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Central Florida Expressway Authority

Prior Audit Recommendations Follow-Up September 15, 2014

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Executive Summary

As part of the Fiscal Year 2015 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 Contracts Audit
- 2014 Maintenance and Safety Plan Audit

Internal Audit last reviewed the status of open audit recommendations in January 2014. Results were reported to the Audit Committee at that time.

This review was completed on September 15, 2014, 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 "Completed" or "In Process." 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 January 24, 2014, no further work was performed and the recommendation was not included for review in this report.

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 Protiviti did not come to an agreement on the status of a recommendation.

Recommendations Summary

Audit	Open as of January 24, 2014	New Recommendations	Completed Since January 24, 2014	In Progress / Not Done as of September 15, 2014*	Past Due
2010 Ethics Audit	1	0	0	1	1
2010 Contracts Audit	1	0	0	1	1
2012 Right of Way Audit	1	0	0	1	1
2012 Toll Violations Audit	1	0	0	1	1
2013 Contracts Audit	1	0	0	1	1
2013 Toll Revenue Audit	1	0	0	1	0
2014 Contracts Audit	1	0	1	0	0
2014 Maintenance & Safety Plan	0	5	3	2	0
Total	7	5	4	8	5

*8 recommendations are classified as "In Progress." 5 of these recommendations are considered "Past Due."

Ethics Audit
June 2010 Recommendations
Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>5. Mission, Vision, and Core Values The existing vision and mission statements of the Authority do not reference ethics, core values or integrity to help make ethical values and standards integral to all company operations and planning. Ethical standards should be integral to the organization and not simply an "add on" to be considered after important decisions have been made.</p>	Concur	In Progress (Past Due)	<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, Deputy Executive Director, the ethics recommendation is expected to be addressed in the master plan update, but the update has been postponed. The Florida Legislature created the Central Florida Expressway Authority, which took over the Orlando Orange County Expressway Authority and expanded the Authority into two additional counties. The consolidation also expanded the Board of Directors to an 11 member board. Three board members have not been appointed and are not expected to be appointed until after the governor elections in November, 2014; therefore, the development of the master plan has been postponed until the remaining three board members are elected.</p>	<p>Original: 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	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>7 b) 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).</p>	Concur	b) In Progress (Past Due)	<p>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.</p>	<p>Per discussion with Joann Chizlett, Director of IT, this change to a password based approval key will be part of the Centralized Customer Service System (CCSS) project. As part of the CCSS project, the TRIMS system will be eliminated and a new system will be introduced. This recommendation will be incorporated into the new system.</p> <p>Per discussion with David Wynne, the CCSS project is currently in the procurement stage but has been delayed. Currently, the CCSS project is expected to go live by January 2017. As a result, this recommendation has not been fully implemented and is pending the completion of the CCSS project.</p>	<p>Original: 12/31/2013</p> <p>Revised: 12/31/2015</p> <p>Revised: 01/31/2017</p>	Concur

