

**AGENDA**  
**CENTRAL FLORIDA EXPRESSWAY AUTHORITY**  
**AUDIT COMMITTEE MEETING**

**November 19, 2015**

**9:30 AM - 11:30 AM Ibis Room #107**

1. CALL TO ORDER
2. PUBLIC COMMENT - Pursuant to Florida Statute 286.0114 (2013) the Finance 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.
3. INTRODUCTION OF NEW AUDIT COMMITTEE CHAIR AND NEW COMMITTEE MEMBER- Info Item
4. APPROVAL OF MINUTES - **Action Item** **TAB A**
  - A. August 5, 2015
5. REVIEW AND ACCEPTANCE OF AUDIT OF FISCAL 2015 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS- Moore, Stephens, Lovelace **TAB B**
6. INTERNAL AUDIT MATTERS- Protiviti **TAB C**
  - A. Status of Fiscal 2016 Internal Audit Plan- Info Item
  - B. Review and Sample Selections for Contracts Audit- Info Item
  - C. Review and Acceptance of Prior Audit Recommendations Follow-Up- **Action Item**
7. REVIEW AND APPROVAL OF AUDIT COMMITTEE CHARTER- **TAB D**  
**Action Item**

8. ETHICS POLICY AND TRAINING UPDATE- Linda Lanosa- Info Item

9. ADJOURNMENT

**TAB A**

**MINUTES  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AUDIT COMMITTEE MEETING  
August 5, 2015**

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Committee Members Present:

Eric Gassman, Orange County Representative  
Barbara Lehman, Lake County Representative  
Brian Battles, City of Orlando  
Kaye Dover, Osceola County Representative  
Bruce McMenemy, Seminole County Representative

Also Present:

Ruth Valentin, Recording Secretary/Office Coordinator  
Lisa Lumbar, Chief Financial Officer  
Laura Kelley, Executive Director  
Linda Brehmer Lanosa, Deputy General Counsel  
Phil Fretwell, Protiviti  
Jeff Tecau, Protiviti  
Teresa Mallery, Protiviti  
Joann Chizlett, Director of IT  
Joel Knopp, MSL  
David Taylor, Protiviti  
Dan O'keefe, MSL

**CALL TO ORDER**

The meeting was called to order at 2:01 p.m. by Chairman Eric Gassman.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF MINUTES**

**A motion was made by Ms. Lehman and seconded by Ms. Dover to approve the May 21, 2015 Audit Committee minutes as presented. The motion carried unanimously with five members voting AYE by voice vote.**

**EXTERNAL AUDIT MATTERS**

Dan O'Keefe and Joel Knopp presented the Audit Planning Communications Fiscal Year Ended June 30, 2015.

## **INTERNAL AUDIT MATTERS**

### **Status Update: Fiscal 2015 Internal Audit Plan**

Jeff Tecau provided the Fiscal 2015 Internal Audit Plan Update.

### **Review and Acceptance of PCI 3.0 Gap Assessment**

David Taylor presented the PCI 3.0 Gap Assessment for acceptance.

The PCI 3.0 Gap Assessment is a restricted document for security reasons and was not presented in the Audit Committee meeting. Mr. Taylor met individually with each Audit Committee member when reviewing this document.

Please note: "This document is confidential and exempt from public records disclosure requirements pursuant to F.S. 282.318(4)."

**A motion was made by Mr. McMenemy and seconded by Mr. Battles to accept the PCI 3.0 Gap Assessment. The motion carried unanimously with five members voting AYE by voice vote.**

### **Review and Acceptance of ITS Systems Security Review**

David Taylor presented the ITS Systems Security Review for acceptance.

The ITS Systems Security Review is a restricted document for security reasons and was not presented in the Audit Committee meeting. Mr. Taylor met individually with each Audit Committee member when reviewing this document.

Please note: "This document is confidential and exempt from public records disclosure requirements pursuant to F.S. 282.318(4)."

It was noted that the acceptance of the PCI 3.0 Gap Assessment and ITS Systems Security Review will be consent agenda items at the September Board meeting.

**A motion was made by Mr. Battles and seconded by Ms. Dover to accept the ITS Systems Security Review. The motion carried unanimously with five members voting AYE by voice vote.**

### **Review and Acceptance of Ethics Policy Compliance Review**

Teresa Mallary presented the Ethics Policy Compliance Review for review and acceptance.

Observations and recommendations were provided by Protiviti to help improve performance. This review is located in Tab C section d of the agenda package.

MINUTES  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
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August 5, 2015

It was noted that the Board should review and define what a lobbyist is for CFX.

**A motion was made by Ms. Dover and seconded by Ms. Lehman to accept the Ethics Policy Compliance Review. The motion carried unanimously with five members voting AYE by voice vote.**

**Review and Acceptance of COSO Governance Review**

Teresa Mallary presented the COSO Governance Review for review and acceptance.

Observations and recommendations were provided by Protiviti to help improve performance. This review is located in Tab C section e of the agenda package.

**A motion was made by Mr. McMenemy and seconded by Ms. Dover to accept the COSO Governance Review. The motion carried unanimously with five members voting AYE by voice vote.**

**Review and Acceptance of FY 2016 Internal Audit Plan and Internal Audit Charter**

Jeff Tecau presented the FY 2016 Internal Audit Plan and Internal Audit Charter for review and acceptance.

Laura Kelley and David Taylor will develop a scope for an IT Organization Capabilities Assessment outside of the current audit plan. It will be presented to the Audit Committee for approval once it is developed.

**A motion was made by Mr. McMenemy and seconded by Ms. Dover to accept the FY 2016 Internal Audit Plan and Internal Audit Charter. The motion carried unanimously with five members voting AYE by voice vote.**

**Confirmation of No Disagreements with Management**

Jeff Tecau informed the Audit Committee members that Protiviti had no disagreements with management for Fiscal Year 2015.

**ANNUAL MANAGEMENT REVIEWS OF INTERNAL CONTRAL MATTERS**

**Effectiveness of the Internal Control System**

Lisa Lumbard spoke regarding the Effectiveness of the Internal Control System.

- CFX has a strong set of policies and procedures that are reviewed on a regular basis and the policies are brought to the Board every two years to be updated as necessary.
- CFX has good communication lines with the internal and external auditors. Throughout the year MSL and Protiviti are contacted to discuss issues that have arisen.
- The majority of the Board members have their staff on CFX committees allowing staff to get into the details of day-to-day business, which facilitates the Board approving items that come before them.

### **Process for Assessing, Monitoring and Controlling Significant Risks**

Laura Kelley spoke regarding the Process for Assessing, Monitoring and Controlling Significant Risks.

This is part of Protiviti's annual process and we would like to move this up to the February/March timeframe.

### **System for Monitoring Compliance with Laws and Regulations**

Linda Brehmer Lanosa spoke regarding compliance with laws and regulations. The Legal department assists at all Management, Board, and Committee meetings to ensure compliance with open government laws, voting requirements, rules and procedures. They also review all contracts, policies, procedures, and assist with filing disclosures. Legal is actively engaged in defending and monitoring legal proceedings.

### **Adequacy, Administration and Compliance with the Authority's Code of Ethics**

Linda Brehmer Lanosa spoke regarding the adequacy, administration and compliance with the Authority's Code of Ethics. CFX has a new Ethics Code that is modeled after the Florida Statutes facilitating training for elected officials. Board members and staff are vigilant about filing the financial disclosures; only two board members remain, and they are still in the grace period.

### **Procedures for "Hotline" Reporting**

Laura Kelley spoke regarding the hotline reporting. The hotline number is located in all breakrooms and is tested occasionally to ensure functionality. There have been no notifications this year.

### **ANNUAL DISCUSSION REGARDING AUDIT COMMITTEE AND INTERNAL AUDIT PERFORMANCE**

The Audit Committee Charter requires an annual discussion of the Audit Committee and internal audit performance.

Comments received regarding Protiviti's performance:

- Operates well
- Consistency in staffing is good and allows a higher level when auditing since staff is familiar with the process and can identify areas of improvement
- Always responsive
- Relationship is great
- Institutional knowledge

Comments received regarding the committee as a whole:

- Attendance and participation is appreciated
- Members read through the materials and come prepared

**ANNUAL CONFIRMATION OF COMPLETION OF RESPONSIBILITIES IN THE AUDIT COMMITTEE CHARTER**

The Audit Committee Charter requires an annual review that responsibilities have been carried out accordingly. A matrix has been provided to confirm completion and is located in Tab D of the agenda package.

**ANNUAL ROTATION OF THE AUDIT COMMITTEE CHAIR**

On September 11, 2015 Brian Battles will become the new Audit Committee chairman.

**ADJOURNMENT**

The meeting adjourned at 3:59 p.m.

