

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

AGENDA CENTRAL FLORIDA EXPRESSWAY AUTHORITY AUDIT COMMITTEE MEETING March 29, 2017 10:00 AM – 12:00 PM Pelican Room #107

- I. CALL TO ORDER
- II. PUBLIC COMMENT - Pursuant to Florida Statute 286.0114 (2013) the Audit Committee will allow public comment on any matter either identified on this meeting agenda as requiring action, or anticipated to come before the Committee for action in reasonable proximity to this meeting. Speakers shall be limited to three minutes per person and the assignment of one person's time to another or designation of group spokesperson shall be allowed at the discretion of the Committee Chairman.
- III. APPROVAL OF THE DECEMBER 15, 2016 MINUTES – **Action Item**
- IV. INTERNAL AUDIT MATTERS – Protiviti
 - A. Status Update: Fiscal 2017 Internal Audit Plan- Info Item
 - B. Review and Acceptance of Internal Audit Reports
 1. Prior Audit Recommendations: Semi-Annual Follow-Up- **Action Item**
 2. Procurement and Contract Billing Audits- **Action Item**
 3. Change Management Review- Tolling System Replacement (Memo)- Info Item
 4. Call Center Staffing Model Development (Memo)- **Action Item**
 5. Vendor Security Review- **Action Item**
- V. REVIEW AND APPROVAL OF FISCAL 2018 INTERNAL AUDIT BUDGET- Lisa Lombard- **Action Item**
- VI. RECOMMEND APPROVAL OF RENEWAL #2 OF INTERNAL AUDIT CONTRACT WITH PROTIVITI- Lisa Lombard- **Action Item**
- VII. RECOMMEND APPROVAL OF RENEWAL #2 OF PCI CONTRACT WITH PROTIVITI- Lisa Lombard- **Action Item**
- VIII. OTHER BUSINESS
- IX. ADJOURNMENT

This meeting is open to the public.

Note: Any person who decides to appeal any decision made at this meeting will need record of the proceedings and for that purpose, may need to ensure that a verbatim record of the proceedings is made which includes the testimony any evidence upon which the appeal is to be based, per Florida Statute 286.0105.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodation to participate in this proceeding, then not later than two (2) business days prior to the proceeding, he or she should contact the Central Florida Expressway Authority at (407) 690-5000.

Persons who require translation services, which are provided at no cost, should contact CFX at (407) 690-5000 x5317 or by email at Iranetta.dennis@CFXway.com at least three business days prior to the event.

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
December 15, 2016
Location: Pelican Conference Room 107

Committee Members Present:

Brian Battles, City of Orlando Representative
Kristy Mullane, Lake County Representative
Kaye Dover, Osceola County Representative
Eric Gassman, Orange County Representative

Committee Members Not Present:

Bruce McMenemy, Seminole County Representative, Chairman
Tamrin Mahon, Citizen Representative

Also Present:

Ruth Valentin, Recording Secretary/Office Coordinator
Laura Kelley, Executive Director
Lisa Lumbard, CFO
Joe Passiatore, General Counsel
Michelle, Maikisch, Chief of Staff/Public Affairs Officer
Michael Carlisle, Director of Accounting and Finance
Aneth Williams, Director of Procurement
Corey Quinn, Chief of Technology/ Operations
Mahmood Ulhaq, Information Security Manager
Jeff Tecau, Protiviti
Phil Fretwell, Protiviti
Emily Mercatante, Protiviti
David Taylor, Protiviti
Chris Porter, Protiviti
Joel Knopp, MSL
Dan O'Keefe, MSL

1. APPOINTMENT OF AUDIT COMMITTEE CHAIRMAN PRO TEMP

Bruce McMenemy, Seminole County Representative and Chairman was not present. The committee members voted to appoint a pro temp chairman.

A motion was made by Mr. Gassman and seconded by Ms. Dover to appoint Mr. Battles as Pro Temp Chairman. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

2. CALL TO ORDER

The meeting was called to order at 8:03 a.m. by Pro Temp Chairman Brian Battles.

3. PUBLIC COMMENT

There was no public comment.

4. APPROVAL OF MINUTES

A motion was made by Mr. Gassman and seconded by Ms. Dover to accept the September 22, 2016 Audit Committee minutes as presented. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

5. EXTERNAL AUDIT MATTERS

Review and Acceptance of Audit of Fiscal 2016 Financial Statements and Required Communications

Dan O'Keefe and Joel Knopp of Moore Stephens Lovelace presented the Fiscal 2016 Financial Statements and Required Communications.

A motion was made by Mr. Gassman and seconded by Ms. Mullane to accept the Fiscal 2016 Financial Statements and Required Communications as presented. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

6. INTERNAL AUDIT MATTERS

Status Update: Fiscal 2016 Internal Audit Plan

Jeff Tecau of Protiviti presented an update on the Status of the Fiscal Year 2016 Internal Audit Plan.

(This item was presented for information only. No formal committee action was taken.)

Review and Acceptance of the Public Records Review

Emily Mercatante of Protiviti presented the Public Records Review for review and acceptance.

A motion was made by Ms. Dover and seconded by Ms. Mullane to accept the Public Records Review as presented. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

Review and Acceptance of DHSMV Data Security Assessment

David Taylor of Protiviti presented the DHSMV Data Security Assessment for review and acceptance. Protiviti did not identify any observations that needed to be addressed.

A motion was made by Ms. Dover and seconded by Mr. Gassman to accept the DHSMV Data Security Assessment as presented. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

7. ANNUAL REVIEW AND APPROVAL OF AUDIT COMMITTEE CHARTER

The Audit Committee Charter was presented for annual review and acceptance.

A motion was made by Mr. Gassman and seconded by Ms. Dover to accept the Audit Committee Charter as presented. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

8. RECOMMENDATION OF EXTERNAL AUDITOR

Lisa Lumbard presented the Recommendation of the External Auditor.

A motion was made by Mr. Gassman and seconded by Ms. Mullane to bring to the Board the Recommendation of External Auditor Moore Stephens Lovelace. The motion carried unanimously with four members present and voting AYE by voice vote; Mr. McMenemy and Ms. Mahon were not present.

9. ADJOURNMENT

The meeting adjourned at 8:53 a.m.