Right of Way Audit
February 2012 Recommendations
Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>1. Recordkeeping: Completeness and Retention: (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. (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. (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	In Progress (Past Due)	<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) Open - Per discussion with Joe Passiatore, General Counsel, the Right of Way committee approved the changes to the Authority's Property Acquisitions & Disposition Procedures Manual regarding parcel files on 12/6/2013. Additionally, the changes were approved by the Board on 12/12/13.</p> <p>Internal Audit obtained a copy of the 12/12/13 Board minutes and verified through inspection that the updates were approved in Consent Agenda item #14. Additionally, Internal Audit obtained the updated Property Acquisition and Disposition Procedures manual prepared by outside counsel (Winderweedle, Haines, Ward & Woodman). Internal Audit verified through inspection that the updates to the manual incorporated the development of a desired list of documentation to be maintained by the Authority for each parcel and identified on 1 of the following 3 checklists: 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.</p> <p>These checklists are to be included in the files to help management verify completeness of records for each acquired parcel within a given project. The checklists are to be reviewed by the Authority staff on a regular basis to maintain complete parcel records. Per discussion with external Right of Way counsel (Winderweedle, Haines, Ward & Woodman, P.A. and Shutts & Bowen LLP), the checklists have not been implemented. General Counsel and Management believe the checklists should be implemented by external Right of Way Counsel as a documentation tool and the completed checklist for each parcel should be included in the parcel file provided to the Authority. Notations should be made if items on the checklist do not apply. The Authority will communicate this requirement to external Right of Way counsel.</p> <p>(B) Complete - 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) Open - 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. The status of each parcel is updated by external Right of Way counsel based on progress and is provided to the Authority for review and discussion every two weeks. Internal Audit obtained the master parcel listings from each Right of Way Counsel for the Wekiva Parkway Project and determined through inspection that the lists include parcel details, attributes that provide a detailed status for each parcel, and notes. Per discussion with Winderweedle, any parcels that are removed from the master listing are tracked in a separate listing. Internal Audit obtained the dropped parcels listing for the Wekiva Parkway Project from Malinda Creager (Winderweedle) and determined through inspection that the listing did not include the date the parcel was excluded and a reason for exclusion for each parcel. Per discussion with Shutts & Bowen, any parcels that are removed from the master listing are not currently tracked in a separate listing; however, email documentation is retained by the firm to support the date of exclusion and reason for exclusion. General Counsel and Management believe that dropped parcels should be documented as part of the master listing for each project and the date of exclusion and reason for exclusion should be documented. The Authority will communicate this requirement to external Right of Way counsel.</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>	Concur

**Toll Violations Audit
March 2012 Recommendations
Status of Recommendations**

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>6. Process Improvement: 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.</p>	Concur	In Progress (Past Due)	<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>	<p>Per discussion with Dave 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.</p> <p>Additionally, per David Wynne, the CCSS program is expected to go live in January 2017 and will include debt collection policies and procedures. Therefore, it would not be prudent to take steps towards facilitating a review and updating Authority policies at this time.</p>	<p>Original: 1/1/13</p> <p>Revised: 3/31/13</p> <p>Revised: 1/1/14</p> <p>Revised: 12/31/15</p> <p>Revised: 1/31/2017</p>	Concur

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

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>1. 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&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	In Progress (Past Due)	<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 inquiry 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 maintains the original wage rate list included in the executed contract and any modifications to wage rates must be submitted through the Request for Addition or Promotion. Internal Audit obtained the Request for Addition or Promotion template and verified its existence.</p> <p>Additionally, per discussion with Jeannie Perez, Contract Support Specialist, Glenn Pressimone performed a detailed review of the RS&H consultant billings to determine if there were any amounts due to or from RS&H relating to this project. Audit obtained an invoice discrepancy analysis dated 2/18/2013 and noted a total overpayment to RS&H of \$9,625.87. Audit determined through inspection of subsequent invoices for contract 747 with RS&H that the overpayment was resolved between the parties as of invoice #17R.</p> <p>The Authority is still investigating the option of determining wage rates based on job classification. The implementation is pending a new design/engineering project. The standard contract will be updated to include a change in the Method of Compensation section (Exhibit B) and Internal Audit will be provided a draft of the revised section for review.</p>	<p>Original: 1/31/2013</p> <p>Revised: 3/31/2014</p> <p>Revised: 6/30/2015</p>	Concur

Toll Revenue Audit
 March 2013 Recommendations
 Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>6. a) The Authority should weigh the cost and the associated annual benefit of approximately \$3,400 to determine if it would be beneficial to require the third party contractor to reference the Detailed Audit Report for all proposed audit adjustments that would reduce expected toll revenue. The Detailed Audit Report should be included in the daily audit packets as evidence of the review.</p> <p>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.</p>	Concur	In Progress	<p>a) The Authority determined that cost outweighs the benefit of this recommendation.</p> <p>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</p>	<p>Per discussion with Dave Wynne, Director of Toll Operations, this recommendation will be implemented as a function in the planned Toll System Replacement (TSR) project. The RFP previously prepared by the Authority only received one bid; therefore another RFP is being prepared. Currently, the TSR project is expected to go live in at least one toll plaza by April 2016.</p>	<p>Original: 7/1/2015</p> <p>Revised: 4/30/2016</p>	Concur