*Pursuant to the Florida Public Records Law and CFX Records Management Policy, the audio tapes of this Committee meeting is maintained for the retention period and available upon request to the Custodian of Public Records at [publicrecords@CFXway.com](mailto:publicrecords@CFXway.com) or 4974 ORL Tower Road, Orlando*

**TAB B**



**MOORE STEPHENS**  
**LOVELACE** CPAs & ADVISORS

**CENTRAL FLORIDA  
EXPRESSWAY AUTHORITY**

**REQUIRED AUDITOR COMMUNICATIONS  
FISCAL YEAR ENDED JUNE 30, 2015**

Presented by:  
Dan O'Keefe, CPA, MBA, CFE  
Shareholder

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## AUDIT OVERVIEW

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# Services and Deliverables

- **Engaged to audit CFX's financial statements for the year ended June 30, 2015.**
- **Issue an opinion as to whether or not CFX's financial statements are presented fairly, in all material respects, in conformity with GAAP.**



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## Other Reports

- **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**
- **Report on Compliance with Bond Covenants**
- **Examination Report on Investment Compliance**
- **Management Letter**



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# Management Responsibilities

## **Management Responsibilities included:**

- **Establishing and maintaining internal controls, as well as monitoring internal controls**
- **Selecting and applying appropriate accounting and reporting principles**
- **Making all financial records and related information available to us**
- **Disclosing any related parties**
- **Adjusting the financial statements for material misstatement**
- **Designing and implementing programs to prevent and detect fraud**
- **Informing us of any known or suspected fraud or illegal acts or allegations of same without regard to materiality**



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# Auditor Responsibilities

## Auditor Responsibilities included:

- Performing our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* and the Rules of the Auditor General.

These standards are designed to provide reasonable, but not absolute, assurance that the financial statements are free of material misstatement.



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# Internal Controls

**We considered CFX's internal controls over financial reporting as a basis for designing our audit procedures.**

**We did not express an opinion on the effectiveness of CFX's internal controls.**



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# Compliance

**We performed tests of the CFX's compliance with laws, regulations, contracts, bond covenants, and grant agreements, as applicable.**

**MSL**

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# Communication of Significant Matters

**There were no audit adjustments made during the course of the audit.**

**There were no unreported or unadjusted differences.**

**We had no disagreements with management.**

**As far as we know, management did not receive opinions from other accountants.**



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# **Risk-Based Audit Approach**

**A Risk-Based Audit Approach requires the use of our professional judgment in determining materiality and audit areas of significance.**

**Our procedures included:**

- **Testing transactions on a sample basis**
- **Verifying account balances we deemed significant**
- **Analysis of relevant controls**
- **Inquiry**
- **Analytics**
- **Other procedures we deemed necessary**

**MSL**

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# Management Representations

**We will obtain certain representations from management, including:**

- **Records provided complete**
- **No known communications from regulatory agencies concerning noncompliance**
- **Responsible for internal controls**
- **No undisclosed knowledge of fraud or suspected fraud**
- **Financial statements complete**
- **Responsible for compliance**
- **Complied with contractual obligations**



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# Assigned Individuals

**CFX identified Lisa Lumbard, CFO, as the management-level individual to oversee our work and take responsibility for CFX's financial statements.**

**Our Team was made up of:**

- **Governmental Specialists**
- **IT Specialists**



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# Audit Schedule

Audit Stage	Dates
Interim fieldwork	June 2015
Year-end fieldwork	Aug. 2015 – Sept. 2015
Review of Financial Statements	Oct. 2015
Presentation to the Audit Committee	November 2015
Submission to State	December 2015
Submission of CAFR to GFOA	December 2015

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## FINANCIAL HIGHLIGHTS

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# Financial Highlights - Overview

(in thousands)

	Year Ended 6/30/15
<b>Total Assets and Deferred Outflows</b>	<b>\$ 4,700,000</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>\$ 3,142,000</b>
<b>Net Position</b>	<b>\$ 1,558,000</b>
<b>Operating Revenue</b>	<b>\$ 359,000</b>
<b>Operating Expenses</b>	<b>\$ 81,000</b>
<b>Operating Income</b>	<b>\$ 278,000</b>
<b>Change in Net Position</b>	<b>\$ 181,000</b>
<b>% Increase in Operating Revenue</b>	<b>10.3%</b>
<b>% Increase in Operating Expense</b>	<b>5.6%</b>

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# Financial Highlights – Balance Sheets

(in thousands)

	2015	2014
<b>Unrestricted Assets</b>	\$ 471,000	\$ 481,000
<b>Restricted Assets</b>	172,000	176,000
<b>Capital Assets</b>	3,755,000	3,588,000
<b>Deferred Outflows of Resources</b>	<u>302,000</u>	<u>289,000</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 4,700,000</u>	<u>\$ 4,534,000</u>
<b>Revenue Bonds Outstanding</b>	2,649,000	2,675,000
<b>Other Liabilities</b>	485,000	474,000
<b>Deferred Inflows of Resources</b>	<u>8,000</u>	<u>6,000</u>
<b>Total Liabilities and Deferred Inflows</b>	3,142,000	3,155,000
<b>Total Net Position</b>	<u>1,558,000</u>	<u>1,379,000</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u>\$ 4,700,000</u>	<u>\$ 4,534,000</u>



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# Financial Highlights – Operation Overview

(in thousands)

	2015	2014
Operating Revenues	\$ 359,000	\$ 326,000
Investment and Other Income	<u>3,000</u>	<u>5,000</u>
Total Revenues	<u>362,000</u>	<u>331,000</u>
Operating Expenses	81,000	77,000
Interest Expense	95,000	102,000
Other Expense	<u>5,000</u>	<u>-</u>
Total Expenses	<u>181,000</u>	<u>179,000</u>
Change in Net Position	181,000	152,000
Net Position, Beginning of Year, restated	<u>1,377,000</u>	<u>1,227,000</u>
Net Position, End of Year	<u>\$ 1,558,000</u>	<u>\$ 1,379,000</u>
Debt Service Ratio w/o Gas Tax Pledge	2.20	1.99

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# Questions or Comments



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**TAB C**

a.

# Central Florida Expressway Authority

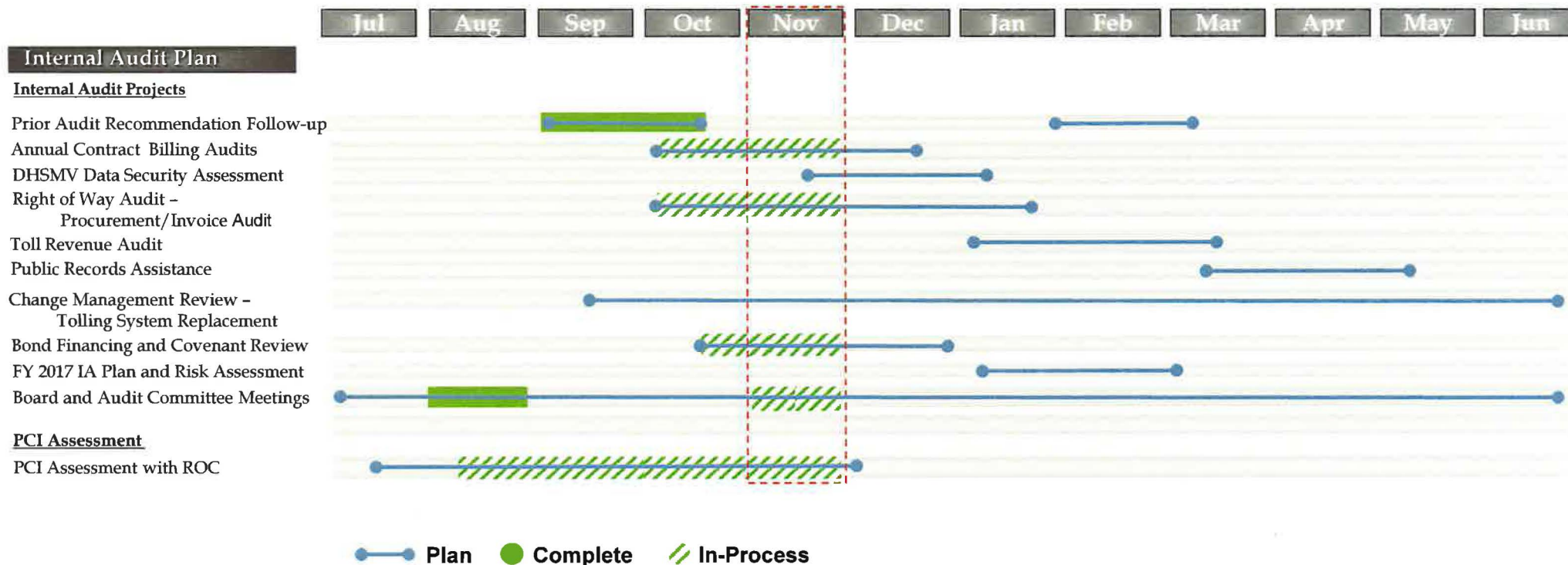
FY 2016  
Internal Audit Update

November 19, 2015

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Internal Audit.

