Central Florida Expressway Authority
Audit Committee Meeting Agenda
March 5, 2015, 8:00 to 9:30 AM

I. Call to Order and Public Comment

Pursuant to Florida Statute 286.0114 (2013), the Audit Committee will allow public comment on any matter either identified on this meeting agenda as requiring action, or anticipated to come before the Committee for action in reasonable proximity to this meeting. Speakers shall be limited to three minutes per person and the assignment of one person's time to another or designation of group spokesperson shall be allowed at the discretion of the Committee Chairman.

II. Introductions – *Info Item*

III. Approval of Minutes of November 21, 2014 - (Tab A) – ***Action Item***

IV. Internal Audit Matters – Protiviti (Tab B)

A. Status of Fiscal 2015 Internal Audit Plan – *Info Item*

B. Discussion of Additional Hours for Back Office Customer Center Review – ***Action Item***

C. Review and Acceptance of DHSMV Data Security Report – ***Action Item***

D. Update on the PCI 3.0 Gap Assessment – *Info Item*

E. Discussion of Fiscal 2015-2016 Risk Assessment – *Info Item*

V. Proposed Internal Audit Budget for Fiscal 2015-2016 – ***Action Item*** – Lisa Lumbard (Tab C)

VI. Adjournment

TAB A

MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
November 21, 2014

Committee Members Present:
Ray Elwell, City of Orlando Representative
Eric Gassman, Orange County Representative
Kaye Dover, Osceola County Representative
Bruce McMenemy, Seminole County Representative

Committee Member Absent:
Barbara Lehman, Lake County Representative

Also Present:
Angela Carloss, Recording Secretary/Administrative Coordinator
Lisa Lumbard, Interim Chief Financial Officer
Laura Kelley, Deputy Executive Director of Finance & Administration
Linda Brehmer Lanosa, Deputy General Counsel
Michelle Maikisch, Director of Public Affairs and Communications
Phil Fretwell, Protiviti
Jeff Tecau, Protiviti
David Taylor, Protiviti
Joel Knopp, Moore Stephens Lovelace
Dan O'Keefe, Moore Stephens Lovelace

CALL TO ORDER

The meeting was called to order at 9:00 a.m. by Eric Gassman, who is Chair of the Audit Committee, per the charter.

Linda Brehmer Lanosa, Deputy General Counsel, gave the committee an introduction to Sunshine Law and the CFX Ethics Policy.

INTRODUCTIONS

Those in attendance at the meeting introduced themselves.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF MINUTES

Mr. Elwell and Mr. Gassman were on the previous Audit Committee and were able to attest to the accuracy of the minutes.

A motion was made by Mr. Elwell and seconded by Mr. Gassman to approve the August 21, 2014 Audit Committee minutes as presented. The motion carried unanimously; Ms. Lehman was not present.

AUDIT OF FY 2014 FINANCIAL STATEMENTS

Dan O'Keefe and Joel Knopp of Moore Stephens Lovelace presented the Audited Financial Statements for Fiscal Year 2014 as part of their required communications. They submitted the financial statements to the Government Finance Officers Association for the Achievement for Excellence in Financial Reporting.

A motion was made by Ms. Dover and seconded by Mr. McMenemy to accept the Fiscal Year 2014 Financial Statements as presented. The motion carried unanimously; Ms. Lehman was not present.

MANAGEMENT'S REPORTS ON RISK ASSESSMENT AND INTERNAL CONTROL MATTERS

Staff presented regarding risk assessment and internal control matters. Laura Kelley, Deputy Executive Director of Administration and Finance, presented on the System for Assessing and Monitoring Significant Risks. Lisa Lumbard, Interim Chief Financial Officer, presented on the Effectiveness of Internal Controls. Ms. Lanosa presented regarding the System for Maintaining Compliance with Laws and Regulations, System for Monitoring Compliance with Code of Ethics, and the Effectiveness of the Hotline Reporting System. There have been no calls to the hotline this year.