Contracts Audit
 October 2013 Recommendations
 Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
<p>2. The Authority should discuss with FTS the best way to be reimbursed for the possible impact of the billing errors that may have occurred prior to the implementation of the new timekeeping system.</p> <p>Also, to better enable the Authority staff to identify vendor billing errors or inaccuracies before making payments, the Authority should consider implementing a procedure that requires personnel reviewing vendor invoices for payment to periodically request underlying support for the billings from the vendors.</p>	Concur	Complete	<p>The Authority will ask FTS to conduct a reconciliation of invoices and supporting documentation for the period prior to the new timekeeping system to determine if any additional compensation is due to either party for over or under billings. The Authority will also request supporting documentation for billings occasionally in accordance with the Internal Auditor's recommendation.</p>	<p>Per discussion with Dave Wynne, Director of Toll Operations, the billing errors identified by Internal Audit were extrapolated for a total potential error of \$9,400. FTS agreed to refund the Authority for the extrapolated amount identified. Audit determined through inspection of subsequent invoices for contract 154 with FTS that a credit was provided to the Authority on the March 2014 invoice.</p> <p>Additionally, the Authority plans to periodically review FTS billings per the recommendation by reconciling the invoices to supporting documentation. Per discussion with Lisa Lumbar, Interim CFO, the quarterly review process has been assigned to Aneth Williams, Manager of Contract Compliance. Per discussion with Aneth Williams, she has gained an understanding of the FTS billing process through meetings with FTS personnel in May 2014. On a quarterly basis, she will select a sample of employees from the billing support provided by FTS and will request detailed support from FTS for each employee selected. To detect inaccuracies, Aneth Williams will reperform the billing calculations for each employee selected. The first review procedure will be conducted in September 2014 for the August 2014 FTS billing.</p>	6/30/14	Concur

