Agenda Item #:

**PALM BEACH COUNTY**

**BOARD of COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

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Meeting Date: **December 2, 2025** [ X ] Consent [ ] Regular [ ] Public Hearing

Department:
Submitted By: County Internal Auditor's Office

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## I. EXECUTIVE BRIEF

**Motion and Title: Staff recommends motion to receive and file:**

The Final Audit Report Issued September 23, 2025 as follows:

1. Report #2025-06 Planning, Zoning and Building – HSMV MOU audit

**Summary:** The County Code requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners (BCC) and the Internal Audit Committee. The final report will be reviewed at the December 10, 2025, Internal Audit Committee meeting. We are submitting this report to the BCC in accordance with the requirements of the County Code. **Countywide (DB)**

**Background and Justification:** County Code Section 2-463(e)(3) requires the County Internal Auditor to submit copies of final audit reports to both the BCC and the Internal Audit Committee. In addition, County Code Section 2-463(f) requires the submission of these reports. While individual Audit Committee members have reviewed the report, the Internal Audit Committee will formally review it at its next meeting on December 10, 2025. This report is therefore being submitted to the BCC as required by the County Code.

**Attachments:**

1. Final Audit Report – PZB MOU Final Audit Report

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Recommended by: ______________________ November 5, 2025
County Internal Auditor Date

Recommended by: N/A ______________
County Administrator Date

## II. FISCAL IMPACT ANALYSIS

**A. Five Year Summary of Fiscal Impact:**

| Fiscal Years | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|
| | | | | | |
| Capital Expenditures | | | | | |
| Operating Costs | | | | | |
| External Revenues | | | | | |
| Program Income (County) | | | | | |
| In-Kind Match (County) | | | | | |
| NET FISCAL IMPACT | None | | | | |
| # ADDITIONAL FTE | | | | | |
| POSITIONS (Cumulative) | | | | | |

**Is Item Included In Current Budget?** Yes _____ No X
**Does this item include the use of state funds?** Yes _____ No X
**Does this item include the use of federal funds?** Yes _____ No X
**Budget Account No.:** Fund _____ Agency _____ Org. _________ Object _______
**Program Number** _________ **Revenue Source** _________

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

No fiscal impact

A. Department Fiscal Review:

_______________________________

## III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

11/5/2025
Budget/OFMB
AAF 11/5

11/7/25
Contract Administration 26 11.6.25
11-6-25 TW

**B.** Legal Sufficiency:

11/10/25
Assistant County Attorney

C. Other Department Review:

_______________________________
Department Director

**This summary is not to be used as a basis for payment.**

Office of the County Internal Auditor
Audit Report
Report #2025-06
Issued September 23, 2025

PLANNING, ZONING AND BUILDING DEPARTMENT

FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
MEMORANDUM OF UNDERSTANDING
CONTRACT #HSMV-0156-20 AUDIT

## TABLE OF CONTENTS

**PLANNING, ZONING AND BUILDING DEPARTMENT**
**MOU CONTRACT # HSMV-0156-20 AUDIT**
**REPORT # 2025-06**

## AUDIT OBJECTIVES AND CONCLUSIONS

**Objective**

We performed this audit to determine:

Did the Planning, Zoning, and Building (PZB) Department Director ensure that the controls governing the use and dissemination of personal data obtained from the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) Driver and Vehicle Information Database (DAVID) were adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure, as required by Memorandum of Understanding (MOU) Contract #HSMV-0156-20, for the period of April 16, 2022 through May 31, 2025?

**Conclusion**

The Planning, Zoning, and Building Department Director did ensure that the controls governing the use and dissemination of personal data obtained from the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) Driver and Vehicle Information Database (DAVID) were adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure as required by Memorandum of Understanding (MOU) Contract #HSMV-0156-20 for the period of April 16, 2022 through May 31, 2025.

## AUDIT FINDINGS

This audit was performed in advance of the sixth anniversary of MOU #HSMV-0156-20 at the request of the PZB Department to evaluate and attest that required internal controls remain in place.

There are no audit findings or recommendations for this engagement.

## OPERATIONAL STRENGTHS

We confirmed through testing that user access to FLHSMV MOU derived data is granted only to employees whose job responsibilities require it, the information obtained is protected from unauthorized viewing, and each authorized user has signed the required user acknowledgment statement.

## MANAGEMENT AND AUDIT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained.

Internal Audit is responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to perform, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## BACKGROUND

The mission of the PZB Department is to work collaboratively and efficiently to apply codes and ordinances that ensure safe communities and structures while providing quality service.

On November 21, 2019, PZB entered into MOU #HSMV-0156-20 with FLHSMV to access driver license and motor vehicle data from DAVID. PZB uses this data primarily to investigate code enforcement complaints and complaints against licensed and unlicensed contractors.

Authorized PZB staff use DAVID to obtain information on vehicles or individuals relevant to investigations. The terms of the MOU require PZB to maintain effective internal controls at all times to protect the data obtained. In addition, the department must submit an Attestation Statement from Internal Audit on or before the third and sixth anniversary of the agreement, or within 180 days of an attestation request from FLHSMV. This audit was conducted for the sixth anniversary requirement.

During the period under review, PZB had 46 authorized DAVID users: 4 administrative staff and 42 Code Compliance Officers and Supervisors.
The prior audit report (No. 2022-06) also resulted in no findings and concluded that appropriate controls were in place.

## AUDIT SCOPE AND METHODOLOGY – GENERAL

**Scope**
The audit covered the period April 16, 2022 through May 31, 2025. Fieldwork was conducted in July and August 2025.

**Methodology**
We reviewed internal controls over program processes and transactions. Specific steps included:

- Visiting PZB and meeting with management and staff to identify activities, responsibilities, access management procedures, and internal controls related to DAVID data.
- Reviewing MOU requirements and PZB policies/procedures for compliance.
- Reviewing Annual Certification Statements and Quarterly Quality Control Reviews to confirm user activity was for authorized business purposes and performed within required timeframes.
- Confirming that records of these reviews were properly maintained.
- Verifying the availability and use of destruction tools for printed MOU-derived information no longer needed.

David J. Zamora

David Zamora, CIA, CRMA, CFE, CGAP, CFI
County Internal Auditor
September 23, 2025