency Web Service which is used to verify Applications for Ad Valorem Tax Exemptions and ownership of mobile homes to assess them as tangible personal property and to conform tag purchases and expire dates. These procedures were performed via inquiry and through supporting reviews of the appropriate documents and system information.

When we originally began this audit, we were provided MOU HSMV-0212-25, which when compared to original emails forwarded with comments did not match up to said MOU. At that point we requested and received MOU HSMV-0388-25 and began painstakingly ensuring all requirements of this memorandum of understanding were completed. We kept references to D.A.V.I.D. in our work as wording requirements were specific, and concluded removal of D.A.V.I.D. references may hinder any implied requirements.

Again, we understand and performed procedures to test the Residency Web Service which is used to verify Applications for Ad Valorem Tax Exemptions and ownership of mobile homes to assess them as tangible personal property and to conform tag purchases and expire dates.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Dan Revallo, CIA, CFE  
Internal Audit Director  
Charlotte County Clerk of the Circuit Court and County Comptroller



*Serving with compassion, expertise and efficiency in support of our community*