INTERNAL AUDIT BACKGROUND AND STATUS OF FY 2015 INTERNAL AUDIT PLAN

Phil Fretwell of Protiviti introduced the background information of Internal Audit for the new members of the Audit Committee and reviewed the Internal Audit Plan for Fiscal Year 2015 (attached). The FY 2015 Internal Audit Plan will have to be revisited throughout the year as some time was built in for certain audits that need time to develop, such as All Aboard Florida. It was also mentioned that Linda Brehmer Lanosa would be the designated General Counsel for the Audit Committee going forward.

CONTRACTS AUDIT REPORT

Jeff Tecau of Protiviti presented the Contracts Audit report. This audit report is the first audit since 2009 that is free of audit findings. The report is attached.

A motion was made by Mr. Elwell and seconded by Mr. McMenemy to accept the Contracts Audit Report as presented. The motion carried unanimously; Ms. Lehman was not present.

PCI REPORT ON COMPLIANCE

David Taylor of Protiviti presented the 2014 Payment Card Industry (PCI) Report for acceptance.

The PCI Assessment with Report on Compliance is a restricted report for security reasons. The report was provided and subsequently collected by the Internal Auditor at the meeting.

Please note: "This document is exempt from public records disclosure pursuant to F.S. 282.318. It shall not be copied or distributed in any manner. It may not be inspected or reviewed by any persons other than those authorized by CFX to receive it. Upon conclusion of review, those persons authorized shall return the document to the CFX Internal Auditor."

It was noted that they are currently in the process of a PCI Gap Assessment due to an update in PCI standards in 2015.

A motion was made by Ms. Dover and seconded by Mr. Elwell to accept the PCI Assessment with Report on Compliance. The motion carried unanimously.

PRIOR AUDIT RECOMMENDATIONS FOLLOW-UP AUDIT

Laura Kelley reviewed the Prior Audit Recommendations Follow-Up. There are no new Past Due items; however, Ms. Kelley covered the Past Due items for the benefit of the new Committee members. This item does not go to the Board unless there are items that the Committee feels needs Board attention.

A motion was made by Mr. McMenemy and seconded by Mr. Elwell to accept the Prior Audit Recommendations Follow-Up. The motion carried unanimously.

AUDIT COMMITTEE CHARTER

Protiviti provided the Charter and a matrix of responsibilities that the Audit Committee must complete each year. Much of this matrix was covered at this meeting. Protiviti asked the Committee to review and accept the new Audit Committee Charter.

A motion was made by Ms. Dover and seconded by Mr. Elwell to accept the Audit Committee Charter as presented. The motion carried unanimously.

ADJOURNMENT

The meeting adjourned at 10:14 a.m.

Pursuant to the Florida Public Records Law and CFX Records Management Policy, audio tapes of all Board and applicable Committee meetings are maintained and available upon request to the Custodian of Public Records at publicrecords@CFXway.com or 4974 ORL Tower Road, Orlando, FL 32807.

TAB B

A.