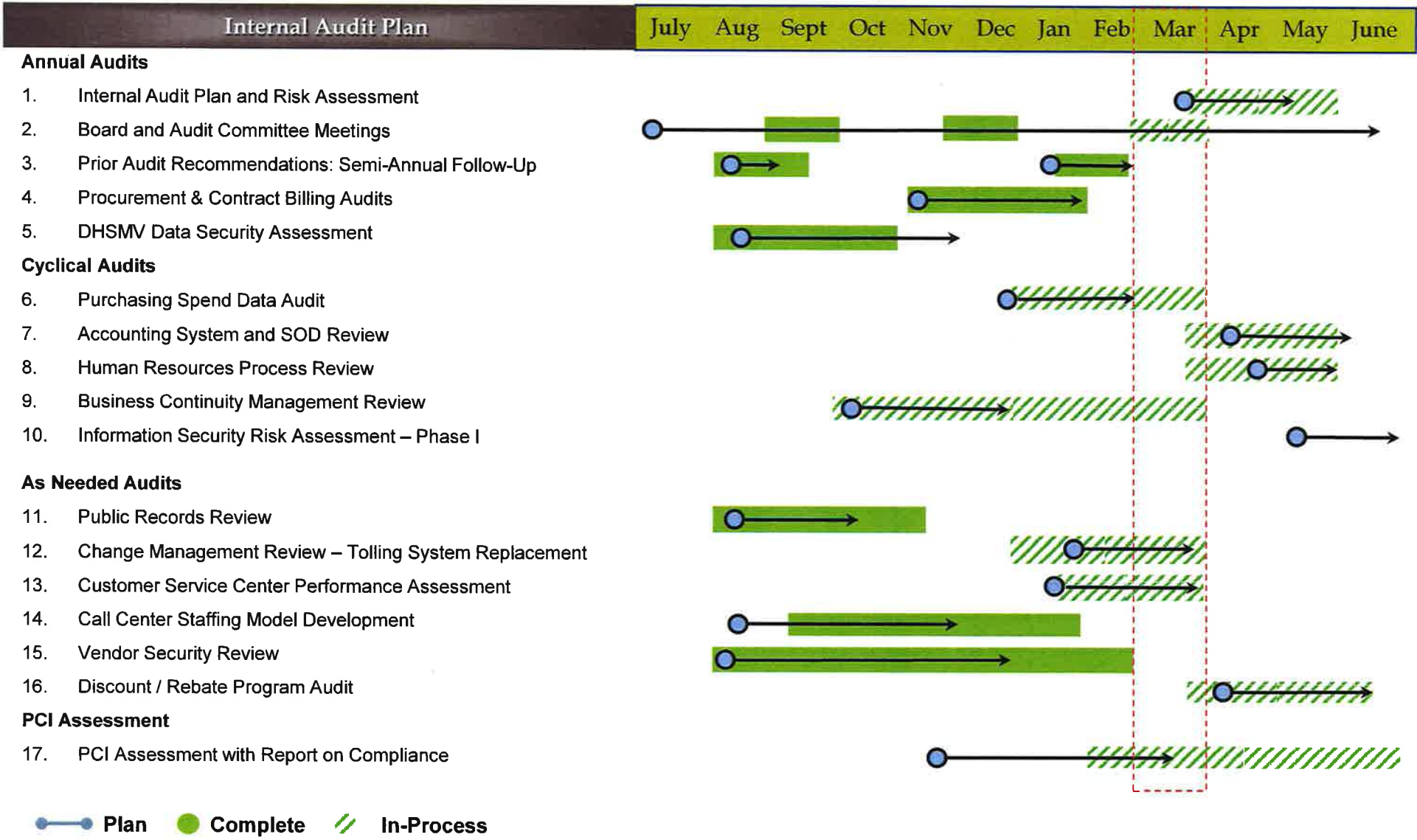
Minutes approved on _____, 2016.

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

FY 2017 Internal Audit Plan Dashboard

As of March 29, 2017

Central Florida Expressway Authority





CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Prior Audit Recommendations Follow-Up

January 2017

Internal Audit, Risk, Business & Technology Consulting

Table of Contents

<u>Section</u>	<u>Page(s)</u>
Executive Summary	3
Recommendations Summary	4
Summary of Past Due Management Action Plans	5
Appendix A - Recommendations Detail	6
2010 Contracts Audit	7
2013 Toll Revenue Audit	8
2014 Maintenance & Safety Plan Audit	9
2015 Intelligent Transportation Security (ITS) Systems	10
2016 Contracts Audit	11
2016 ROW Legal Counsel Procurement & Invoice Audit	12
2016 Toll Revenue Audit	13
2017 Public Records Review	14-16

Executive Summary

As part of the Fiscal Year 2017 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 Contracts Audit
- 2013 Toll Revenue Audit
- 2014 Maintenance & Safety Plan Audit
- 2015 Intelligent Transportation Security (ITS) Systems Security Review
- 2016 Contracts Audit
- 2016 ROW Legal Counsel Procurement & Invoice Audit
- 2016 Toll Revenue Audit
- 2017 Public Records Review

Internal Audit last reviewed the status of open audit recommendations in August 2016. Results were reported to the Audit Committee at that time.

This review was completed as of January 2017, and consisted of meetings with management to determine the status of open audit recommendations and performing testing of management's response and status. In addition, only those recommendations that remained open at the time of the last review have been included in this report. If a recommendation was completed as of August 31, 2016, 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 the recommendation and management action plan from the 2015 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 August 31, 2016	New Recommendations	Completed as of January 15, 2017	In Progress as of January 15, 2017*	Past Due
2010 Contracts Audit	1	0	1	0	0
2013 Toll Revenue Audit	1	0	0	1	1
2014 Maintenance & Safety Plan	1	0	1	0	0
2015 Intelligent Transportation Security (ITS) Systems Security Review	2	0	1	1	1
2016 Contracts Audit	1	0	1	0	0
2016 ROW Legal Counsel Procurement & Invoice Audit	1	0	1	0	0
2016 Toll Revenue Audit	1	0	0	1	1
2017 Public Records Review	0	8	2	6	0
Total	8	8	7	9	3

*9 recommendations are classified as "In Progress." 3 of these recommendations are considered "Past Due."

