

Executive Summary  
Recommendations Summary  
2010 Ethics Audit  
2010 Contracts Audit  
2012 Right of Way Audit  
2012 Toll Violations Audit  
2013 Contracts Audit  
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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<br>March 31, 2015 | New<br>Recommendations | Completed Since<br>March 31, 2015 | In Progress / Not Done<br>as of<br>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<br>(ITS) Systems Security Review | 0                            | 11                     | 1                                 | 10   | 2        |
| 2015 Back Office Customer Call Center<br>Review                           | 0                            | 6                      | 2                                 | 4  | 3        |
| 2015 COSO Framework Governance<br>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,<br>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:<br/>To build, operate and maintain a mobility network through accountability, fiscally sound practices and a community focus.</p> <p>Vision:<br/>To provide the region with a world-class, integrated mobility network that drives economic prosperity and quality of life.</p> | <p>Original:<br/>8/31/10</p> <p>Revised:<br/>7/31/12</p> <p>Revised:<br/>12/31/13</p> <p>Revised:<br/>12/31/14</p> <p>Revised:<br/>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,<br>Director of IT<br>David Wynne,<br>Director of Toll<br>Operations | b) In Progress<br>(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:<br>12/31/13<br><br>Revised:<br>12/31/15<br><br>Revised:<br>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,<br>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 Winderweedle, 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 Winderweedle, 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:<br/>6/30/12</p> <p>Revised:<br/>1/1/13</p> <p>Revised:<br/>6/30/13</p> <p>Revised:<br/>1/1/14</p> <p>Revised:<br/>1/1/15</p> <p>Revised:<br/>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                                | <p>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.</p> <p>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.</p> | 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. | <p>Original: 1/1/13</p> <p>Revised: 3/31/13</p> <p>Revised: 1/1/14</p> <p>Revised: 12/31/15</p> | Concur                               |

Contracts Audit  
November 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>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,<br>Director of<br>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:<br/>1/31/13</p> <p>Revised:<br/>3/31/14</p> <p>Revised:<br/>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<br>(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.<br><br>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:<br>7/1/15<br><br>Revised:<br>4/30/16<br><br>Revised:<br>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,<br>Director of<br>Construction and<br>Maintenance | In Progress<br>(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:<br>12/31/14<br><br>Revised:<br>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,<br>Director of<br>Construction and<br>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.<br><br>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                               |

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**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,<br>Director of Toll Operations, and<br>Joann Chizlett,<br>Director of IT | Complete                                | <p>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>  | <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                               |
| <p>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.</p>   | Concur              | Rene Rodrigue,<br>Director of IT  | Not Done                                | <p>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 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.</p> | <p>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.</p>  | 6/30/16  | Concur                               |
| <p>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.</p>   | Concur              | David Wynne,<br>Director of Toll Operations   | Complete                                | <p>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.</p>   | <p>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.</p>  | 6/1/15   | Concur                               |
| <p>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).</p>  | Concur              | David Wynne,<br>Director of Toll Operations   | In Progress<br>(Past Due)               | <p>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.</p>  | <p>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.</p>  | <p>Original:<br/>7/1/15</p> <p>Revised:<br/>11/30/15</p> | 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<br>(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<br>(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                                | 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.  | 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.   | 12/31/15 | Concur                               |
| 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.  | Concur              | Michelle Maikisch, Chief of Staff<br>Joann Chizlett, Director of IT | Not Done                                | 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.  | 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.   | 2/28/16  | Concur                               |
| 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.  | Concur              | Darleen Mazzillo, Executive Assistant                               | Complete                                | 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>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                               |
| 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.   | Concur              | Michelle Maikisch, Chief of Staff                                   | Complete                                | The Authority posted the Make A Difference hotline contact information on the internal intranet to ensure it is easily accessible for employees.  | 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.  | 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                               |
| 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.  | Concur              | Joe Passiatore, General Counsel  | In Progress                             | The Authority will review previous Board discussions and discuss further, as needed, to determine if the registered lobbyist definition should be revised.   | <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              | Darleen Mazillo, Executive Assistant, and Claude Miller, Director of Procurement   | In Progress                             | 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>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                               |
| The Authority should consider developing written "desktop" procedures that clearly define and document key aspects of the Authority's ethics activities, including:  | Concur              | Joe Passiatore, General Counsel  | Not Done                                | The Authority will develop written procedures to document the Authority's ethics activities and compliance monitoring processes.   | 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.   | 5/1/16   | Concur                               |