Status of Fiscal 2015 Internal Audit Plan

FY 2015
Internal Audit Update

March 5, 2015

Central Florida Expressway Authority

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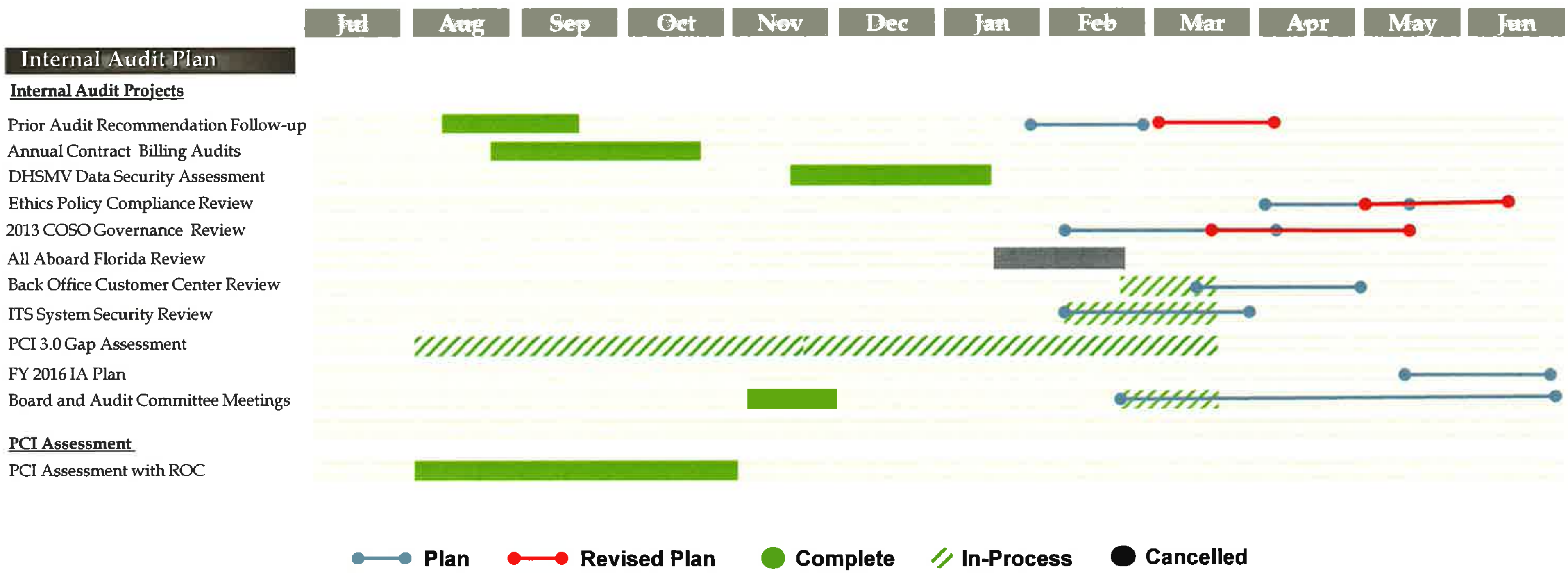
FY 2015 Internal Audit Plan Dashboard



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B.

Additional Hours for Back Office Customer Center

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CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Customer Contact Center Review

Planning and Scoping Memo

February 24, 2015

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DRAFT

Agenda

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DRAFT

Overview

In accordance with the 2015 Internal Audit Plan, Protiviti subject matter experts will conduct a performance review of the existing customer contact center operation, with a focus on efficiency and effectiveness of operations. The review will provide the Authority with the opportunity to consider implementing recommendations and leading practices as the Authority moves to a consolidated back office and could be used as a benchmark for evaluating the performance of the consolidated back office contact center.

Objective

The objective of the review is to develop an understanding of the center's current state operations and those factors which are impeding the center's ability to achieve the best possible performance. The review will provide a broad analysis of numerous aspects of the contact center as detailed in the following pages.

The assessment is specifically designed to provide real, tangible, and actionable findings including quantification of opportunities identified in the assessment in terms of both impact to the business and its customers and financial impacts to the business.

DRAFT

Our Approach

The contact center performance analysis will be completed through the execution of 4 inter-related work streams which have been designed to analyze, document, *and quantify* the contact center's application of people, process, and technology to provide customer service:

- People: Executive, Operations, IT, and Contact Center Management Interviews
- Process: Detailed Contact Analysis
- Statistical Analysis: Review and analysis of Contact Center historical reporting
- Technology: Infrastructure and Application Review

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People: Executive, Operations, IT, and Contact Center Interviews

Throughout the course of the Assessment process, Internal Audit will conduct a series of interviews with a variety of personnel in various parts and levels of the organization to develop a thorough understanding of the factors, objectives, and desired outcomes of the performance assessment.

- Executive interviews will be conducted to provide guidance and information on the business goals, objectives and opportunities the company is trying to achieve as well as any perceived barriers in doing so.
- Operations and management interviews will be conducted to develop a better understanding of how the contact centers are used, managed and operated to meet both business needs and objectives as well as customer expectations.
- IT interviews will be conducted to develop a better understanding of the systems, applications, and infrastructure used to support contact center operations as well as any on-going or planned changes or enhancements to those solutions supporting the center.
- Lower-level interviews will be conducted to gather data required.