# FY 2016 Internal Audit Plan Dashboard



**b.**

**No attachment**

**C.**

Executive Summary  
Recommendations Summary  
2010 Ethics Audit  
2010 Contracts Audit  
2012 Right of Way Audit  
2012 Toll Violations Audit  
2013 Contracts Audit  
2013 Toll Revenue Audit  
2014 Maintenance & Safety Plan Audit  
2015 Intelligent Transportation Security (ITS) Systems  
Security Review  
2015 Back Office Customer Call Center Review  
2015 COSO Framework Governance Review  
2015 Ethics Policy Compliance Review

# Central Florida Expressway Authority

## Prior Audit Recommendations Follow-Up September 30, 2015

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## Executive Summary

As part of the Fiscal Year 2016 Internal Audit plan, Internal Audit (IA) performed a review of open audit recommendations from prior audit reports to verify the implementation status reported by management. Open recommendations from the following audits were evaluated:

- 2010 Ethics Audit
- 2010 Contracts Audit
- 2012 Right of Way Audit
- 2012 Toll Violation Audit
- 2013 Contracts Audit
- 2013 Toll Revenue Audit
- 2014 Maintenance and Safety Plan Audit
- 2015 Intelligent Transportation Security (ITS) Systems Security Review
- 2015 Back Office Customer Call Center Review
- 2015 COSO Framework Governance Review
- 2015 Ethics Policy Compliance Review

Internal Audit last reviewed the status of open audit recommendations in March 2015. Results were reported to the Audit Committee at that time.

This review was completed in September and October 2015, and consisted of meetings with management to determine the status of open audit recommendations and performing testing of management's response, status, and explanation for all recommendations deemed "Complete" or "In Progress." If a recommendation was noted "Not Done," no testing was performed by Internal Audit. 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 March 31, 2015, no further work was performed and the recommendation was not included for review in this report.

Internal Audit did not include or follow-up on recommendations and management action plans from the 2014 Sensitive Data Review. The management action plan was to move the sensitive data identified to an appropriate location or to delete the data. Confirmation that sensitive data was moved or deleted would require an additional project and re-scan of selected systems with a data loss prevention (DLP) tool.

Testing performed included inquiry with the employees responsible for completing the recommendations and obtaining 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 recommendation.

## Recommendations Summary

Audit	Open as of March 31, 2015	New Recommendations	Completed Since March 31, 2015	In Progress / Not Done as of September 30, 2015*	Past Due
2010 Ethics Audit	1	0	1	0	0
2010 Contracts Audit	1	0	0	1	1
2012 Right of Way Audit	1	0	1	0	0
2012 Toll Violations Audit	1	0	1	0	0
2013 Contracts Audit	1	0	1	0	0
2013 Toll Revenue Audit	1	0	0	1	1
2014 Maintenance & Safety Plan	2	0	1	1	1
2015 Intelligent Transportation Security (ITS) Systems Security Review	0	11	1	10	2
2015 Back Office Customer Call Center Review	0	6	2	4	3
2015 COSO Framework Governance Review	0	5	3	2	0
2015 Ethics Policy Compliance Review	0	4	0	4	0
<b>Total</b>	<b>8</b>	<b>26</b>	<b>11</b>	<b>23</b>	<b>8</b>

\*23 recommendations are classified as "In Progress." 8 of these recommendations are considered "Past Due."

**Ethics Audit**  
**June 2010 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
To align with leading practices, the Authority vision and mission statements should be revised to incorporate "core values" of the Authority. In addition, consider incorporating the Authority's vision, mission, and core values into the Code of Ethics.	Concur	Laura Kelley, Executive Director	Complete	<p>The Authority has done many things to improve the ethical standards of the organization. The Ethics Policy has been strengthened by the Board in the past two years and has been added to the Authority's web site. Board members and staff receive regular ethics training in accordance with the Ethics Policy and a hotline has been set up so that anyone can anonymously report an ethics violation. All non-payroll checks are posted to the Authority's website. Ethics standards are an integral part of the organization.</p> <p>The Board will consider ethics references in the vision and mission statements through the master plan development process over the next twelve months.</p>	<p>Per discussion with Laura Kelley, Executive Director, the board adopted a mission and vision statement during the September 2015 Board meeting. Internal Audit obtained the minutes from the September 10, 2015 Board meeting and determined the Board adopted the following mission and vision statements:</p> <p>Mission: To build, operate and maintain a mobility network through accountability, fiscally sound practices and a community focus.</p> <p>Vision: To provide the region with a world-class, integrated mobility network that drives economic prosperity and quality of life.</p>	<p>8/31/10</p> <p>Revised: 7/31/12</p> <p>Revised: 12/31/13</p> <p>Revised: 12/31/14</p> <p>Revised: 12/31/15</p>	Concur

**Contracts Audit**  
**January 2011 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
The Authority should utilize CSC Manager and CSC Supervisor passwords, rather than PINs, to approve adjustment transactions in TRIMS (passwords are required to be changed on a regular basis by the system).	The Authority concurs that moving to a password based approval is in its best interest. However, the change to a password based approval key would be a fairly significant change to the existing system. The current system is currently being reviewed for replacement as part of the Toll System Replacement (TSR) project. Making these changes now may be waste of valuable IT resources if the current system were to be disposed of in the near term. Based on the outcome of the TSR project the Authority would make this change as a part of a newly procured system or would be developed and implemented in the existing system once it was determined that we would be retaining the existing system.	Rene Rodrigue, Director of IT David Wynne, Director of Toll Operations	b) In Progress (Past Due)	b) The change to a password based approval key would be a fairly significant change to the existing system. The current system is currently being reviewed for back office consolidation with Florida's other toll agencies. Making these changes now may be waste of valuable IT resources if the current system were to be disposed of in the near term. The Authority will make this requirement a part of the back office consolidation effort currently underway.	Per discussion with Rene Rodrigue, Director of IT, and David Wynne, Director of Toll Operations, the Authority planned to implement the recommendation as a part of the Centralized Customer Service System (CCSS) project. However, the completion date for the CCSS project has been delayed to 2018-2019 due to the pending back office consolidation and governance agreement between the Authority and the Florida Turnpike Enterprise (FTE). As a result, the IT department will research the feasibility of implementing the recommendation in the current software. Based on the outcome of the research, the IT department will develop and provide a revised action plan and due date by 3/31/16.	Original: 12/31/13  Revised: 12/31/15  Revised: 3/31/16	Concur

**Right of Way Audit  
February 2012 Recommendations  
Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>1. Recordkeeping: Completeness and Retention:</p> <p>(A) Management should update the policy to accurately reflect a comprehensive list of all documentation that management believes should be maintained onsite. Additionally, checklists should be created and continually updated to help management verify completeness of records and files for each acquired parcel within a given project.</p> <p>(B) Management should determine an appropriate timeline after a parcel case is closed by which to receive (or request if applicable) all pertinent case documents from external legal counsel.</p> <p>(C) The file custodian should create a complete master listing of all parcels to be acquired as determined at the beginning of a new construction project. This master list should be updated to reflect any files closed during the project that did not culminate in an acquisition and be described by a related closing memo.</p>	Concur	Linda Lanosa, Deputy General Counsel	Complete	<p>Completeness of files and timeliness of receipt is an important part of Chapter 119 compliance. Consistency of record keeping is also important to ensure that the public and the Authority have access to key information related to property acquisition.</p> <p>Management will update the Property Acquisition and Disposition Procedures manual to reflect the desired list of documentation and the timeframe for provision of the same. Management will work with outside counsel to create appropriate checklists and incorporate them into the files. Management will review the current purpose and usage of the electronic database and determine if any changes are warranted.</p>	<p>(A) The Right of Way committee approved the changes to the Authority's Property Acquisitions &amp; Disposition Procedures Manual regarding parcel files on 12/6/2013. Additionally, the changes were approved by the Board on 12/12/13. The following 3 checklists were created as a result of the procedure changes: 1) Real Estate Acquisition Closing Binder Checklist for Non-Litigation Parcels; 2) Real Estate Acquisition Closing Binder Checklist for Litigation Parcels; and 3) Real Estate Acquisition Closing Binder Checklist for Surplus Parcels. Internal Audit obtained an example of completed checklists submitted by Winderwee, Haines, Ward &amp; Woodman, P.A (Wekiva Parkway Parcels 109 and 156) and Shutts &amp; Bowen, noting the checklists were completed and included in the parcel files reviewed. Per discussion with Linda Lanosa, Deputy General Counsel, the third Right of Way counsel (Lowndes, Drosdick, Doster, Kantor &amp; Reed, P.A.) has not closed or settled any parcel files at the time of our follow-up, and therefore have not been required to complete and submit one of the checklists. However, Internal Audit considered the action plan to be complete based on the support reviewed showing the process is in place.</p> <p>(B) Included in the updated manual is a timeline for the provision of the parcel documentation by the external counsel. Per the manual, the Right of Way Legal Counsel shall deliver the complete parcel file to the Authority's Records Custodian no later than 6 months from the date of final parcel activity. This deadline may only be extended upon written request to the General Counsel's office.</p> <p>(C) Per discussion with Joe Passiatore, General Counsel, a complete master listing of all parcels is created by external Right of Way counsel at the beginning of a new construction project. Internal Audit reviewed the status of each parcel is updated by external Right of Way counsel based on progress. However, for any dropped parcels, the parcel is removed from the master listing and the details of the exclusion are documented in the parcel file. Internal Audit obtained an example of a dropped parcel file and checklist from Winderwee, Haines, Ward &amp; Woodman, P.A. and determined the reason for exclusion was documented on the cover letter of the file and the checklist was completed based on the items received prior to exclusion.</p>	<p>Original: 6/30/12</p> <p>Revised: 1/1/13</p> <p>Revised: 6/30/13</p> <p>Revised: 1/1/14</p> <p>Revised: 1/1/15</p> <p>Revised: 9/30/15</p>	Concur