Summary of Past Due Management Action Plans

#	Audit	Internal Audit Recommendation	Management Action Plan	Responsible Party	Summary of Status as of January 15, 2017	Due Date
1	2013 Toll Revenue Audit	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.	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.	David Wynne, Director of Toll Operations	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 work is in progress with Transcore and the first go-live date is scheduled for April 2017 in the Coral Hills plaza group based on the current status of the project.	Original: 7/1/15 Revised: 4/30/16 Revised: 1/31/17 Revised: 4/30/17
2	2015 Intelligent Transportation Security (ITS) Systems Security Review	7. Deploy a log aggregation tool to the environment.	ITS will research the feasibility of including this functionality into the current logging system "What's up Gold". Update July 21, 2015: Research complete. Implementation of Secure Information and Event Management solution pending upcoming organizational changes.	Corey Quinn, Chief of Technology/Operations	Per discussion with Bryan Homayouni, Manager of Traffic Operations, IT is in process of making improvements to the logging process. Therefore, additional time is required to complete the action plan.	Original: 6/30/15 Revised: 12/31/15 Revised: 6/30/16 Revised: 3/31/17 Revised: 11/30/17
3	2016 Toll Revenue Audit	We recommend that the Authority purchase new surveillance equipment that is compatible with its current operating system and allows for 30 days storage of surveillance data, at minimum, for retrieval as needed. We recommend that footage be recorded in digital format and maintained for a period of at least two weeks to one month based on leading practices. Additionally, the Authority should consider assigning the responsibility of periodic monitoring of the security cameras to EGIS to be performed at least weekly in order to improve monitoring of the mailroom and counting room where checks, cash, and money orders get processed.	The Authority will procure and deploy the needed equipment and EGIS will perform monitoring of the cameras at least weekly. The procurement of the system will be included in an upcoming camera installation project	Fred Nieves, Manager of E-PASS & Plaza Operations	Per discussion with Fred Nieves, Manager of E-PASS & Plaza Operations, and Mahmood Haq, Information Security Manager, procurement of cameras for use throughout the Authority's facilities to enhance security is being planned by the IT department. The cameras for the call center mail room and counting room will be included in this procurement. The work is currently scheduled to take place at the end of spring or early summer, so the due date was revised to accommodate the current project plan.	Original: 12/31/16 Revised: 3/31/17 Revised: 7/31/17

Appendix A

Recommendations Detail

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

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>7. Account Adjustment Approval Limits in TRIMS: Section IV B in the scope of services section of the ACS contract indicates that personal E-PASS account adjustments over \$200 and commercial E-PASS account adjustments in excess of \$500 must be approved by an ACS manager in TRIMS. Currently, TRIMS is not configured to prevent the approval of adjustments to personal E-PASS accounts in excess of \$200 by CSC Supervisors. Internal Audit obtained all adjustments processed in TRIMS between August 1, 2009 and September 30, 2010 and noted that 93 of 140 adjustments to private accounts between \$200 and \$500 were approved in TRIMS by CSC Supervisors instead of a manager, as required.</p> <p>As a mitigating control, ACS indicated that all adjustments are reviewed by the Financial Analyst and Accounting Assistant, with the exception of voids, which should only be approved by CSC Managers in TRIMS. However, Internal Audit noted that 482 of 587 void adjustments were approved in TRIMS by CSC Supervisors.</p> <p>Furthermore, a CSC Manager or CSC Supervisor enters their PIN in TRIMS to approve adjustments; however, PINs are never changed which may result in the sharing of PINs between employees.</p> <p>Data analytics were performed related to the approval of adjustments in excess of \$200 to personal E-PASS accounts and \$500 to commercial E-PASS accounts and no adjustments were identified for additional follow-up; however, the strengthening of the controls related to the review and approval of adjustments in TRIMS may reduce the risk of fraud.</p>	<p>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>	<p>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.</p>	<p>Toll Operations will require passwords to be used for approvals in any new toll collection software procured by the Authority or its existing software if it is retained and that the password be changed on a regular basis by the system.</p>	<p>Mahmood Haq, Information Security Manager; David Wynne, Director of Toll Operations</p>	<p>Complete</p>	<p>Per discussion with David Wynne, Director of Toll Operations, and Mahmood Haq, Information Security Manager, IT implemented the password requirement to the production environment in November 2016. The password requirement was implemented for the TRIMS, TRAILS, SCWeb, VESWeb, and IVR applications. Internal Audit obtained e-mail correspondence from Nancy Ippolito, Senior Business Analyst, to CFX personnel notifying CFX of the system outage associated with deploying the change and that Supervisors and Managers must now use their EA Login password when approving Adjustments in TRIMS. Additionally, Internal Audit obtained TRIMS screenshots from Mahmood Haq, Information Security Manager, as evidence of the password implementation and requirements for regular password changes within the system.</p>	<p>Original: 12/31/13 Revised: 12/31/15 Revised: 3/31/16 Revised: 9/30/16 Revised: 12/31/16</p>	<p>Concur</p>

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

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>6. Potential Revenue Leakage: The potential extrapolated discrepancies in the toll collections audit highlighted above total approximately \$1,000 for the six month period ended December 2012. A root cause of this appears to be the manual nature of the Attendant's Shift Record used as a reconciling item during toll collections audits, for which third party contractor auditors are required to make assumptions as to what is being communicated by the TSA.</p> <p>Additionally, during the review of the toll collections audit, Internal Audit found that system purges and reverse run through transactions, system functions used to reset the toll lane if the lane server is out of sync, generates an expected revenue amount. Also the description on the Unusual Occurrence report for these transactions have the same overclass description as small vehicle transactions that do not engage the toll lane treadles. The third party contractor uses the Unusual Occurrence report to reduce the expected revenue for the system purges and reverse run through transactions, while maintaining the expected revenue related to the smaller vehicles that do not engage the treadles.</p> <p>Internal Audit performed a review of the overclass transactions (excluding purges, re-syncs, and reverse run throughs) and found that the third party contractor reversed the expected revenue inappropriately in 4 out of 25 transactions tested, an error rate of 13%. The potential extrapolated variance when applied to all overclass transactions for the six month period ended December 31, 2012 is estimated to be approximately \$700.</p>	<p>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.</p>	<p>Concur</p>	<p>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>David Wynne, Director of Toll Operations</p>	<p>In Progress (Past Due)</p>	<p>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.</p> <p>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. Per David Wynne, Director of Toll Operations, the work is in progress with Transcore and the first go-live date is scheduled for April 2017 in the Coral Hills plaza group based on the current status of the project.</p> <p>As part of Internal Audit's review of management status at 1/15/2017, Internal Audit obtained the TransCore monthly status report from December 2016 and the agenda for the January 2017 progress meeting from David Wynne, Director of Toll Operations. Based on the documents obtained project activities, deliverables/documentation, contract administration, and action items are discussed at least monthly with CFX and TransCore personnel.</p>	<p>Original: 7/1/15</p> <p>Revised: 4/30/16</p> <p>Revised: 1/31/17</p> <p>Revised: 4/30/17</p>	<p>Concur</p>