DRAFT

Process: Detailed Contact Analysis

The detailed contact analysis will be conducted through the direct, side-by-side observation of agent call handling in the call center. Call observations will be divided into six segments;

- Greeting
- Caller Identification
- Caller Validation
- Service Identification
- Service Delivery
- Wrap up

The purpose of the side-by-side observations is to collect a statistically valid sampling of calls across all call groups so that agent call handling and system utilization can be captured, coded, and analyzed.

During the observations, a custom-built application will be used to capture call handling information and store this information in a database that can be used later for detailed analysis

Observers are specifically trained to monitor and annotate system utilization, agent call handling and customer service skills, the presence or absence of consistent call handling and business process flows, and the use of other customer service best practices

Depending on the nature of the engagement, the contact analysis may be limited to voice-only monitoring (inbound, outbound, or blended) or both voice and multichannel (e.g. Chat, email, etc.)

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Statistical Analysis: Contact Center Reporting and Analytics

The statistical analysis phase of the review is designed to gather specific system reporting data that will be used to augment call analysis collected during the side-by-side observations. Typically, this analysis includes collecting data from the following systems:

- Team Performance Interval Report:

  Report on agent availability, occupancy, not ready utilization, calls handled, talk times, outbound calls, transferred/consult calls, and other agent-level statistics at an interval level

- Queue / Vector Interval reports:

  Report on contact center traffic at a queue level including calls offered, handled, abandoned, service level performance, average handle times, average wait times, etc.

- Call Type Interval reports (if applicable)

  Report on the type of calls processed by each queue/vector including offered, abandoned, handled, service level, handle times, wait times, etc.

- Skill Performance Interval reports (if applicable)

  Report on agent call handling performance at a skill-level

- Skill Group Daily reports (if applicable)

  Report on agent call handling at a daily level for each skill/skill set

Data gathered through direct observations will be combined with statistical analysis to extrapolate call handling costs and related performance.

Technology: Infrastructure and Application Review

The technology infrastructure and application phase of the review is designed to develop an understanding of the infrastructure and applications used to support call center operations including, but not limited to the following:

- ACD/PBX systems
- IVR systems and applications
- Call Recording / Quality Monitoring systems
- Performance management solutions
- Contact Center reporting and Analytics
- CRM / Servicing applications
- Chat, email, and other multi-channel communications platforms and systems
- Contact Center Scheduling/Schedule adherence systems

The information will assist in understanding the company's inherent capabilities as defined by its current use of technology as well as any barriers or opportunities these may present.

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Project Hours

Phase	Protiviti Hours	Additional Hours Needed	Total Hours
Organizational Analysis	80	0	80
Detailed Contact Analysis	60	120	180
Statistical Analysis	40	80	120
Technology Assessment	40	0	40
Recommendations Development	40	0	40
Total	260	200	460

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DRAFT

Key Contacts, Timing, and Deliverables

Key Contacts

CFX

- Laura Kelley - Deputy Executive Director, Finance, Administration, Planning
- David Wynne - Manager of Toll Operations
- Lance Fischer - Vendor; ACS Project Manager

Protiviti

- Jeff Tecau – Managing Director
- Teresa Mallary – Senior Manager
- Jon Rushing: Call Center Solutions Architect

Timing:

Audit procedures will be performed from March 2015 – April 2015, with a final report expected to be provided to management during April 2015.

Deliverables

The expected deliverable for this project will be a final report detailing our findings and recommendations. The final report will be distributed and presented to management and the Audit Committee.

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C.

Review and Acceptance of DHSMV Data Security Report

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

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DHSMV Data Security Assessment

Central Florida Expressway Authority

December 2014

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Executive Summary

Overview

During the period of December 1, 2014 to December 18, 2014, Internal Audit performed a Data Security Assessment of the Department of Highway Safety and Motor Vehicles (DHSMV) data within the Central Florida Expressway Authority (CFX) environment. The objectives of the assessment were to review internal controls for gaps in design related to the requirements set forth in *Section V – Safeguarding Information*, of the DHSMV Drivers License or Motor Vehicle Record Data Exchange Memorandum of Understanding (MOU).