Toll Violations Audit  
March 2012 Recommendations  
Status of Recommendations

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
Management should determine if it is cost beneficial and within the business objectives of the Authority to turn over delinquent violators to a collection agency. The Authority should consider if the UTC is outstanding with the court. Additionally, the Authority should implement a policy containing a time and dollar threshold of how long a UTN or UTC violator should be outstanding before the Authority pursues collections, as well as, a dollar amount the UTN or UTC must reach prior to sending it to collections.	Concur	David Wynne, Director of Toll Operations	Complete	The Authority will investigate enhancing its collection efforts on unpaid tolls to determine if it is cost beneficial and in the best interest of the Authority.  Director of Toll Operations will facilitate a review of potential revenue to be collected, possible collection rates, industry practices, legal ramifications and consideration of community perception.	Per discussion with David Wynne, Director of Toll Operations, Louthan Consulting was hired by the Authority to report on industry debt collection practices. Internal Audit obtained a copy of the consultant's report and verified through inspection that it included commentary on industry debt collection practices. After thorough review of the consultant's report, the Authority determined that it was proficient at collecting its debt when compared to industry standards. Based on the consultant's report and consideration of community perception, the Authority determined it is not cost beneficial and not within the business objectives of the Authority to turn over delinquent violators to a collection agency.	Original: 1/1/13  Revised: 3/31/13  Revised: 1/1/14  Revised: 12/31/15	Concur

**Contracts Audit  
November 2012 Recommendations  
Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status as of September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>A standard Project Rate/Sub-consultant Change Form should be established by the Authority. Consultants should utilize the form to submit rate and employee changes to the Authority for review and approval before changes to the rate schedule are incorporated in the billings. The standard change form should be used to create a master rate schedule to track updates to the project wage rates. The master rate schedule should be included as an attribute in the monthly checklist being recommended in Observation #6 and be kept in the project file to ensure that the most current information is accessible to the personnel performing the detailed review of the invoices prior to payment approval.</p> <p>The Authority should investigate options to include contract terms and conditions in their standard contract language (e.g. right to withhold payment without proper supporting documentation) to ensure invoices are properly supported.</p> <p>The Authority should also consider whether the itemized wage rate requirement is warranted. Setting wage rates based on job classifications instead of individual employees may increase the efficiency of the invoice review process.</p> <p>The Authority should consider performing a detailed review of the RS&amp;H consultant billings, to determine what amount, if any, is due to or from the consultants as a result of the discrepancies in the billings. This would require the Authority to obtain detailed support for all billings submitted by the consultant and sub consultants for the project.</p>	Concur	Glenn Pressimone, Director of Engineering	Complete	<p>The Authority will create a standard consultant change form and require consultants to submit wage modifications request through the form. The Authority must approve all wage modifications before changes are included in monthly billings. The Contract Support Specialist will update the rate schedule with the approved wage rate changes and create a master rate schedule.</p> <p>The Authority will evaluate the current invoice support requirement and determine if establishing wage rates based on job classification is appropriate.</p>	<p>Per discussion with Glenn Pressimone, Director of Engineering, the wage rate approval process has been implemented and consultant invoices are now reviewed for accuracy, acceptable wage rates, and contractual compliance by Jeannie Perez, Contract Support Specialist.</p> <p>Per discussion with Jeannie Perez, Contract Support Specialist, a project change form was created in the form of the Request for Addition or Promotion that must be submitted to the Authority for review and approval. The Authority has decided to continue to pay design/engineering contractors based on actual contractor wage rates rather than by job classification. Per discussion with Glenn Pressimone, Director of Engineering, the standard contract language will be amended to include a change to the wage rate schedule located in Exhibit "C". The updated wage rate schedule will establish maximum limits for contractor wage rates by job classification. The revised process is only applicable to new design contracts and has been implemented in four contracts as of 9/15/2015.</p> <p>Internal Audit reviewed the contract with TLP Engineering Consultants, Inc. for Design Consultant Services for the SR 408 Widening (Contract No. 001065; Project No. 408-127) and determined that maximum wage rate limits were established by job classification for the level 1 consultants and sub-consultants. In addition, the Request for Addition or Promotion was in use for the active contract as evidenced by requests from the consultant included in the contract files. The Request for Addition or Promotion was reviewed and approved by CFX personnel as evidenced by signatures.</p> <p>Additionally, per discussion with Jeannie Perez, Contract Support Specialist, Glenn Pressimone performed a detailed review of the RS&amp;H consultant billings to determine if there were any amounts due to or from RS&amp;H relating to this project. Audit obtained an invoice discrepancy analysis dated 2/18/2013 and noted a total overpayment to RS&amp;H of \$9,625.87. Audit determined through inspection of subsequent invoices for contract 747 with RS&amp;H that the overpayment was resolved between the parties as of invoice #17R.</p>	<p>Original: 1/31/13</p> <p>Revised: 3/31/14</p> <p>Revised: 6/30/15</p>	Concur

**Toll Revenue Audit**  
**March 2013 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
6. b) The Authority should also consider automating certain aspects of the Attendant's Shift Record log by integrating the unusual occurrence, violations, and insufficient fund transactions within the MLT system. This would reduce the subjectivity of the FTS auditor's interpretation of the manual ASR log.	Concur	David Wynne, Director of Toll Operations	In Progress (Past Due)	b) The Authority currently has this recommendation as a function in the planned Toll System Replacement project that is currently ongoing at this time. The Authority would expect to have the new system in place and operating by July 1, 2015	Per discussion with David Wynne, Director of Toll Operations, this recommendation will be implemented as a function in the planned Toll System Replacement (TSR) project. The Request for Proposal (RFP) has been awarded and the new system is currently in development. Currently, the TSR project is expected to go live in at least one toll plaza by January 2017.  Internal Audit obtained the System Requirements advertised as part of the RFP and determined specification 1.5.1.7.2.2 states the system should have drop down menu codes for unusual occurrences. Internal Audit determined the TSR project was awarded to TransCore, LP on 5/14/15 as evidenced by Board minutes. Internal Audit also obtained the current schedule of go-live dates for the new system from David Wynne and noted the first go-live date is scheduled for 1/9/17 in the Coral Hills plaza group.	Original: 7/1/15  Revised: 4/30/16  Revised: 1/31/17	Concur

**Maintenance and Safety Plan Compliance**  
**April 2014 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
The Authority should develop written "desktop" procedures that clearly document key aspects of the Authority's maintenance and inspection program, including: Internal procedures for managing and maintaining the Authority's roadways and bridges, Asset tracking, Role of third party maintenance & inspections agreements (scheduling of inspections, repairs, and replacements; outputs of preventative maintenance), Maintenance contract performance monitoring, Work order, maintenance request, and deficiency response deadlines, Incidence and Emergency Response process, and the GEC Annual Inspection process.	Concur	Ben Dreiling, Director of Construction and Maintenance	In Progress (Past Due)	The Authority will develop written procedures to document the pertinent aspects of the Authority's maintenance and inspections operations in regards to bridges, overhead structures, and roadways.	Per discussion with Joe Berenis, Deputy Executive Director, and Steve Geiss, Sr. Roadway Inspector, the department has developed the first draft of the written procedure document and will finalize the document on or before the revised due date.	Original: 12/31/14  Revised: 12/31/15	Concur
Maintenance contracts should accurately reflect actual FDOT requirements for FDOT-issued work orders. Due to the associated contractual risk and opportunity for non-compliance with FDOT regulations, the Authority should consider amending the contract language in the vendor contracts to include the FDOT District 5 work order completion requirements.	Concur	Ben Dreiling, Director of Construction and Maintenance	Complete	The Authority will coordinate maintenance contract updates to require completion of FDOT work orders in accordance with FDOT District 5 deadlines.	Per discussion with Joe Berenis, Deputy Executive Director, and Steve Geiss, Sr. Roadway Inspector, the Authority has renewed the Asset Maintenance contract with ICA and requested that the new language be incorporated. Internal Audit obtained the renewal memo included in the consent agenda for Board approval and determined the suggested revision to the contract language was included as an amendment to the renewal contract.  Per discussion with Steve Geiss, Sr. Roadway Inspector, the JCS contract is subject to renewal on 7/1/16. If the contract is renewed, the contract language will be revised for JCS in a similar manner.	7/1/15	Concur