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

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>1. Written Maintenance and Safety Procedures: The Authority's Maintenance and Safety activities follow the State of Florida and Federal guidelines and the Master Bond Resolution Covenants from a policy perspective. However, in regards to the method of accomplishing the applicable standards, there are no written procedures documenting the Authority's maintenance and inspection program. Written procedures are an integral component of the infrastructure surrounding each critical business process. Procedures help govern, in writing, the actions necessary to fulfill the organization's policy for operations. Procedures provide guidance in the pursuit of achieving the objectives of the process, help reduce misunderstanding, and increase distribution of pertinent information to those involved in the process.</p>	<p>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.</p>	<p style="text-align: center;">Concur</p>	<p>The Authority will develop written procedures to document the pertinent aspects of the Authority's maintenance and inspection operations in regards to bridges, overhead structures, and roadways.</p>	<p style="text-align: center;">Claude Miller, Director of Maintenance</p>	<p style="text-align: center;">Complete</p>	<p>Per discussion with Claude Miller, Director of Maintenance, procedures to document the pertinent aspects of CFX's maintenance and inspection operations in regards to bridges, overhead structures, and roadways were approved by the Director of Maintenance and implemented as of 10/1/16. Internal Audit obtained a copy of the Quick Reference guide for Roadway, Bridge, and Facilities Maintenance from Claude Miller, Director of Maintenance, as evidence of implementation. IA determined through inspection that the procedures include management and maintenance for CFX roadways and bridges, asset tracking, third party agreements, performance monitoring, work orders/maintenance requests, deficiency responses, emergency response processes, and GEC Annual Inspections were addressed in the new desktop procedures.</p>	<p style="text-align: center;">Original: 12/31/14 Revised: 12/31/15 Revised: 10/1/16</p>	<p style="text-align: center;">Concur</p>

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

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
1. Access to Roadside Equipment: Improvement opportunities exist surrounding access to ITS network equipment on the roadways.	1. Review the feasibility of deploying a stronger access control tool to the ITS network roadside equipment.	Concur	ITS will develop a plan to implement a stronger access control.	Corey Quinn, Chief of Technology/Operations	Complete	Per discussion with Bryan Homayouni, Manager of Traffic Operations, a stronger access control mechanism has been installed on all roadside equipment.	12/31/16	Concur
7. Log Configuration: Improvement opportunities exist surrounding aggregation and correlation of logs for equipment in the ITS network.	7. Deploy a log aggregation tool to the environment.	Concur	ITS will research the feasibility of including this functionality into the current logging system "What's up Gold". Update July 21, 2015: Research complete. Implementation of Secure Information and Event Management solution pending upcoming organizational changes.	Corey Quinn, Chief of Technology/Operations	In Progress (Past Due)	Per discussion with Bryan Homayouni, Manager of Traffic Operations, IT is in process of making improvements to the logging process. Therefore, additional time is required to complete the action plan.	Original: 6/30/15 Revised: 12/31/15 Revised: 6/30/16 Revised: 3/31/17 Revised: 11/30/17	Concur

**Contracts Audit
January 2016 Recommendations
Status of Recommendations**

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>The Authority has policies and procedures to authorize the use of subcontractors by vendors. Subcontractors may be approved through (1) inclusion in the vendor proposal and bid or (2) the completion of an "Authorization to Subcontract" form. The "Authorization to Subcontract" form can be approved by the Procurement Director for amounts up to \$25,000 and requires Board Approval for any amount in excess of \$25,000. The Jorgensen contract states that all subcontractors intended to be utilized by Jorgensen must be approved by the Authority in advance.</p> <p>Jorgensen utilized twenty-six subcontractors since the inception of the contract. Of those twenty-six subcontractors, five were disclosed in the original proposal and contract approved by the Board. Jorgensen did not complete the "Authorization to Subcontract" request for the remaining twenty-one subcontractors. In addition, eight of the twenty-one subcontractors were paid amounts in excess of \$25,000, which required Board approval.</p>	<p>The Authority should utilize a vendor billing compliance checklist (similar to one employed for construction and engineering contracts) to allow for monitoring of the use of subcontractors. A listing of authorized subcontractors should be included in the checklist and the checklist should be used to track the approval of new. The contractor should also be required to submit a detail of the use of subcontractors with each vendor invoice.</p>	Concur	<p>Contract Specialists within the maintenance department will implement the use of a "Subcontractor Status Report" as part of monthly checklist of contract requirement monitoring and require the vendor to provide the listing of subcontractors along with their monthly invoice. Additionally, the Contract Specialist will compare the listing provided against the subcontractor approval forms submitted to confirm compliance. The Contract Specialist will also maintain a spreadsheet of subcontractor use and seek Board approval if the amounts approach \$25,000.</p>	Claude Miller, Director of Maintenance	Complete	<p>Per discussion with Claude Miller, Director of Maintenance, and Carrie Baker, Contract Support Specialist, the Asset Maintenance/Routine Inspection Monthly Subcontractor Status Report was created and sent out to prime contractors. IA obtained the January 2016 Monthly Subcontractor Status Report from Jorgensen Contract Services, LLC, and noted through inspection that the Report tracks subcontractors used, M/W/DBE status, total anticipated expenditures, actual expenditures, length of sublet, and amount and percentage paid to date for each subcontractor. Per discussion with Carrie Baker, Contract Support Specialist, the Status Report is reviewed by the Contract Specialist for compliance with Subcontractor Approval policies. Per discussion with Claude Miller, Director of Maintenance, the Director of Maintenance reviews the report for reasonableness of expenditures, and notes that the contractor is required to request Board approval if expenditures approach the \$25,000 limit. In the event that expenditures exceed the \$25,000 limit and the subcontractor has not previously notified the Contract Support Specialist or the Director of Maintenance, CFX will immediately request Board approval prior to payment. IA noted per inspection of the Status Report that two subcontractors were noted as missing approval. IA obtained the Request for Authorization to Sublet Services for Dive Tech International and MK Guardrail, Inc., the last outstanding subcontractor approvals.</p>	<p>Original: 2/1/2016</p> <p>Revised: 4/1/16</p> <p>Revised: 12/31/16</p>	Concur

ROW Legal Counsel Procurement & Invoice Audit
February 2016 Recommendations
Status of Recommendations