The summarized objectives of Section V are:

- Information exchanged will not be used for any purposes not specifically authorized by the MOU. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purposes, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- Information exchanged by electronic means will be stored in a place physically secure from access by unauthorized persons.
- Access to the information will be protected in such a way that unauthorized persons cannot review or retrieve the information.
- All personnel with access to the information exchanged under the terms of the MOU will be instructed of, and acknowledge their understanding of, the confidential nature of the information. These acknowledgements must be maintained in a current status by the Requesting Party (CFX).
- All personnel with access to the information will be instructed of, and acknowledge their understanding of, the criminal sanctions specified in state law for unauthorized use of the data. These acknowledgements must be maintained in a current status by the Requesting Party (CFX).
- All access to the information must be monitored on an on-going basis by the Requesting Party (CFX). In addition, the Requesting Party (CFX) must complete an annual audit to ensure proper and authorized use and dissemination.

Executive Summary

Scope & Approach

Internal Audit conducted an assessment of the process used for safeguarding DHSMV data in the CFX environment. In order to complete this review, the following procedures were performed:

- Reviewed policies and procedures related to the safeguarding of electronic and physical data transfers, data storage, and data access.
- Conducted interviews with key personnel to understand the *Drivers License or Motor Vehicle Record Data Exchange* process.
- Leveraged previous work completed as part of the 2014 PCI Report of Compliance to determine the effectiveness of select controls related to data transfer security.
- CFX Management approved the scope of work and believed it to be sufficient to meet the requirements of the MOU. Conducted testing of controls related to the following areas:
    - Policies and Procedures
    - Application Access
    - Segregation of Duties
    - Change Control
    - Data Storage
    - Data Transfer
    - Network Firewall
    - Network Architecture
    - Active Directory
    - Physical Security
- After testing was completed, analysis was performed to compare the results of testing to the control objectives outlined in the MOU.

Executive Summary

Summary of Results

As a result of this review, Internal Audit identified zero (0) observations that should be addressed in order to enhance CFX's Drivers License or Motor Vehicle Data Exchange process.

E.

Discussion of Fiscal 2015-2016 Risk Assessment

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Fiscal 2015-2016 Risk Assessment Discussion

March 2015

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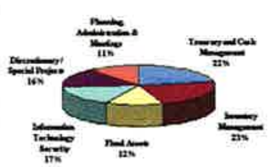
Background

Risk assessment is a critical element of a high-quality Internal Audit department's responsibility and provides the opportunity to be "front and center" with senior leadership as a strategic partner in the review and management of key business risks. The objective of the fiscal 2015 risk assessment was to identify and prioritize key areas of risk within the Authority to consider in designing the fiscal 2015 Internal Audit plan. The approach utilized in conducting the fiscal 2015 risk assessment and in developing the fiscal 2015 Internal Audit plan is depicted below:

	**Identify Key Areas of Risk to be Assessed**	-Confirm and update prior year risk areas based upon review of prior year work papers, audit results, and discussions with senior management and the Board -Determine preliminary risk ratings based upon prior year results -Review areas of potential fraud risk as identified in prior years
	**Assess & Prioritize Areas of Risk**	-Conduct interviews with management to confirm and validate the current enterprise risk model and the identified fraud risks and to gain additional insight around risk trending -Aggregate and compile resulting information -Provide a graphical representation of enterprise risks on a risk heat map to prioritize areas of risk
	**Select Focus Areas**	- Evaluate the prioritized enterprise risks and management commentary to determine Internal Audit focus areas for 2015 - Develop and define a preliminary listing of proposed Internal Audit projects to address the areas of focus
	**Develop & Approve Audit Plan**	-Establish high-level scoping statements and levels of effort for proposed projects -Finalize budget allotments and propose projects for Audit Committee approval -Finalize proposed timing for selected projects -Finalize Internal Audit plan and obtain Audit Committee approval

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Enterprise Risk Assessment

To assist with the development of each annual Internal Audit Plan, Internal Audit uses prior years' risk models and risk trending data as the starting point for discussions with management. Traditionally, Internal Audit asks management to consider the current business environment, critical business initiatives, and prior year audit results to provide input on which risks warrant the most focus in today's environment. In addition, management is asked to identify any new risks that may not have been considered in past years for inclusion in the current risk model.

