



CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Prior Audit Recommendations Follow-Up

February 15, 2019

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EXECUTIVE SUMMARY



Overview

As part of the Fiscal Year 2019 Internal Audit plan, Internal Audit performed a review of open audit recommendations from prior audit reports as of February 15, 2019 to verify the implementation status reported by management. Open recommendations from the following audits were evaluated:



2013 Toll Revenue Audit	2018 Safety and Maintenance Compliance Audit
2017 Customer Service Center Performance Assessment	2018 Pay By Plate Audit
2017 Business Continuity Management Review	2018 IT General Controls Review
2017 Change Management – Tolling System Replacement Audit	2018 Penetration Test

Internal Audit last reviewed the status of open audit recommendations in September 2018. Results were reported to the Audit Committee at that time.



Objectives, Scope, and Approach

This review was completed as of February 15, 2019 and consisted of meetings with management to determine the status of open audit recommendations and testing of management's response and status. In addition, only those recommendations that remained open at the time of the last review have been included in this report. If a recommendation was completed as of September 30, 2018, no further work was performed and the recommendation was not included for review.

Testing performed included inquiry with the employees responsible for completing the recommendations and/or review of documentation evidence to confirm management's reported status and explanation. In instances where the evidence obtained did not agree with management's status, discussions with management were held and the differences were resolved. There were no instances where management and Internal Audit did not come to an agreement on the status of a prior audit recommendation.

EXECUTIVE SUMMARY



Recommendations Summary

Audit	Open as of September 30, 2018	New Action Plans	Completed as of February 15, 2019	In Progress as of February 15, 2019*	Past Due
2013 Toll Revenue Audit	1	0	0	1	0
2017 Customer Service Center Performance Assessment	1	0	0	1	0
2017 Business Continuity Management Review	2	0	2	0	0
2017 Change Management - Tolling System Replacement Audit	1	0	0	1	0
2018 Safety and Maintenance Compliance Audit	3	0	3	0	0
2018 Pay By Plate Audit	5	0	3	2	0
2018 IT General Controls Review	1	0	0	1	0
2018 Penetration Test	N/A	2	0	2	2
Total	14	2	8	8	2

*8 recommendations are classified as "In Progress." 2 of these recommendations are considered "Past Due."

STATUS OF PAST DUE RECOMMENDATIONS

#	Audit	Management Action Plan	Responsible Party	Summary of Status	Due Date
1	2018 Penetration Testing	Exempt F.S.282.318			
2	2018 Penetration Testing	Exempt F.S.282.318			

STATUS OF ALL OPEN RECOMMENDATIONS

STATUS OF ALL OPEN RECOMMENDATIONS

2013 Toll Revenue Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Potential Revenue Leakage/Toll Collections Audit:</p> <p>CFX will automate certain aspects of the Toll Plaza Attendant's Shift Record Log by integrating tracking of unusual occurrences, violations, and insufficient fund transactions within system. This recommendation will be implemented as a function of the Tolling System replacement.</p>	David Wynne, Director of Toll Operations	In Progress - Pending completion of the Toll System Replacement Project	Per discussion with Dave Wynne, Director of Toll Operations, this recommendation is planned to be implemented as a function of the Toll System Replacement (TSR) project. However, given the delays surrounding the TSR project, CFX is currently reviewing this action plan to determine if it is among the critical priorities involved in the TSR project and if the automation of this process will continue to be included in the project scope. As it stands, management expects this action plan to be implemented by the second revised date or removed from scope of the project completely.	<p>Original: 7/1/15</p> <p>Revised: 12/31/17</p> <p>Revised: 12/31/19</p>

2017 Customer Service Center Performance Assessment

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Intelligent Voice Response (IVR) Solution:</p> <p>To ascertain how calls are flowing through the IVR and what paths these calls are taking, CFX has identified a Call Path Report within IVR that consists of historical graph, error reporting, and service utilization. CFX will work with the third party contact center vendor to provide data in an acceptable format and provide an internal link for Toll Operations to access the data.</p>	Corey Quinn, Chief of Technology/ Operations	In Progress – Pending Tolling Operations System Replacement	Per discussion with Corey Quinn, Chief of Technology and Operations, CFX is currently obtaining price estimates for the system automation required to produce the SwampFox Call Path Reports. CFX will evaluate whether the project will be a valuable investment. CFX expects to have an investment analysis by the revised due date and make a decision whether to move forward with the recommendation.	<p>Original: 4/30/18</p> <p>Revised: 7/15/19</p>

STATUS OF ALL OPEN RECOMMENDATIONS

2017 Business Continuity Management Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Crisis Management Testing: Management will create a crisis management testing program.	Evelyn Wilson, Director of HR Michelle Maikisch, Chief of Staff	Complete	Per inspection of the Crisis Management Plan, Internal Audit verified a testing program has been developed by management. In accordance with the plan, a full scale test of the plan is to be performed every two years.	Original: 12/31/17 Revised: 10/31/18 Revised: 3/31/19
Crisis Management Plan: Management will formally document a Crisis Management Plan.	Evelyn Wilson, Director of Human Resources CFX Crisis Management Team ("CMT") CFX Executive Management	Complete	Per discussion with Evelyn Wilson, Director of Human Resources, CFX has formally documented the Crisis Management Plan. Internal Audit obtained and inspected the plan document and verified the policy, procedures, responsibilities, maintenance and training were outlined in the Crisis Management Plan document.	Original: 12/31/17 Revised: 10/31/18 Revised: 3/31/19