**Intelligent Transportation Systems Security Review**  
**February 2015 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
1. Review the feasibility of deploying a stronger access control tool to the ITS network cabinets so only authorized personnel (ITS staff or ITS contractors) can access them. This tool should allow ITS to grant access to only those cabinets necessary (not all cabinets in the environment), and should be unique to the ITS environment.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	Though ITS is not aware of unauthorized access occurring, we recognize the risk of utilizing a generic key. ITS will develop a plan to implement a five year project to address the risk of unauthorized access to the cabinets due to the use of a generic key.  Update July 21, 2015: Cyberlock will be installed as part of project 599-525. Estimated completion date is December 31, 2016.	Per discussion with Corey Quinn, Chief of Technology/Operations, ITS has included procurement and installation of Cyberlocks on the ITS cabinets within project 599-525. Internal Audit obtained and reviewed the Request for Letters of Interest for the project and noted the description of the project included the upgrade of legacy ITS cabinet enclosures. Internal Audit obtained and reviewed the consent agenda and Board minutes and noted the Board approved the contract award to URS Corporation Southern on 6/11/15. Per discussion with Corey Quinn, the project is on track for completion by the due date.	12/31/16	Concur
2. Change all current credentials which are default or easily guessable. Implement a requirement to change all vendor supplied credentials before moving a system to deployment as part of the ITS standard system build. Ensure that all passwords are changed at least every 90 days.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will change the default credentials on the digital message board controllers where possible (the credentials are hard-coded in some models, and therefore cannot be changed). We will research the feasibility of changing these credentials every quarter, in addition to relying on our response outlined in Observation #1 (Devices that do not have remote password modification capabilities from the manufacturer must rely on the response outlined in Observation #1), and detective controls surrounding the cabinets.  Update July 21, 2015: Where possible, RADIUS authentication technology will be used to subsume authentication under the normal CFX password requirements. Where RADIUS cannot be used due to functionality limitations, passwords will be rotated twice a year beginning November 2015.	Per discussion with Corey Quinn, Chief of Technology/Operations, and Atkins personnel, RADIUS technology has been implemented where possible and all other default credentials will be changed by the due date. The change will be documented via sign-off by the performer and a reviewer to ensure the change was completed. The recommendation is in process and is currently on track for completion by the scheduled due date.	11/30/15	Concur
4. Create a document for the ITS process to add and remove users, and document the ITS Incident Response Plan. Ensure all policies are reviewed at least annually to ensure each policy is still relevant.	Concur	Corey Quinn, Chief of Technology/Operations	Complete	ITS is currently creating a document outlining formalized security procedures to be implemented in the environment. The processes outline above will be included in this document. Additionally, ITS will work with CFX to determine a clear delineation of responsibility between the environments to ensure all processes at ITS, including those listed above, are formally documented.  Update July 21, 2015: Development is complete, review to be completed by September 1, 2015.	Per discussion with Corey Quinn, Chief of Technology/Operations, and Atkins personnel, the procedures have been documented and placed into a binder in the ITS control room at the Authority. Internal Audit reviewed the binder and determined detailed procedures were included for changing passwords on ITS systems and the IT Department's procedures were included for reference on adding and removing users from ITS systems.	9/1/15	Concur
6. Update these applications to the most recent version available from their vendors. Analyze their business use, and remove them should they be deemed unnecessary. Develop and deploy a formal vulnerability management process that includes periodic vulnerability scans to allow for the identification and application of all updates to systems which do not have the most recent patch level.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will remove unnecessary applications, and then discuss the remaining outdated software with CFX IT to refine a process to keep these updated (currently, ITS systems do not have Internet access, and as such, updating these applications would require CFX's involvement and a manual process).  Update July 21, 2015: Software update or removal will be completed by February 28, 2016.	Per discussion with Corey Quinn, Chief of Technology/Operations, and Atkins personnel, ITS has completed the initial review and outdated software products are either being removed or updated (depending on use). ITS will update software as possible and provide documentation of final updates, including reasons why specific updates were not possible due to operational needs. The recommendation is currently on track for completion by the scheduled due date.	2/28/16	Concur

**Intelligent Transportation Systems Security Review**  
**February 2015 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
7. Deploy a log aggregation tool to the environment and feed all logs into this tool so that they may be centralized, correlated and protected. Review these logs periodically to identify actions within the environment which are unwanted or unauthorized.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress (Past Due)	ITS will research the feasibility of including this functionality into the current logging system "What'sup Gold".  Update July 21, 2015: Research complete. Implementation of Secure Information and Event Management solution pending upcoming organizational changes.	Per discussion with Corey Quinn, Chief of Technology/Operations, and Rene Rodrigue, Director of IT, the current log aggregation tool used by the IT department would require additional infrastructure to handle the ITS logs as well. IT and ITS will discuss options and determine next steps by the revised due date.	Original: 6/30/15 Revised: 12/31/15	Concur
8. Define hardening procedures and incorporate them into a checklist format to be included in the current build guidelines for all systems. Modify the configuration settings on the above noted systems to ensure they are hardened against attack. The National Institute of Standards and Technologies (NIST) publication on server security is an industry standard regarding system hardening and can be found here:  <a href="http://csrc.nist.gov/publications/nistpubs/800-123/SP800-123.pdf">csrc.nist.gov/publications/nistpubs/800-123/SP800-123.pdf</a>  Implement a validation process within the current change control procedures to identify unauthorized modifications to systems in the environment to ensure that they remain configured as required by management. This validation process should be performed upon initial system build and at periodic intervals, and should not be performed by the employee who configured the changes to preserve the separation of duties principle.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will research the feasibility of removing the functionality outlined above, and include system hardening in the "ITS security procedure" document.  Update July 21, 2015: Reconfiguration or removal to be completed by March 31, 2016 pending upcoming organizational changes.	Per discussion with Corey Quinn, Director of Technology/Operations, and Atkins personnel, the recommendation is in process and is currently on track for completion by the scheduled due date. Reconfiguration or removal will be documented via sign-off by a performer and a reviewer.	3/31/16	Concur
9. Disable the services FTP, Telnet, and rlogin and use their secure alternatives SFTP (Secure File Transfer Protocol) and SSH (Secure Shell) 2.0. If disabling these services is not viable, consider applying compensating controls such as segmentation, Intrusion Prevention Systems, or Network Access Control technologies.  Additionally, because Rlogin can be configured to allow users to login without providing a password, ITS and CFX should review the deployment of Rlogin on all systems in the environment to ensure that this service is not configured in this manner.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will research the feasibility of removing the functionality outlined above, and include disabling insecure services in the "ITS security procedure" document (assuming this functionality is not needed).  Update July 21, 2015: Research complete. Documented business justification for necessary clear text protocols will be added to the security manual, and the remaining items will be removed by April 30, 2016.	Per discussion with Corey Quinn, Director of Technology/Operations, and Atkins personnel, the recommendation is in process and is currently on track for completion by the scheduled due date. Justification or removal will be documented via sign-off by a performer and a reviewer.	4/30/16	Concur
10. Change the community strings of all devices within the network from the default values to avoid the possibility of unwanted information leakage or configuration changes. Additionally, disable legacy versions of SNMP (Versions 1 and 2), and utilize the current version of SNMP (Version 3).	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will develop a plan to modify the default SNMP strings in the environment.  Update July 21, 2015: Research complete. Documented business justification for necessary SNMP strings will be added to the security manual, and the remaining items will be removed by July 31, 2016.	Per discussion with Corey Quinn, Director of Technology/Operations, and Atkins personnel, the recommendation is in process and is currently on track for completion by the scheduled due date. Justification or removal will be documented via sign-off by a performer and a reviewer.	7/31/16	Concur

**Intelligent Transportation Systems Security Review**  
**February 2015 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
11. Leverage CFX dual-factor technology for all ITS contractors who need to connect to the ITS network remotely.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress (Past Due)	ITS will discuss adding contractors and those who need to connect to the ITS environment through the CFX technology with the CFX IT group.  Update July 21, 2015: ITS will deploy trial with Atkins personnel to test the impact to personnel responsible for provisioning accounts by August 31, 2015.	Per discussion with Corey Quinn, Director of Technology/Operations, and Rene Rodrigue, Director of IT, the RSA keys necessary to implement the recommendation have been purchased and can be deployed to contractors. However, documentation needs to be put in place to require contractors to return the keys to the Authority, compensate the Authority for any lost or stolen keys, and report personnel changes and misplaced keys within specified timeframes to prevent unauthorized access.  IT and ITS will work together to establish the required agreements and documentation by the revised due date and prior to issuing the RSA keys to contractors.	Original: 8/31/15  Revised: 12/31/15	Concur
12. Test configurations changes for upgrading to TLS 1.2, deploying strong cipher suites, disabling SSL renegotiation and disabling compression. Should these configuration changes be successful without causing business disruption, deploy these changes to the environment. Generate new certificates for those that are self-signed, expired, have the wrong hostname, or have weak hashing algorithms.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	ITS will research the feasibility of removing the functionality outlined above (assuming this functionality is not needed), and move to TLS 1.2 (if supported by ITS systems).  Update July 21, 2015: SSL solution dependent on pending organizational changes.	Per discussion with Corey Quinn, Director of Technology/Operations, and Atkins personnel, the recommendation is in process and is currently on track for completion by the scheduled due date. Atkins personnel is working to complete the research by the established due date, but may require more time due to current workloads. Upon completion, justification or removal will be documented via sign off by a performer and a reviewer.	10/31/15	Concur
13. The Trace / Track method should be disabled or disallowed on identified web servers. Additionally, the PUT and/or DELETE method should be disabled or disallowed on identified web servers. ITS and CFX should also consider applying the principle of least privileges to these servers and remove all unnecessary HTTP Methods, unless there is a business critical need.	Concur	Corey Quinn, Chief of Technology/Operations	In Progress	The system contractor (who administers this system) will be asked to research the feasibility of disabling this functionality when it is not being used, or find other functionality with less risk.	Per discussion with Corey Quinn, Director of Technology/Operations, and Atkins personnel, the recommendation is in process and is currently on track for completion by the scheduled due date.	12/31/15	Concur