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>Based on Transportation Infrastructure Finance and Innovation Act (TIFIA) loan requirements, the Authority submits a monthly report of project costs to the Federal government and will be required to report final costs for the project in order to obtain the TIFIA loan funding. During the audit, we reviewed various sources of Right of Way data, including the Right of Way Committee minutes, Excel tracking files from outside legal counsel, and the monthly TIFIA reports, and identified multiple instances of inaccurate or inconsistent data between sources. Specifically, the TIFIA reports contained formula errors, data that was incorrectly rolled forward from month-to-month, in addition to classification issues for closed parcels that were listed as open. Of most concern were inaccuracies identified in the TIFIA reports that are designed to track project costs for later funding from the Federal government. There are multiple parties involved in creating and reviewing the TIFIA reports, including Legal Counsel and Finance personnel, which all input or review parts of the report. It is critical that the data in the TIFIA reports be kept complete and accurate for monitoring and reporting purposes. There is an opportunity to improve the quality and reliability of the data gathered for presentation in the TIFIA reports.</p>	<p>The Authority should formalize its quality assurance/quality control process by assigning a process owner(s) responsible for compiling TIFIA data, reconciling TIFIA data to source documents, and verifying the completeness and accuracy of the information included in the monthly TIFIA reports. Additionally, there is an opportunity to centralize Right of Way activity into one spreadsheet or database in order to minimize (or eliminate) the maintenance and monitoring of multiple sources of information.</p>	<p>Concur</p>	<p>Initially, each Right of Way outside counsel or responsible party within the Authority will confirm the amount paid in the cumulative payments columns of the monthly TIFIA reports to ensure accuracy of the current spreadsheet. If there is a discrepancy identified, the responsible party will research and correct the discrepancy in the TIFIA reports. Going forward, each firm or responsible party will prepare a separate monthly TIFIA report summarizing the activity in the parcels assigned to that firm. The Accounting Department will audit the spreadsheets for accuracy using source documentation, which will be made available to the party responsible for performing the review of the spreadsheets.</p>	<p>Linda Lanosa, Deputy General Counsel Michael Carlisle, Director of Accounting and Finance</p>	<p>Complete</p>	<p>Per discussion with Linda Lanosa, Deputy General Counsel, each firm/responsible party creates their own separate monthly TIFIA report summarizing the activity in the parcels assigned to them. Each firm/responsible party certifies that the monthly TIFIA report contains accurate information and acknowledges that the information will be relied upon for the Authority's reporting requirements. Internal Audit obtained examples of the signed acknowledgment form for each responsible party. Per discussion with Mike Carlisle, Director of Accounting and Finance, Accounting conducts an additional review of the relocation costs, CFX parcels, the Lowndes parcels, the Shutts & Bowen reports, and Winderweede reports for agreement to actual amounts paid in the cumulative payments columns of each monthly TIFIA report. Any discrepancies are resolved through discussion with Legal Counsel or each firm/responsible party as needed. Additional review considerations are documented in the TIFIA Project Status Report Verification Steps checklist to ensure consistent review across multiple periods and personnel. Internal Audit obtained e-mails between Michael Carlisle, Director of Accounting and Finance, and Linda Lanosa, evidencing review of each monthly TIFIA report, and obtained the TIFIA Project Stats Report Verification Steps checklist as evidence of procedures performed by Accounting. Once comments or changes are incorporated, the report is provided to Scott Bear, CH2M Hill Consultant.</p> <p>Per discussion with Scott Bear, CH2M Hill Consultant, he receives the monthly reports from the external counsel and other responsible parties and he compiles the reports for review by the Authority. Per discussion with Michael Carlisle, Director of Accounting and Finance, review entails agreement to the GL via CFX accounting software (EDEN) and agreement of rollforward balances to previous reports, if applicable. Per discussion with the Manager of Accounting and Finance, several rounds of comments and revisions are generally required to account for corrections and adjustments. Internal Audit inspected the January 2017 compiled reports and noted that review by the Director of Accounting and Finance was ongoing. Once comments or changes are incorporated by the CH2M Hill Consultant, the report is provided to Glenn Pressimone, Director of Engineering. Glenn reviews and approves before the compiled report is submitted to the TIFIA contact.</p>	<p>Original: 8/1/16 Revised: 1/31/17</p>	<p>Concur</p>

**Toll Revenue Audit
March 2016 Recommendations
Status of Recommendations**

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>All check, cash, money order transactions received via mail are processed in the back office mailroom or counting room located at the Authority's headquarters. To allow monitoring of the processing and handling of payments, the mailroom and the counting room are under video camera surveillance.</p> <p>Based on inquiry of EGIS management and Authority IT personnel, camera surveillance is not being actively monitored by either party and the camera footage is not digitally stored and available for retrieval. The IT department indicated that the camera storage system became obsolete when the Authority upgraded to the Windows 7 operating system due to compatibility issues. Management was aware of the obsolete camera system and made a business decision to not upgrade the system at the time.</p>	<p>We recommend that the Authority purchase new surveillance equipment that is compatible with its current operating system and allows for 30 days storage of surveillance data, at minimum, for retrieval as needed.</p> <p>We recommend that footage be recorded in digital format and maintained for a period of at least two weeks to one month based on leading practices. Additionally, the Authority should consider assigning the responsibility of periodic monitoring of the security cameras to EGIS to be performed at least weekly in order to improve monitoring of the mailroom and counting room where checks, cash, and money orders get processed.</p>	Concur	<p>The Authority will procure and deploy the needed equipment and EGIS will perform monitoring of the cameras at least weekly. The procurement of the system will be included in an upcoming camera installation project</p>	Fred Nieves, Manager of E-PASS & Plaza Operations	In Progress (Past Due)	<p>Per discussion with Fred Nieves, Manager of E-PASS & Plaza Operations, and Mahmood Haq, Information Security Manager, procurement of cameras for use throughout the Authority's facilities to enhance security is being planned by the IT department. The cameras for the call center mail room and counting room will be included in this procurement. The work is currently scheduled to take place at the end of spring or early summer, so the due date was revised to accommodate the current project plan.</p>	<p>Original: 12/31/16</p> <p>Revised: 3/31/17</p> <p>Revised: 7/31/17</p>	Concur