Internal Audit utilizes the aggregated input obtained during interviews with management to develop a list of potential internal audit projects, with the objective being to help the Audit Committee and management mitigate areas of highest residual risk, monitor areas of high inherent risk, or to mitigate areas where risks are trending higher.

Risk is defined as follows:

Risk:

- Is the possibility of an event occurring that will have a negative impact on the achievement of goals and objectives and could also include the cost of missing an opportunity.

Inherent Risk:

- Is the amount of risk to the business given the environment in which it operates, without considering the application of controls. The risks identified on the following page represent the risk areas deemed most important for the Authority to manage and control in order to achieve its goals and objectives.

Residual Risk:

- Is the amount of risk remaining after the application of management controls. Residual risk was judgmentally considered for purposes of this fiscal 2014 audit plan in the selection of potential projects for inclusion in the plan. The results of the residual risk assessment are depicted via the Enterprise Risk Map on the following pages.

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CFX Risk Model

Strategic Execution	- Strategic Planning*	- Organization Structure*	- Succession Planning*
	- Regulatory Changes^	- Statewide Interoperability	- Access to Capital
	- Governance*^	- Political Environment	- Ethical Behavior*^
	- Communication	- Leadership	- Outsourcing*
	- Back Office Consolidation*	- National Interoperability	- Toll Rate Management
Financial Reporting	- Financial Reporting*	- Contract Performance Reporting*^	
	- Cost Containment*^	- Procurement and Vendor Selection*^	
	- Budgeting	- Management Performance Reporting*	
	- Fraud*^	- Cash Handling*	
	- Bond Financing / Covenant Compliance	- Treasury and Liquidity Management	
Operational Execution	- Toll Violations*	- IT Infrastructure* / Business Continuity*	
	- Toll Collections*	- IT Security*^	
	- IT Applications*	- IT Change Management*	
	- Human Resources*	- Insurance Coverage	
	- Public Relations*	- Customer Satisfaction	
Regulatory / Compliance	- Maintenance & Safety*	- Contract Management*^	

- Represents risks addressed by internal audits conducted during fiscal years 2009 – 2014.
- ^ Represents areas to be addressed by Fiscal 2015 Internal Audit projects

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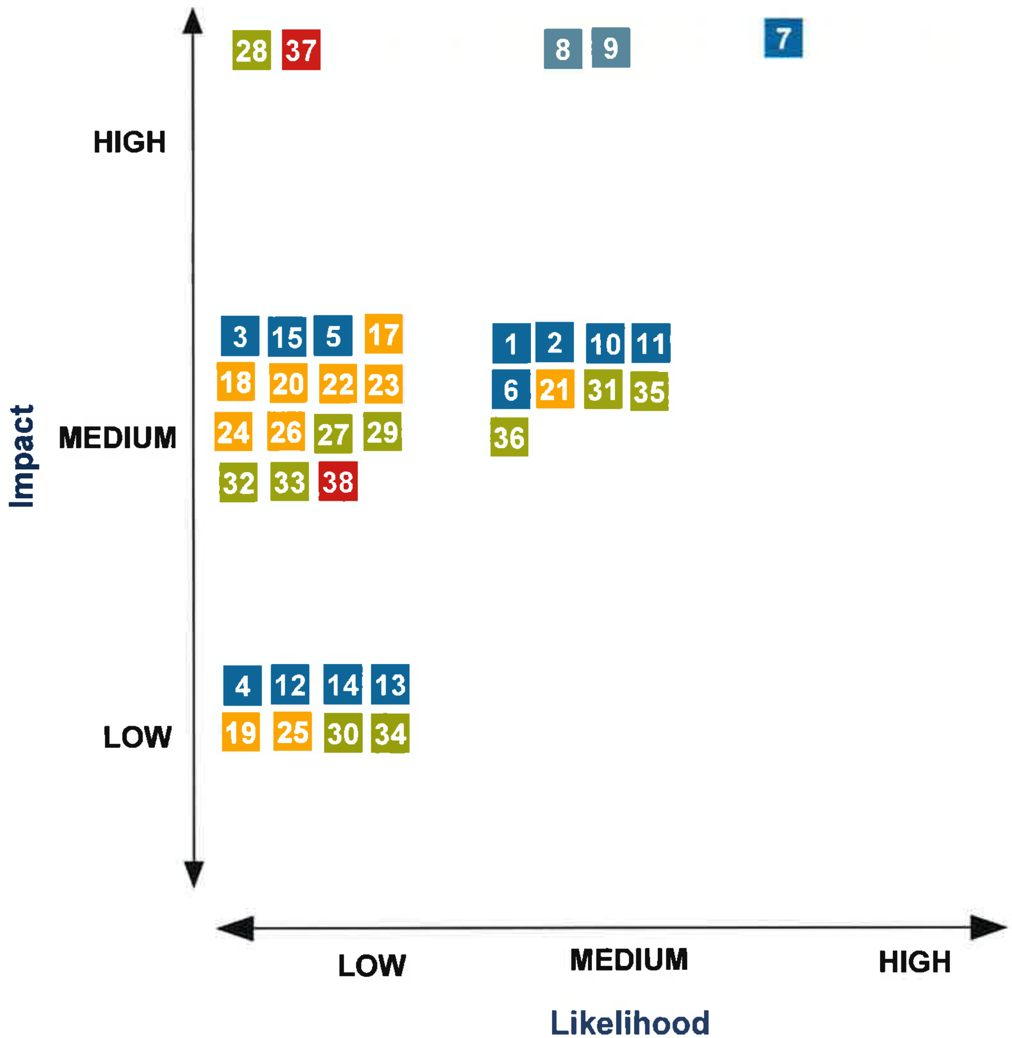
2015 Risk Map – Residual Risk