**Back Office Customer Call Center Review**  
**May 2015 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>The Authority should consider making changes to the call center agent scheduling to leverage part-time staff and improve agent utilization to increase agent availability and lower average speed of answer to the call center's target of 60 seconds. There are several inexpensive staffing tools that can be utilized to effectively manage the call center schedule, such as ccModeler.</p> <p>The Authority and third party vendor should also consider performing additional analysis into the factors that drive the ACW time to determine if the ACW time can be reduced in an effort to improve agent availability and improve the ASA. The analysis should include an evaluation of the actual time utilized to capture call servicing notations and other information after the call has ended, and evaluate the extent to which these activities are utilized to service customers or improve the efficiency of future calls.</p>	Concur	David Wynne, Director of Toll Operations, and Joann Chizlett, Director of IT	Complete	The Authority will utilize the recommended ccModeler program to analyze the leverage call center resources more effectively and increase agent availability. The Authority will also adjust the After-Call-Work (ACW) time to 15 seconds.	<p>Per discussion with David Wynne, Director of Toll Operations, and Joann Chizlett, Director of IT, the ccModeler program was purchased and installed in May 2015 and is being used in conjunction with the Erlanger modeler for analyzing the staffing need. Internal Audit obtained an email from EGIS personnel stating the program is being used by the E-PASS and Violation Enforcement Operations contractor.</p> <p>Per discussion with David Wynne, Director of Toll Operations, and Paul Crawford, Systems Administrator, and further inspection of email evidence, the ACW time was adjusted from 20 seconds to 15 seconds.</p>	6/30/15	Concur
There are opportunities to improve the prompts and messaging delivered to customers contacting the Authority by improving prompt and call treatment consistency and attempting to direct more callers to online servicing. The Authority should consider the points above and conduct a thorough evaluation of vector programming and IVR prompting during the implementation of the centralized back office contact center IVR platform to ensure consistent treatment and the use of EWT to inform callers of high wait times and reinforce the use of online or other servicing options.	Concur	Rene Rodrigue, Director of IT	Not Done	The Authority is in the process of procuring and implementing a new IVR system for E-PASS which will include back-up hardware, and the improvement recommendations will be taken to into account at that time. In addition, the Authority will provide the recommendations to the centralized back office contact center vendor for consideration during the development of any IVR technology, if the Authority were to agree to move forward with the centralized back office contact center.	Per discussion with Rene Rodrigue, Director of IT, the Authority is still in the process of procuring and implementing the new IVR system. The improvement recommendations will be evaluated throughout the process and the recommendation is on track for completion by the scheduled due date.	6/30/16	Concur
The Authority should use detailed reporting to more accurately measure and assess performance factors that drive key statistics. Internal Audit has partnered with the Authority to develop many of these reports as a part of this review. The Authority should use the reports to develop process improvements to improve the call center's operations and achieve the performance targets. Specific reports that should be leveraged include agent attendance and agent aux reports.	Concur	David Wynne, Director of Toll Operations	Complete	The Authority will track daily, weekly and monthly service level data to assess and improve the performance targets. Service Level is currently set at 80% and will be modified accordingly.	Per discussion with David Wynne, Director of Toll Operations, the service level data was added to the daily and monthly call center reports to monitor performance. Internal Audit obtained an example of each report and determined service level data was included by 15-minute increments and in total for the day on the daily report and was shown by call type and in total on the monthly report.	6/1/15	Concur
To improve the quality assurance process, the Authority should identify a standardized call flow for the types of calls handled by the call center and identify the specific behaviors and skills that should be measured within each segment of the call. This process would enhance the quality assurance process to allow for specific guidance to CSR's and align quality criteria to measurable business goals and objectives (e.g. reduction of call handle time).	Concur	David Wynne, Director of Toll Operations	In Progress (Past Due)	The Authority will work with the third party call center vendor to revise the current quality assurance process to align with the call quality attributes to measure business objectives.	Per discussion with David Wynne, Director of Toll Operations, with the recent turnover in the call center vendor, the quality assurance process is currently under review. The new vendor plans to complete by 11/30/15.	Original: 7/1/15  Revised: 11/30/15	Concur

**Back Office Customer Call Center Review**  
**May 2015 Recommendations**  
**Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>The Authority should consider launching an E-PASS product and services website, independent of the corporate website, that would focus on the customer experience and E-PASS activity. An E-PASS focused website would allow customers to navigate the site with ease and would help to deflect customer service activities, such as making unpaid toll notice payment and account replenishments, to the website.</p> <p>Also, call center agent training should also be considered to reinforce the importance of reminding customers to replenish their accounts and/or purchase a transponder in cases where an in-state customer is contacting the authority about a toll violation or citation. These improvements can deflect calls and reduce volume of calls received by the call center.</p> <p>The Authority should also consider adding prompts to the treatment provided on the main number to route callers to the call center in order to limit the number of call center calls received by the receptionist.</p>	Concur	<p>1. David Wynne, Director of Toll Operations, and Joann Chizlett, Director of IT</p> <p>2. David Wynne, Director of Toll Operations</p> <p>3. Joann Chizlett, Director of IT</p>	In Progress (Past Due)	<p>1. The Director of Toll Operation and IT will schedule a meeting with the CFX Communication Department to discuss the recommendations to the website and evaluate which recommendation can be implemented.</p> <p>2. The call center scripts will be updated to include a reminder to customers to replenish and/or purchase a transponder at the end of each call.</p> <p>3. The Authority will consider adding prompts to the treatment provided on the main number to route callers to the call center in order to limit the number of call center calls received by the receptionist.</p>	<p>1. Complete - Per discussion with David Wynne, Director of Toll Operations, and Joann Chizlett, Director of IT, additional hyperlinks were added to the Authority's website to improve ease of access to the E-PASS website. Internal Audit reviewed the updated website and noted links and pictures were added to direct users to the E-PASS website for UTN payment.</p> <p>2. In Progress - Per discussion with David Wynne, Director of Toll Operations, with the recent turnover in the call center contractor, the call center scripts are still in development. The new contractor is helping Toll Operations to develop scripts and plans to complete the action plan by 11/30/15.</p> <p>3. Complete - Per discussion with David Wynne, Director of Toll Operations, and Joann Chizlett, Director of IT, the prompts have been added to the Authority's main number to route callers to the call center. Internal Audit performed a test call and noted three options were provided to the caller (UTN/UTC, E-PASS account, other calls). The prompts added will route calls regarding UTN/UTC and E-PASS accounts to the call center rather than directly to the receptionist.</p>	<p>1. 8/1/15</p> <p>2. Original: 6/1/15</p> <p>Revised: 11/30/15</p> <p>3. 8/1/15</p>	Concur
<p>The Authority should conduct further analysis to determine the percentage of inbound calling line ID's that can be linked to one or more existing accounts in the Authority's servicing applications. If this percentage is greater than 40-50%, this would indicate a substantial opportunity to automate inbound calls and thereby reduce overall handle times.</p> <p>In addition, the Authority should consider developing and conducting agent training to enable agents to take control of inbound calls and identify the information needed to access the caller's notifications, citations, and/or the caller's account as efficiently as possible.</p>	Concur	<p>1. David Wynne, Director of Toll Operations, and Rene Rodrigue, Director of IT</p> <p>2. David Wynne, Director of Toll Operations</p>	In Progress (Past Due)	<p>1. Further analysis will be conducted to determine the percentage of inbound calls associated with active customer accounts. Based on results of the analysis, The Authority will determine if it is feasible to incorporate call automation based on strategic direction as it relates to the deployment and CFX involvement in centralized back office contact center.</p> <p>2. The third party call center vendor will provide refresher training on "Call Control" and incorporate "Call Control" techniques into new agent training.</p>	<p>1. Per discussion with David Wynne, Director of Toll Operations, and Rene Rodrigue, Director of IT, the analysis was completed by IT on one day of data as the current phone system retains only 12 hours of call data. However, the original recommendation was to perform the analysis on a larger subset of data. The due date has been revised to provide more time to IT to perform a larger analysis on at least one week of data. The Director of Toll Operations will continue to follow-up with IT so that the analysis is performed prior to the rescheduled due date.</p> <p>2. Per discussion with David Wynne, Director of Toll Operations, with the recent turnover in the call center contractor, the call center training has not been completed. The new contractor plans to complete by 11/30/15.</p>	<p>1. Original: 7/1/15</p> <p>Revised: 11/30/15</p> <p>2. Original: 8/1/15</p> <p>Revised: 11/30/15</p>	Concur