**Public Records Review
January 2017 Recommendations
Status of Recommendations**

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>CFX has a records management policy in place and a records management plan, which was created in 2011 by a third-party consultant to provide long-term, forward-looking guidelines and recommendations for governing CFX's records management program. The CFX records management policy contains portions of the records management plan.</p> <p>CFX does not have a records management procedural document that provides the detailed records management practices that are currently in place.</p> <p>Policies should contain clear, simple statements of how an organization or entity intends to conduct its operations and provide a set of guiding principles to help management with decision making, while procedures should help govern the actions necessary to fulfill the organization's policies for operations. Procedures containing an appropriate level of detail can help reduce misunderstanding and increase distribution of pertinent information to those involved in the process.</p>	<p>CFX should consider revising the records management policy to clearly state the direction of the Records Management function and create separate "desktop" procedures that clearly define and document key aspects of CFX's records management activities that are currently in place, including, but not limited to the following:</p> <p>Record Coordinator procedures by department Frequently used GS1-SL Retention Schedules by department and any departures from the GS1-SL Retention Schedule for specific records Barcode and database tracking process for offsite storage of records Public records request tracking and quality control review process Use of the records management database and email search tool for public records requests Exemptions to public records law that are frequently used and/or relevant to CFX's business Examples of confidential information that should not be disclosed in response to a public records request Methods for electronic records retention Preservation process for permanent public records Public records destruction process</p>	Concur	CFX will develop a revised policy and desktop procedures based on the recommendations in this report and the new records management plan from the third-party consultant.	Michelle Maikisch, Chief of Staff	In Progress	Per discussion with Michelle Maikisch, Chief of Staff, policies and desktop procedures are currently under development and are expected to be completed by the due date.	Policy revision - 6/30/17 Desktop procedures - 6/30/18	Concur
<p>CFX policy requires that all employees complete an annual public records training, which is currently accomplished in conjunction with Ethics and Sunshine Law training provided by the CFX Legal department. The Manager of Public Records receives additional training to ensure the employee has the appropriate knowledge and skills to serve as the Records Management Liaison Officer.</p> <p>In addition, CFX selects Record Coordinators within each department to work with the Manager of Public Records to ensure departmental public records are managed in compliance with Florida Public Records Law. The Record Coordinators perform a key role in the organization's public records management processes. However, specialized training for Record Coordinators is not in place.</p>	<p>Management should implement an annual public records management training program for the Record Coordinator role. The training should include the following, at a minimum:</p> <p>Internal processes and expectations for Record Coordinators Application of Florida Public Records Law to accomplish assigned responsibilities Exemptions and confidential information per Florida Public Records Law as applicable to the individual departments Upcoming public records related projects Opportunities to discuss challenges and questions related to the Record Coordinator role</p>	Concur	CFX will develop a formalized training process for the Record Coordinators with the assistance of the records management consultant. Training will be in addition to the basic public records training for all employees and will include detail specific to their role and responsibilities as Record Coordinators.	Michelle Maikisch, Chief of Staff	In Progress	Per discussion with Michelle Maikisch, Chief of Staff, the formalized training process for Record Coordinators is currently under development and is expected to be implemented by the due date.	12/31/17	Concur
<p>Although CFX's IT department built a custom Access Database for the Records Management department to store and retrieve location data for hard copy public records, it is no longer supported or maintained by the IT department (although it is stored on the Network File Share and subject to normal backup processes). Due to this, the Records Management department, the users of the database, have experienced issues and errors accessing the information contained within the database including:</p> <p>Reliance on web search results in order to troubleshoot problems with the database. Orphaned data that points to records that no longer exist, or have already been destroyed. Data integrity issues, such as the incorrect modification of the retention schedule of all records (which was changed to "retain permanently" for all documents). Unnecessary custom queries, tables, and search forms built approximately 10 years ago that affect the user interface and performance of the Access Database.</p>	<p>CFX should consider migrating the current Access Database to a records management tool designed for this purpose. The selected tool should be provisioned and managed by the IT department, and should include a user-friendly interface, such as a web-based front end application to allow the Records Management department to access the information needed to fulfill public records requests. CFX should also consider contacting the offsite storage vendor to determine if they have a records management tool that can be leveraged to query, retrieve, and maintain records.</p>	Concur	CFX will research solutions to replace the records management database and will include the procurement of a new database in the budget for next fiscal year.	Michelle Maikisch, Chief of Staff Corey Quinn, Chief of Technology/Operations	In Progress	Per discussion with Corey Quinn, Chief of Technology/Operations, research for solutions to replace the records management database is ongoing. CFX is currently attempting to leverage systems already in place, but turnover within the IT department may delay the project. Michelle Maikisch, Chief of Staff, was added to the IT Steering Committee and is currently attempting to hire a new staff member within IT to support the records management database.	6/30/18	Concur