2017 Change Management - Tolling System Replacement Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
TSR Vulnerability Scans: Management will remediate the Medium vulnerabilities near the completion of the TSR project.	Corey Quinn, Chief Technology Officer	In Progress	Per discussion with Corey Quinn, Chief of Technology and Operations, the remediation of these vulnerabilities is contingent upon the Toll System Replacement project completion. Due to external factors affecting the priorities of IT project completion, the due date of Tolling System Replacement has been revised to December 2020.	Original: 6/30/19 Revised: 12/31/20

STATUS OF ALL OPEN RECOMMENDATIONS

2018 Safety and Maintenance Compliance Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Internal Maintenance & Safety Policies and Procedures:</p> <p>The Director of Maintenance will document written policies and procedures for CFX's maintenance and inspection program in the Maintenance and Safety Procedures Manual. The Manual will be published on SharePoint and reviewed and updated at least annually.</p>	Donald Budnovich, Director of Maintenance	Complete	<p>Per inspection of the CFX Maintenance Procedure Manual, obtained from Donald Budnovich, Director of Maintenance, Internal Audit verified that the manual contains a section designated to Maintenance Procedures for Roadways, addressing the following:</p> <ul style="list-style-type: none"> a. Incident Response Procedures b. Safety c. Incident Management Plan d. Bridge and Overhead Sign Inspection e. BrM and Electronic Document Management System Access f. FDOT Work Order Management e. QA/IA Program <p>The manual has been finalized and published to the internal internet site and made available to maintenance for reference. Going forward, the Maintenance department will continue to make additional updates as needed. Internal Audit obtained and inspected the procedure manual and verified the manual on was posted on SharePoint to support the completion status.</p>	Original: 12/31/18
<p>Quality Assurance Procedures:</p> <p>The Director of Maintenance has included a Quality Assurance Program contractor within the fiscal 2019 budget request. The contractor would conduct quality assurance reviews of work performed by maintenance contractors, review Right of Entry permits, conduct daytime and nighttime inspections, oversee major repairs, and conduct field verification for compliance with utility permits in order to enhance the Maintenance and Safety Quality Assurance process.</p>	Donald Budnovich, Director of Maintenance	Complete	<p>Per discussion with Donald Budnovich, Director of Maintenance, the request for the Quality Assurance Program contractor was not approved as a part of the FY19 budget. The maintenance department was, however, given approval to hire an employee to assist in quality assurance efforts. The employee was hired on 8/1/2018. With the addition of a third inspector, CFX has been able to reassign duties within the maintenance department and allow for the capacity to perform quality assurance duties in the field. The maintenance department has developed a defined quality assurance process that is to be performed over project deemed to have significant public safety components. Internal Audit inspected the QA process within the procedure manual to support the completion status.</p>	Original: 12/31/18

STATUS OF ALL OPEN RECOMMENDATIONS

2018 Safety and Maintenance Compliance Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Asset Tracking:</p> <p>CFX will develop an annual process to verify asset accuracy and update the asset tracking spreadsheet for ongoing construction projects. The process will be recorded in the Maintenance and Safety Procedures Manual.</p> <p>In addition, CFX will determine the best information management tool or options to store and maintain asset information.</p>	Donald Budnovich, Director of Maintenance	Complete	<p>Per discussion with Donald Budnovich, Director of Maintenance, each asset is being updated within the asset tracking spreadsheet as work orders for the asset are received. Each time the spreadsheet is updated, a new version is saved to increase the ease and accuracy of tracking from one period to the next.</p> <p>Maintenance Contracts Support Specialist has assumed responsibility for the daily entry and management of the spreadsheet. Internal audit reviewed the asset tracking files to support the completion status.</p>	Original: 6/30/19

2018 Pay by Plate Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Image Processing Reports:</p> <p>TransCore is in the process of refining the image processing system reports that provide the data required to monitor the accuracy of the Q-Free system and VES Image Review Clerk blind reviews. Once the reports are finalized Toll Operations will incorporate the review of these reports into the department's monitoring procedures noted in observation 2.</p>	David Wynne, Director of Toll Operations	Complete	Per discussion with David Wynne, Director of Toll Operations, the automation report has been developed and is operational. Internal audit obtained and inspected a copy of the report to support the completion status.	Original: 12/31/18

STATUS OF ALL OPEN RECOMMENDATIONS

2018 Pay By Plate Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Pay By Plate Program Management Procedures:</p> <p>The Director of Toll Operations, the Manager of E-PASS and Plaza Operations, and the Manager of VES and Special Projects will document written procedures for CFX's Pay By Plate program to address the clearly define the review and monitoring control activity. The procedures will be reviewed and updated at least annually and published on SharePoint.</p>	<p>David Wynne, Director of Toll Operations</p> <p>Paul Schatz, Manager of VES and Special Projects</p>	In Progress	Per discussion with David Wynne, Director of Toll Operations, and Paul Schatz, Manager of VES and Special Projects, the algorithms for the new system are complete. CFX is in the process of documenting the process by which tolling transactions are reviewed and monitored. This management action plan is expected to be implemented by the due original due date.	Original: 6/30/19
<p>User Access Review:</p> <p>Redacted F.S.282.318</p>		Complete		
<p>User Accounts:</p> <p>Redacted F.S.282.318</p>		In Progress		
<p>Backup Job and Batch Job History:</p> <p>Redacted F.S.282.318</p>		Complete		

STATUS OF ALL OPEN RECOMMENDATIONS

2018 IT General Controls Review Exempt F.S.282.318

2018 Penetration Test Exempt F.S.282.318

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