**COSO Framework Governance Review  
June 2015 Recommendations  
Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>To incorporate leading practice, the Authority should perform an annual training needs assessment during the performance evaluation process to identify development opportunities throughout the organization.</p> <p>The Authority should also develop an HR Training Request Form to document the business reason for each training, cost, attendees, and Human Resources approval. The addition of the form will formalize the oversight process for training requests and help ensure training expenditures align with business needs, goals, and budgetary restrictions.</p>	Concur	Michelle Maikisch, Chief of Staff	In Progress	<p>The Authority added discussions regarding training needs to the annual performance evaluation process. Performance evaluation forms were updated to request input on training needs from the employee and management.</p> <p>The Authority will develop an HR Training Request Form as recommended and implement a review process to ensure training expenditures are approved and meet business objectives.</p>	<p>Per discussion with Michelle Maikisch, Chief of Staff, the necessary changes were made to the annual performance evaluation forms and the Human Resources department has a current objective to research and coordinate additional training for employees based on the feedback. Internal Audit obtained and reviewed the Performance Evaluation Form and related process documentation and determined a question was added to the form regarding areas where additional training may be needed. This component of the recommendation has been marked complete.</p> <p>Per discussion with Michelle Maikisch, Chief of Staff, the HR Training Request Form is in development and on track for completion by the due date.</p>	12/31/15	Concur
<p>A leading practice is to incorporate employee goal-setting into the annual performance evaluation process. The employee's progress against goals can then be tracked and evaluated annually to create accountability in the performance evaluation process.</p> <p>To accomplish this, the Authority should implement an employee self-review and questionnaire in the evaluation form to facilitate employee involvement in the evaluation process. The self-review and questionnaire should be focused on obtaining feedback from employees regarding their perception of performance, areas for improvement, career development goals, and training needs.</p>	Concur	Michelle Maikisch, Chief of Staff	Complete	<p>The Authority has incorporated employee goal-setting into the annual performance evaluation process. The employee's progress against goals will be tracked and evaluated annually. The Authority implemented an employee self-review and questionnaire in the evaluation form to improve employee involvement in the evaluation process.</p>	<p>Per discussion with Michelle Maikisch, Chief of Staff, the annual performance evaluation forms and process documentation were updated to facilitate greater employee involvement in the process. We obtained and reviewed the Performance Evaluation Form and noted sections were added for the manager's goals for the employee and employee's goals for the current year. A section has also been added to document progress of employee goals from the prior year. Internal Audit also obtained and reviewed the Performance Review Schedule and determined the first step in the process requires the employees to complete the employee section of the review form.</p>	12/31/15	Concur
<p>The Authority should identify and update the desktop procedures for key processes within the IT and HR departments to include the appropriate level of detail. The Desktop Procedures should allow anyone generally competent for the position to perform the job duties.</p>	Concur	Michelle Maikisch, Chief of Staff Joann Chizlett, Director of IT	Not Done	<p>The Authority will identify and update the desktop procedures for key processes within the IT and HR departments to include the appropriate level of detail.</p>	<p>Per discussion with Joann Chizlett, Director of IT, and Michelle Maikisch, Chief of Staff, updates to procedures are in process and on track for completion by the scheduled due date.</p>	2/28/16	Concur
<p>As a leading practice to help Board members and committee members ensure they fulfill their responsibilities on an annual basis, the Authority should establish checklists that summarize key requirements and responsibilities of the Board, Finance Committee, Operations Committee, and Right of Way Committee. The Authority's Recording Secretary for the Board and Committees should use the checklist to monitor compliance and notify the Board and the Committees of upcoming compliance activities.</p>	Concur	Darleen Mazzillo, Executive Assistant	Complete	<p>The Authority established checklists that summarize key requirements and responsibilities of the Board, Finance Committee, Operations Committee, and Right of Way Committee. The Authority's Recording Secretary for the Board and Committees will use the checklist to monitor compliance and notify the Board and the Committees of upcoming compliance activities.</p>	<p>Per discussion with Darleen Mazzillo, Executive Assistant, the Board and committee checklists have been established to summarize key requirements and responsibilities of the Board and each of the committees. The checklists were reviewed and approved by General Counsel and will be utilized going forward to monitor compliance and keep Board and Committee members informed of upcoming requirements and responsibilities.</p> <p>Internal Audit obtained the Board and Committee checklists and determined the checklists included date/frequency and description of each responsibility, relevant statutes or policies, and the forms to be completed as necessary.</p>	9/30/15	Concur
<p>To enhance communication and awareness, the Authority should consider posting the Make A Difference hotline contact information on the organization's internal intranet to reflect leading practice and to allow for convenient, easy access to the information.</p>	Concur	Michelle Maikisch, Chief of Staff	Complete	<p>The Authority posted the Make A Difference hotline contact information on the internal intranet to ensure it is easily accessible for employees.</p>	<p>Per discussion with Michelle Maikisch, Chief of Staff, the hotline contact information has been posted. Internal Audit obtained a screenshot of the intranet showing the hotline phone number is available on the intranet for employees.</p>	8/30/15	Concur

**Ethics Policy Compliance Review  
June 2015 Recommendations  
Status of Recommendations**

Internal Audit Recommendation	Management Response	Responsible Party	Management Status at September 30, 2015	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>1. To improve the disclosure process and set clear expectations, the Authority should define and document instructions for completing the conflict of interest disclosure form, including the expectation that one form should be completed for the firm/company, guidance on answering questions geared toward an individual, and the objective of the Florida Statute requirement.</p> <p>2. The Authority should consider automating the distribution and monitoring processes for the disclosure form through development of a Conflict of Interest Reporting portal on the company's website. The website can host the disclosure form, instructions, deadline, and supplemental information (corridor maps, ownership listings, etc.); allow users to upload the completed disclosure form; and facilitate tracking and retention of responses received. The Authority should consider centralizing the disclosure process by selecting one department to manage distribution and tracking of the disclosure forms. Based on the current structure of the Authority and the process in place, the Procurement Department would be well-equipped to distribute the notification to consultants to complete the disclosure form and track and retain responses.</p> <p>3. The Authority should define and document consequences for consultants that do not return the completed conflict of interest disclosure form, including the penalties that may be imposed by the Authority. The Authority should consider withholding vendor payments if the consultant is not responsive to the Authority's request to complete the form, which is similar to the enforcement process in other areas of the organization.</p>	Concur	<p>1. Joe Passiatore, General Counsel</p> <p>2. Joann Chizlett, Director of IT, and Claude Miller, Director of Procurement</p> <p>3. Joe Passiatore, General Counsel</p>	Not Done	<p>1. The Authority will define and document instructions for completing the conflict of interest disclosure form as recommended.</p> <p>2. The Authority will develop a Conflict of Interest Reporting portal to automate the distribution and monitoring process for conflict of interest disclosure forms. The Authority will centralize the process to manage distribution and tracking of the disclosure forms to the Procurement Department.</p> <p>3. The Authority will define and document consequences for consultants that are not responsive to the Authority's request to complete the disclosure form.</p>	Per discussion with Joe Passiatore, General Counsel, Joann Chizlett, Director of IT, and Claude Miller, Director of Procurement, recommendations are in process and are currently on track for completion by the scheduled due date.	5/1/16	Concur
<p>The Authority's management and Board should review the previous discussions regarding the definition of "registered lobbyists" and determine if the current definition should be revised to better address the objectives of the Florida Statute.</p>	Concur	Joe Passiatore, General Counsel	In Progress	<p>The Authority will review previous Board discussions and discuss further, as needed, to determine if the registered lobbyist definition should be revised.</p>	<p>Per discussion with Joe Passiatore, General Counsel, the recommendation was discussed further with the Board during the 9/10/2015 Board Meeting and further research is currently being conducted based on the Board's recommendation.</p> <p>Internal Audit obtained and reviewed the draft minutes from the 9/10/2015 Board meeting and noted the Board proposed setting up lobbyist registration at CFX rather than relying on Orange County and the City of Orlando registrations, as the groups that lobby CFX may differ. General Counsel was asked to research the proposal further and return to the Board with a recommendation.</p>	5/1/16	Concur
<p>Board Members should sign an annual ethics certification to acknowledge their understanding and adherence to the Code of Ethics. This will exhibit the Authority's focus on the tone at the top.</p> <p>Additionally, the Authority should consider notifying vendors when the Code of Ethics has been modified to ensure vendors are aware of any new compliance requirements. Vendors should reaffirm their understanding and compliance with the newly adopted Code of Ethics by signing a new Acknowledgement of Standard of Conduct and Code of Ethics.</p>	Concur	<p>Darleen Mazillo, Executive Assistant, and Claude Miller, Director of Procurement</p>	In Progress	<p>The Authority will require Board members to certify their understanding and compliance with the Code of Ethics annually. Going forward, the Authority will notify vendors when the Code of Ethics is modified and require that each vendor sign a new Acknowledgement of Standard of Conduct and Code of Ethics.</p>	<p>Per discussion with Darleen Mazillo, Executive Assistant, the annual Board certification of understanding and compliance with the Code of Ethics has been added to the Board Checklists developed based on the 2015 COSO Governance Review recommendations. The checklists will help facilitate the annual certification from the Board members during 2016. As the process has been implemented, the action plan was marked as complete by Internal Audit.</p> <p>Per discussion with Claude Miller, Director of Procurement, the Procurement Department has accepted the responsibility for implementing the recommendation and put a process in place to send notification to vendors (contractors, consultants, and service providers) in the event that changes are made to the Code of Ethics. Based on the current research regarding lobbyist registration, changes may be made to the Code of Ethics over the next six months. Internal Audit will perform testing to validate this action plan after the update has been made.</p>	5/1/16	Concur
<p>The Authority should consider developing written "desktop" procedures that clearly define and document key aspects of the Authority's ethics activities, including:</p> <ul style="list-style-type: none"> <li>- Conflict of interest disclosure process</li> <li>- Training and ongoing education</li> <li>- Compliance review process</li> <li>- Penalties for violations</li> </ul>	Concur	Joe Passiatore, General Counsel	Not Done	<p>The Authority will develop written procedures to document the Authority's ethics activities and compliance monitoring processes.</p>	<p>Per discussion with Joe Passiatore, General Counsel, and Linda Lanosa, Deputy General Counsel, the recommendation is in process and on track for completion by the schedule due date.</p>	5/1/16	Concur

**TAB D**

**CENTRAL FLORIDA EXPRESSWAY AUTHORITY**

**Central Florida Expressway Authority**  
**AUDIT COMMITTEE CHARTER**

**Permanent Rule 9-1**

**Department: Executive**

**Supersedes: Audit Committee Charters from:**

**10/27/10, 1/23/13 and 9/11/14**

**Date of Board Approval: 10/8/2015**

**A RESOLUTION OF THE  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AMENDING ITS  
AUDIT COMMITTEE CHARTER  
TO ADD CITIZEN REPRESENTATIVE**

WHEREAS, the Central Florida Expressway Authority (CFX) is Central Florida's regional expressway authority duly authorized by state law to maintain and operate an expressway system in Lake, Orange, Osceola and Seminole counties; and

WHEREAS, CFX previously adopted a policy creating the Audit Committee and its Charter; and

WHEREAS, the governing Board wishes to add a citizen representative to the Committee.