STRATEGIC EXECUTION	
1	Strategic Planning
2	Organization Structure
3	Succession Planning
4	Regulatory Changes
5	Access to Capital
6	Statewide Interoperability
7	Governance
8	Political Environment
9	Ethical Behavior
10	Communication
11	Leadership
12	Outsourcing
13	Toll Rate Management
14	Back Office Consolidation
15	National Interoperability

OPERATIONAL EXECUTION	
27	Toll Violations
28	Toll Collections
29	IT Application Controls
30	Human Resources
31	IT Infrastructure/ Business Continuity
32	IT Security and Access
33	IT Change Management
34	Insurance Coverage
35	Public Relations
36	Customer Satisfaction

REGULATORY/ COMPLIANCE	
37	Contract Management
38	Maintenance and Safety

FINANCIAL REPORTING	
17	Bond Financing / Covenant Compliance
18	Fraud
19	Management Performance Reporting
20	Budgeting
21	Cost Containment
22	Treasury and Liquidity Management
23	Cash Handling
24	Procurement and Vendor Selection
25	Contract Performance Reporting
26	Financial Reporting

*The enterprise risk rankings above are based on management's evaluation.

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3 Year Internal Audit Projects Schedule

Description	Frequency	Date Last Performed	Audit Plan Year 2015	2016	2017
Annual Internal Audits					
Internal Audit Plan and Risk Assessment	Annual	2014	$ 25,000	$ 25,000	$ 25,000
Board and Audit Committee Meetings	Annual	2014	$ 15,000	$ 15,000	$ 15,000
Prior Year Recommendations: Semi-Annual Follow-up	Annual	2014	$ 18,000	$ 18,000	$ 18,000
Contract Billing Audits	Annual	2014	$ 30,000	$ 30,000	$ 30,000
DHSMV Data Security Assessment	Annual	2014	$ 25,000	$ 25,000	$ 25,000
		Total	$ 113,000	$ 113,000	$ 113,000
PCI Assessment					
PCI Assessment with Report on Compliance	Annual	2014	$ 65,100	$ 65,100	$ 65,100
Cyclical Audits					
Ethics Policy Compliance Audit (including SB230 review)	5 Year Cycle	2010	$ 39,000		
Purchasing Spend Data Audit	5 Year Cycle	2010			X
Accounting System Access and SOD Review	5 Year Cycle	2011		X	
Human Resources Process Review	5 Year Cycle	2011			X
Right of Way Audit	5 Year Cycle	2012			X
Toll Violations Audit	3 Year Cycle	2012		X	
Toll Revenue Audit	3 Year Cycle	2013		X	
Procurement Audit of Large Contract Awards	3 Year Cycle	2013			X
IT General Controls Review	3 Year Cycle	N/A			X
Document Retention and Records Management Audit	3 Year Cycle	N/A			X
Sensitive Data / Data Management Review	3 Year Cycle	2014			
Maintenance and Safety Plan Compliance Audit	3 Year Cycle	2014			
Social Media Policy Audit	3 Year Cycle	N/A			X
Disaster Recovery Review	3 Year Cycle	N/A		X	
One Time Audits					
2013 COSO Framework Governance Review	One Time	N/A	$ 25,000		
All Aboard Florida Review	One Time	N/A	$ 31,900		
Back Office Customer Contact Center Review	One Time	N/A	$ 50,000		
PCI 3.0 Gap Assessment	One Time	N/A	$ 20,000		
ITS Security Review	One Time	N/A	$ 45,000		
PCI Risk Assessment	One Time	N/A		X	
Internal Penetration Test	One Time	N/A		X	
Tolling System Replacement Implementation Review	One Time	N/A		X	
Communications Program Review	One Time	N/A		X	
Capital Projects Consultant Review	One Time	N/A		X	
IT Service Management Review	One Time	N/A		X	