**Public Records Review
January 2017 Recommendations
Status of Recommendations**

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>CFX utilizes the Smarsh application to collect and store text messages sent to or from CFX cellular telephones. Due to the configuration of Apple devices, any text message sent between two Apple devices (e.g. iPhone to iPhone), whether the message is between two CFX employees or between CFX and an external party, is not captured in the Smarsh application. This is due to the manner in which the iMessage communication platform was designed by Apple.</p> <p>Once the issue of record retention specific to Apple device messaging was identified, CFX's IT department quickly escalated the concern with the Smarsh application vendor. The solution provided by Smarsh included turning off the iMessage feature on each enrolled Apple device so that messages are forced to use Short Message Service (SMS) or Multimedia Messaging Service (MMS) instead of iMessage. The request to make this configuration change has been distributed to CFX's user base, and at the time of the audit, was completed for all iPhone users within the environment.</p>	<p>Management should update user procedures for CFX connected devices to include the requirement to keep iMessage turned off. Management should also enhance the current mobile phone provisioning process and related procedures to include a step for turning off iMessage on Apple devices before they are issued to the user.</p> <p>Management should consider the following options to monitor compliance with the procedures and ensure collection of text message records: Develop a manual process to periodically review user settings on enrolled Apple devices Implement "parental controls" on enrolled devices with a password known by two CFX IT employees Implement a mobile device management (MDM) tool to automate the control process</p>	Concur	Management is completely confident that due to the redundancy of safeguards currently in place that all text messages are retrievable. Notwithstanding, management agrees to implementing additional layers of safeguards.	Corey Quinn, Chief of Technology/Operations	In Progress	Per discussion with Corey Quinn, Chief of Technology/Operations, CFX removed iMessage capabilities from CFX devices in November 2016. The review of Vendor MDM capabilities and procedure updates are currently ongoing and are expected to be completed by the due date.	Turn off iMessage capability - 11/30/16 (Complete) Procedure Updates - 6/30/17 Review Vendor MDM Capabilities - Original: 3/31/17 Revised: 11/30/17	Concur
<p>The CFX Board is comprised of government employees and three gubernatorial appointed citizens. The gubernatorial appointed citizens serving on the CFX Board have been provided CFX electronic mail (email) addresses, which helps with record collection and retention for compliance with Florida Public Records law. However, Board members do not serve on committees, and instead appoint representatives to serve in their place. The non-government citizens serving at the Committee level have not been provided with CFX email addresses, creating greater opportunity for emails regarding agency business to be sent outside of CFX's Exchange deployment, leaving them absent from the public records files or CFX-established records retention schedules.</p>	<p>CFX should assign a CFX email address to each non-government Committee member and should communicate the expectation that all agency business be conducted using this email address. If this is not possible, CFX should consider requiring that any email messages related to agency business conducted outside of a CFX email address be forwarded to a designated CFX address for collection and retention.</p>	Concur	CFX will issue email addresses to the non-government committee members and will require committee members to utilize the email address for agency business or to forward all related emails to the address for collection and retention.	Michelle Maikisch, Chief of Staff	Complete	Per discussion with Michelle Maikisch, Chief of Staff, CFX e-mail addresses have been issued to non-government committee members, and non-government committee members have been instructed to utilize the e-mail addresses for CFX business or to forward all related e-mails to the address for collection and retention. IA obtained the Help Desk ticket requesting the creation of the e-mail addresses as well as a copy of the e-mail distributed to non-government committee members explaining the e-mail requirements and providing instructions on how to access the e-mail address.	12/31/17	Concur
<p>To aid in tracking the movement, storage, and retrieval of paper records, when records are ready to be sent to the offsite storage vendor for retention, barcodes are issued to Record Coordinators or custodians by the Records Management department. The Record Coordinator or custodian completes and returns a box inventory form to Records Management, which identifies the records within the box, attaches the barcode, and sends the box to offsite storage. The Records Management department enters the detailed box contents into the records management database, by barcode, for record tracking and retrieval purposes. All available and issued barcodes are tracked by Records Management in Excel, but Records Management does not currently follow up on the status of barcodes where no box inventory form was returned and does not confirm receipt of the box by the offsite storage vendor.</p> <p>During the audit, one instance was identified in which a barcode was issued to a Record Coordinator ten months prior but could not be located in the records management database, indicating that the box inventory form was not returned to Records Management. The box was subsequently located onsite; however, inadequate tracking of barcodes, box inventory forms, and receipt of boxes by the offsite storage vendor increases the risk of undetected loss and an inability to subsequently comply with any public records request specific to those records.</p>	<p>To improve the tracking process of public record boxes, Records Management should perform a monthly reconciliation of the barcodes issued, box inventory forms received, and boxes received by the offsite storage vendor. CFX may consider including a barcode tracking tool in the records management database and developing reports to facilitate and formalize the tracking and reconciliation processes for records sent to the offsite vendor for storage.</p>	Concur	CFX will implement the monthly reconciliation process as recommended.	Michelle Maikisch, Chief of Staff	Complete	Per discussion with Michelle Maikisch, Chief of Staff, a monthly reconciliation process of the barcodes issued, box inventory forms received, and boxes received by the offsite storage vendor has been implemented. Internal Audit obtained and reviewed the most recent monthly reconciliation of barcodes from the Chief of Staff as evidence of implementation.	3/31/17	Concur

**Public Records Review
January 2017 Recommendations
Status of Recommendations**

Internal Audit Observation	Internal Audit Recommendation	Management Response	Management Action Plan	Responsible Party	Management Status at January 15, 2017	Testing Results	Due Date	IA Evaluation of Management's Status
<p>Although a records retention schedule is clearly defined in policies, electronic records are not being destroyed according to the retention schedule. Currently, CFX is permanently retaining records for the following digital technologies with no defined procedures or technology in place to guide destruction beyond the required retention limits:</p> <ul style="list-style-type: none"> • Microsoft Exchange (electronic mail, calendar, and contacts) • Smarsh (text messages) • Network Shared Drive (electronic documents and other records) • SharePoint (electronic documents and other records) <p>CFX's Records Management Policy and Public Records Training are documented and establish the records retention schedule. The training states that "a public record may only be destroyed or disposed of in accordance with the retention schedules", and "after the retention period, public records that are no longer needed must be systematically disposed".</p> <p>Florida Administrative Code 1B-24.003(1)(a) states that "Retention periods are determined by the content, nature, and purpose of records, and are set based on their legal, fiscal, administrative, and historical values, regardless of the format in which they reside or the method by which they are transmitted." This means that certain emails or text messages may need to be retained longer than others based on their content.</p>	<p>Review existing policies and procedures surrounding the disposition or destruction of documents to ensure they provide sufficient detail around record retention and destruction.</p> <p>Develop an approach to destroy records from the systems they are stored within (such as Smarsh, Exchange, SharePoint, Shared Drives, etc.) once their retention schedule has been met. To facilitate this, consider developing a method within each digital technology instance to classify records and document their associated destruction date according to the retention schedule and Authority policy.</p> <p>The timely destruction of public records once retention is met would help reduce electronic and manual resource requirements and associated costs to store records. In addition, public records held beyond the retention period would need to be produced in the event of a public record request. Timely destruction of records could reduce labor requirements for the discovery of items that should have been destroyed in the event of a sizeable public record request.</p> <p>Specific to Microsoft Exchange, CFX should consider the following actions to assist in managing email correspondence so emails can be categorized and destroyed when necessary:</p> <p>Set mailbox limits that automatically delete messages after a pre-determined period of time Restrict the creation of .PST files so that all messages reside within user's inbox (and not on their local machine) Create a "vault" to store important emails that must be kept for a certain number of days on each user's inbox, and outline the type of content within emails that would warrant the message to be placed within the "vault". This "vault" would not be subject to the automatic delete processes outlined above so that all messages that must be kept are secured and can be retrieved when necessary.</p> <p>CFX may consider implementing an email management tool that does the above and allows for categorization of emails by retention schedule.</p>	Concur	CFX will establish a systematic destruction process for each type of electronic technology. The process will be documented in the policies and desktop procedures. CFX will explore email management tools available to assist with the destruction process.	Michelle Maikisch, Chief of Staff	In Progress	Per discussion with Michelle Maikisch, Chief of Staff, research into e-mail management tools available to assist with the destruction process is ongoing. The systematic destruction process is expected to be established by the due date.	6/30/18	Concur
Florida Regulation 1B-24.003(10) requires all destruction of public records be conducted in a manner that safeguards the interests of the state and safety, security and privacy of individuals. The current CFX process is to have a witness present during onsite or offsite destruction of public records, which helps ensure compliance with the statute. Per CFX's contract with its offsite storage vendor, the vendor must complete a Certificate of Destruction each time records are destroyed, which is to include the name of the person performing destruction and the name of the witness. However, during the audit, upon inspection of these Certificates of Destruction, the names of the people performing the destruction and the name of the witness were not consistently documented on the Certificates of Destruction submitted to CFX.	CFX should contact its offsite storage vendor and request compliance with the contract terms through timely submission of complete Certificates of Destruction. In addition, CFX should implement a consistent management review control to check the completeness of Certificates of Destruction as received to verify the information provided is in accordance with the contractual requirements.	Concur	CFX will review the contractual requirements with the offsite storage vendor and will review future certificates to ensure the person performing destruction and the name of the witness are included.	Michelle Maikisch, Chief of Staff	In Progress	Per discussion with Michelle Maikisch, Chief of Staff, the contractual requirements for the offsite storage vendors have been reviewed, and future certifications will include the person performing the destruction and the name of the witness. CFX has not conducted a destruction since the implementation of the action plan, therefore evidence was not available at the time of the follow-up meeting. IA will obtain certificates of the next destruction performed by CFX as evidence of implementation.	3/31/17	Concur