NOW THEREFORE, BE IT RESOLVED BY THE CENTRAL FLORIDA EXPRESSWAY AUTHORITY, the following amendments are hereby adopted by the governing Board:

Section 1. The section entitled: "Organization" is hereby amended as follows:

The Audit Committee shall be composed of the following voting members:

1. Orange County staff member or citizen representative appointed by the Orange County Commission or in accordance with Orange County's policies providing for appointments to other governmental agencies;
2. City of Orlando staff member or citizen representative appointed by the City of Orlando Commission or in accordance with the City of Orlando's policies providing for appointments to other governmental agencies;
3. Lake County staff member or citizen representative appointed by Lake County Commission or in accordance with Lake County's policies providing for appointments to other governmental agencies;
4. Osceola County staff member or citizen representative appointed by the Osceola County Commission or in accordance with Osceola County's policies providing for appointments to other governmental agencies;
5. Seminole County staff member or citizen representative appointed by the Seminole County Commission or in accordance with Seminole County's policies providing for appointments to other governmental agencies.
6. A citizen representative appointed by the CFX governing Board after receiving nominations submitted by the gubernatorial Board appointees. The term for such appointment shall be for two years commencing January 1, 2016 which term may be renewed. In the event of continued absenteeism, the Chair may recommend to the Board alternate appointments.

Committee member appointments may not be delegated. The Committee members will serve at the pleasure of their respective jurisdictions. County and City appointments may include contract personnel currently providing services to the appointing entity. Notwithstanding the two year term, the citizen representative shall serve at the pleasure of the CFX Board. Committee members should have financial expertise in general accounting principles and experience reviewing financial statements and audit reports.

The Audit Committee will be chaired on an annual, rotating basis beginning September 11, 2014, in the following order:

Orange County Representative  
City of Orlando Representative  
Seminole County Representative  
Osceola County Representative  
Citizen Representative  
Lake County Representative

The Audit Committee Chair shall serve as the Board Liaison and attend CFX Board meetings.

Section 2. The revised Charter is adopted in its entirety as Exhibit "A".

Section 3. This Resolution shall become effective upon adoption.


ADOPTED this 8<sup>th</sup> day of October, 2015.

ATTEST:

  
Darleen Mazzillo  
Executive Assistant

  
Welton G. Cadwell  
Chairman

Approved as to form and legality:

  
Joseph L. Passiatore  
General Counsel

21 OCT '15 AM 11:00

**EXHIBIT "A"**  
**CENTRAL FLORIDA EXPRESSWAY AUTHORITY BOARD**  
**AUDIT COMMITTEE CHARTER**

**PURPOSE**

The Audit Committee's primary function is to assist the Authority Board in fulfilling its oversight responsibilities by reviewing the financial information, systems of internal control which Management has established, the audit process, the process for monitoring compliance with laws and regulations and the Code of Ethics. In doing so, it is the responsibility of the Audit Committee to provide an open avenue of communication between the Authority Board, Management, the Internal Auditor, and external auditors. The Audit Committee is provided specific authority to make recommendations to the Chief Financial Officer, the Executive Director and the Authority Board.

**ORGANIZATION**

The Audit Committee shall be composed of the following voting members:

1. Orange County staff member or citizen representative appointed by the Orange County Commission or in accordance with Orange County's policies providing for appointments to other governmental agencies;
2. City of Orlando staff member or citizen representative appointed by the City of Orlando Commission or in accordance with the City of Orlando's policies providing for appointments to other governmental agencies;
3. Lake County staff member or citizen representative appointed by Lake County Commission or in accordance with Lake County's policies providing for appointments to other governmental agencies;
4. Osceola County staff member or citizen representative appointed by the Osceola County Commission or in accordance with Osceola County's policies providing for appointments to other governmental agencies;
5. Seminole County staff member or citizen representative appointed by the Seminole County Commission or in accordance with Seminole County's policies providing for appointments to other governmental agencies.
6. A citizen representative appointed by the CFX governing Board after receiving nominations submitted by the gubernatorial Board appointees. The term for such appointment shall be for two years commencing January 1, 2016 which term may be renewed. In the event of continued absenteeism, the Chair may recommend to the Board alternate appointments.

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The Audit Committee will be chaired on an annual, rotating basis beginning September 11, 2014, in the following order:

Orange County Representative  
City of Orlando Representative  
Seminole County Representative  
Osceola County Representative  
Citizen Representative  
Lake County Representative

The Audit Committee Chair shall serve as the Board Liaison and attend CFX Board meetings.

The Internal Audit Director and the external auditors shall have direct and independent access to the Audit Committee and individually to members of the Audit Committee. The Committee shall have unrestricted access to employees and relevant information. The Committee may retain independent counsel, accountants or others to assist in the conduct of its responsibilities, subject to the Authority's procurement policy.

## **MEETINGS**

The Audit Committee shall meet at least quarterly. Meetings may be called by the Authority Board Chairman, the Audit Committee Chair, or any two Committee members. Public notice shall be provided in accordance with State law.

A quorum at any meeting shall require the physical presence of at least four Committee members. A quorum shall be required for the conducting of all official business. The vote of the majority of the members present at a meeting where a quorum exists (with at least four members casting an affirmative vote) shall be necessary for any action taken by the Committee.

The agenda will be prepared by the Internal Audit Director and approved by the Chair and provided in advance to members, along with appropriate briefing materials. In the absence of any objection, the Chair or any Committee member may add or subtract agenda items at a meeting. In the event of objection, a majority vote shall decide.

The Committee meeting minutes and any Committee recommendations shall be submitted to the Authority Board for consideration.

## **RESPONSIBILITIES**

### **Financial Reporting Oversight**

1. Review with Management and the external auditors:
  - The annual financial statements and related footnotes;
  - The external auditors' audit of the financial statements and their report;
  - Management's representations and responsibilities for the financial statements;
  - Any significant changes required in the audit plan;
  - Information from the external auditors regarding their independence;

- Any difficulties or disputes with Management encountered during the audit;
  - The organization's accounting principles;
  - All matters required to be communicated to the Committee under generally accepted auditing standards.
2. Review with Management, the Authority's financial performance on a regular basis.

#### Internal Control and Risk Assessment

3. Review with Management the effectiveness of the internal control system, including information technology security and control.
4. Review with Management the effectiveness of the process for assessing significant risks or exposures and the steps Management has taken to monitor and control such risks.
5. Review any significant findings and recommendations of the Internal Auditor and external auditors together with Management's responses, including the timetable for implementation of recommendations to correct any weaknesses.

#### Compliance

6. Review with Management the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.

#### Code of Ethics

7. Review with Management and monitor adequacy, administration, and compliance with the Authority's Code of Ethics.
8. Review the procedures for the anonymous and confidential submission of complaints and concerns regarding matters such as accounting, internal controls, auditing, waste, abuse, fraud, conflicts of interest, or other Code of Ethics violations.

#### Internal Audit

9. Recommend to the Board the appointment or removal of the Internal Audit Director.
10. Review and approve the annual internal audit plan and all major changes to the plan.
11. Review the internal audit budget and submit to the Finance Committee.
12. Review and approve the Internal Audit Department Charter.
13. Review internal audit reports and recommend transmittal and acceptance of the audit for filing with the governing Board which shall be accomplished by separate item on the Consent Agenda at a regularly scheduled meeting.
14. Review annually the performance of the Internal Audit Director.
15. Review annually the effectiveness of the internal audit function.

#### External Audit

16. Appoint an Audit Committee Member to serve on the Selection Committee for all external audit services.
17. Recommend to the Authority Board the external auditors to be appointed and the related compensation.
18. Review and approve the discharge of the external auditors.
19. Review the scope and approach of the annual audit with the external auditors.
20. Approve all non-audit services provided by the external auditors.

Other Authority and Responsibilities

21. Conduct other activities as requested by the Authority Board.
22. Conduct or authorize investigations into any matter within the Committee's scope of responsibilities.
23. Address any disagreements between Management and the Internal Auditor or external auditors.
24. Annually evaluate the Committee's and individual member's performance.
25. Review the Committee's formal Charter annually and update as needed.
26. Confirm annually that all responsibilities outlined in this Charter have been carried out.