		Grand Total	$ 389,000	$ 113,000	$ 113,000

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Risks Not Addressed through Internal Audit

Risk	Controls and/or Oversight outside of Internal Audit	Audit Committee Evaluation of Additional required Internal Audit Effort
Communication	Communication risks are principally managed through Board of Directors and Committee oversight.	None – not typically an area that can be addressed by internal audit.
Access to Capital	Capital has been achieved through bond offerings – see related risks below.	None – not typically an area that can be addressed by internal audit.
Political Environment	The political risks are managed by the Executive Director and frequent communication of issues with the Board and Committees.	None – not typically an area that can be addressed by internal audit.
Leadership	Leadership risks are managed by the Board.	None – not typically an area that can be addressed by internal audit.
Budgeting	Budgeting risks are managed by the Board and Finance Committee, including an annual presentation the budget process results by the CFO.	None – remaining risks are not significant enough to cost justify additional internal audit resources.
Bond Financing / Covenant Compliance	Outside financial advice is provided by third party firms and the external auditor considers covenant compliance in connection with the annual financial statement audit.	None – remaining risks are not significant enough to cost justify additional internal audit resources.
Treasury & Liquidity Management	Treasury and liquidity risks are managed by the CFO with oversight of the Finance Committee.	None – remaining risks are not significant enough to cost justify additional internal audit resources.
Insurance Coverage	An outside advisor was engaged in fiscal year 2013 to provide advice on insurance coverage.	None – remaining risks are not significant enough to cost justify additional internal audit resources.
Toll Rate Management	Toll rate management risks are managed by the Finance Committee	None – remaining risks are not significant enough to cost justify additional internal audit resources.
Statewide Interoperability	Statewide interoperability risks are managed by the Executive Director and overseen by Authority staff.	None – statewide interoperability is heavily impacted by data provided by third parties.
National Interoperability	National interoperability risks are managed by the Executive Director and the Board and Committees.	None – national interoperability requirements have not been defined.

TAB C

Central Florida Expressway Authority
Internal Audit
Budget Worksheet

Account	Description	2014 Year-end Actual	2015 Annual Budget	2015 February YTD Actual	Projected Year-end Actual	Proj. Budget Var. %	**2016 Annual Budget**	% of Total Budget	% Inc (Decr) over Proj. 2015 Actual	% Inc (Decr) over 2015 Budget
OTHER										
05-130-690-53410	Contract Personnel	287,775	389,000	150,492	-	-100%	**389,000**	100.0%	#DIV/0!	0%
05-130-690-55100	Office Supplies	75	-	-	-	#DIV/0!	-	0.0%	#DIV/0!	#DIV/0!
		287,850	389,000	150,492	-	-100%	**389,000**	100.0%	#DIV/0!	0%