Maintenance and Safety Plan Compliance
April 2014 Recommendations
Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
1. Audit recommends that the Authority 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	In Progress	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 Ben Dreiling, Director of Construction & Maintenance, he has developed an outline for the written procedure document and is currently drafting the bridge inspection component of the document. The written procedures will be completed on or before the scheduled due date.	12/31/14	Concur
2. Due to the natural delay in the issuance of the GEC's Annual Inspection Report, the Authority should request that the GEC inspector formally communicate deficiencies rated 1-3 to the Authority. In a separate document the Authority should address, prior to the issuance of the report, the status of the deficiency. This process improvement would allow the Authority to provide resolution/ responses to high priority deficiencies. The GEC would report on the current status of the deficiencies within the Annual Inspection Report at the time of publication.	Concur	Complete	The Authority will meet with the GEC to develop procedures requiring the GEC to formally communicate deficiencies rated 1-3 to the Authority. Based on this additional process, the Authority will request that the GEC report on the resolution for management responses to the deficiencies identified within the Annual Inspection Report	Per discussion with Ben Dreiling, Director of Construction & Maintenance, a Pre-Inspection meeting was held with the GEC (Atkins) to discuss the audit recommendation. Audit obtained the meeting invite for the Authority's Annual Inspection Kick-Off meeting dated July 9, 2014 and noted the following in attendance: Atkins: Jeanette Maldonado, Steve Franklin, and Nathan Silva, Nathan; The Authority: Ben Dreiling, Robert Glasemann, and Steven Geiss. Audit confirmed through inquiry with Ben Dreiling that procedures were developed during the meeting that requires the GEC to formally communicate deficiencies rated 1-3 to the Authority during the inspection. The Authority's Senior Roadway Inspector creates a work order for the applicable maintenance contractor and/or advises the maintenance contractor of the need for repair by email. Once repairs are completed by the maintenance contractor, the Authority forwards completion notification from the maintenance contractor to the GEC. The procedures established will allow the GEC to document the Authority's response and the status of the deficiencies rated 1-3 in the next Annual Inspection Report, which is expected to be issued in February/March 2015. Audit obtained an example email from the GEC inspector (Steve Franklin) notifying Steve Geiss, Senior Roadway Inspector, of a deficiency rated 1-3 and noted the email included pictures and a location of the deficiency (SR 417 Lee Vista ST On). Audit obtained and reviewed a work order created by Steve Geiss in the JAMMS system (work order #153084) to notify the maintenance contractor (JCS) of the deficiency. Audit further obtained emails from JCS notifying Steve Geiss that the deficiency was repaired and noted the email also included pictures of the repair. Audit obtained evidence that the email from JCS was forwarded to the GEC inspector (Steve Franklin) to evidence the status of the deficiency for reporting purposes.	7/1/14	Concur
3. The Authority should implement procedures to conduct a quality control review of final inspection reports with all appropriate signatures. As the responsible party for roadway safety, the Authority should perform independent reviews of final inspection reports to obtain additional assurance that inspections were completed in accordance with all applicable regulations and that the work of the inspection consultants has been reviewed for quality and accuracy. Additionally the Authority should retain all final inspection reports as submitted to the FDOT by the inspection consultants for documentation purposes. In addition, the Authority's IT department should prioritize resolution of the limitations impacting the Maintenance Department's access to FDOT's EDMS system.	Concur	Complete	The Maintenance Department will work with the IT Department to ensure EDMS access issues are resolved. The Authority has refined its process and will no longer accept draft reports from the inspection consultants as evidence of inspection completion.	Per discussion with Ben Dreiling and Steve Geiss, EDMS access issues have been resolved and the Maintenance Department has informed the inspection consultants that the Authority only accepts final inspection reports as evidence of inspection completion. Audit observed Steve Geiss log into FDOT's EDMS system and observed the retrieval of a sign structure final inspection report (structure # 755730) with all signatures and seals from the EDMS system. Audit additionally obtained and reviewed an inspection report received from the inspection consultants the week of 8/11/2014 for bridge # 750724. Audit determined through inspection that the report provided to the Authority was signed and sealed (final version).	12/31/14	Concur
4. The Authority should implement a consistent, defined, periodic monitoring procedure over official inspection records within FDOT's Pontis system. Monthly, the Authority should generate the Pontis Delinquent Reporting schedule from FDOT's Pontis system and review the report for delinquent inspections. Appropriate follow-up should be conducted on any delinquent inspection reports. Documentation of the review should be retained and signed as evidence of review of this monitoring control.	Concur	Complete	The Authority will implement the monthly review procedure utilizing the reporting capabilities of FDOT's Pontis system to monitor regulatory inspection compliance. The Authority will retain evidence of the review procedure in accordance with the recommendation.	Per discussion with Ben Dreiling and Steve Geiss, the Authority has implemented and documented the monthly monitoring of inspection records process. Audit obtained the September 2014 Pontis Inspection Delinquency Report noting the report was reviewed and signed by Steve Geiss on 9/2/14. There were six inspections report identified as being delinquent. However, Audit noted that the inspections were completed as of 8/27/14, but there is a lag between the inspection completion date and the date the inspections are uploaded into the FDOT Pontis system. Audit also noted Steve Geiss made notes on the Inspection Delinquency Report as to the inspection completion dates and concluded that the inspections were not delinquent.	7/1/2014 Revised: 9/1/2014	Concur

Maintenance and Safety Plan Compliance
 April 2014 Recommendations
 Status of Recommendations

Internal Audit Recommendation	Management Response	Management Status at August 15, 2014	Management Verification / Explanation	Testing Results	Due Date	IA Evaluation of Management's Status
5. 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	In Progress	The Authority will coordinate maintenance contract updates to require completion of FDOT work orders in accordance with FDOT District 5 deadlines.	Per discussion with Ben Dreiling, this recommendation remains open pending the expiration of current maintenance contracts.	Upon Contract Renewal (July 2015 & July 2016)	Concur