FISCAL 2017 CONTRACT AUDITS

February 2017

**CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY**

TABLE OF CONTENTS

Section	Page
Executive Summary	3 - 4
Summary of Audit Procedures Performed and Results	5
Detailed Observations	6 - 9
Appendix A – Detailed Audit Procedures Performed	11 - 13

EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach

Overview

In accordance with the 2017 Internal Audit Plan, Internal Audit audited three (3) contracts with a combined contract value exceeding \$53,967,000 from a population of currently active, large engineering, service, maintenance, operations, and construction projects.

Objectives

The objectives of this audit were to (1) audit the accuracy of items billed to CFX in accordance with contract terms and conditions, and (2) identify and test key processes and controls related to contract bidding and execution, budgeting, billing, project oversight, reporting, and supplemental agreement management.

Project Scope and Approach

This audit was performed using a four-phased approach as outlined below:

Phase I – Contract Analysis and Selection

To select contracts for audit, Internal Audit obtained a listing of all active contracts with CFX and identified a short-list of contracts for audit after interviewing management and performing a risk analysis based on contract size, duration, terms and conditions, and nature of the work performed. The following contracts were selected for audit as approved by the Audit Committee:

1. **Superior Construction Company, Southeast LLC (#001061)** – Contract for construction of S.R. 429 (Wekiva Parkway) from north of Ponkan Road to north of Kelly Park Road. This contract began in August 2015 and has a current contract value of approximately \$46.6 million. Per CFX's accounting system (Eden), expenditures to date at the time of this audit totaled approximately \$27.9 million.
2. **WBQ Design & Engineering, Inc. (#000817)** – Contract for miscellaneous design consulting services related to highway and bridge design, traffic engineering studies, intelligent transportation systems analysis and design, signing, pavement marking and channelization, soil exploration, geotechnical lab testing, foundation studies, and architecture. This contract began in December 2011 and has a current contract value of approximately \$6.6 million. Per Eden, expenditures to date at the time of this audit totaled approximately \$5.3 million.
3. **Precision Contracting Services (#000990)** – Contract for maintenance of CFX's fiber optic network, both current structures and future expansions. Services provided include network troubleshooting, repairs, remote monitoring and diagnostics, field investigation of OSP Issues, equipment and cable OSP procurement and installation, and change control. This contract began in March 2017 and has a total contract value of approximately \$725,000. Per Eden, expenditures to date at the time of this audit totaled approximately \$382,000.

Continued on the following page...

EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach *(continued)*

Phase II – Processes and Controls Review

Internal Audit performed procedures to review CFX's processes related to procurement, contract administration, project and cost management, and supplemental management agreement. Key controls within each of these areas were identified and tested for each contract selected in Phase I. Detailed regarding the procedures performed, results, and observations are provided on the following pages and in Appendix A.

In August 2016, Internal Audit completed a review open prior year Contracts Audit recommendations and verified that all have been incorporated into practice and policy, with the exception of the implementation of a "Subcontractor Status Report" which is scheduled for completion in early 2017. Prior year observations were also considered and incorporated into this year's Contracts Audit approach to verify that prior years findings were resolved and are not prevalent in the contracts selected for fiscal year 2017 Contracts Audit testing.

Phase III – Contract Specific Audit Procedures

Internal Audit performed detailed procedures to review contract terms, costs billed to CFX, and other key attributes for each of the contracts selected for audit. The contracts selected, value, spend to date, sample tested, and percentage of spend tested are outlined below:

Contract	Contract Value	Spend to Date [1]	Sample Tested [2]	% Spend Tested
Superior Construction Company, Southeast LLC	\$46,593,297	\$27,860,478	\$ 11,976,406 [3]	43%
WBQ Design & Engineering, Inc.	\$6,650,000	\$5,302,868	\$ 2,972,673	56%
Precision Contracting Services	\$724,590	\$381,696	\$ 173,143	45%

[1] As of September 6, 2016

[2] Invoices were selected for testing using judgmental sampling. A detail of all invoices paid to date was obtained and analyzed on a month over month basis to select samples for testing. The invoices selected were tested for compliance with contract terms and conditions.

[3] Samples were judgmentally selected to include items such as unit quantities, fuel price adjustments, bituminous mix adjustments, and Owner Direct Material Purchases ("ODMP") billed to CFX across several months of the project.

Phase IV – Reporting and Deliverables

Internal Audit prepared this report for management review and comment and for issuance to CFX's Audit Committee.

SUMMARY OF PROCEDURES PERFORMED AND RESULTS

Process Areas / Procedures / Controls Tested

For the contracts selected for audit, Internal Audit identified risks and tested key controls within the process areas outlined below. Where applicable, a sample of detailed project costs was reviewed and tested for compliance with contract terms and conditions. The table below provides an overview of the areas reviewed for each contract audit. Further detail related to the specific procedures performed is provided in Appendix A.

Process	Procedures Performed / Key Areas Reviewed	Total Controls Tested	Number of Observations	Observation Reference
Procurement	Project funding and bid authorization, project bidding (sealed bids and competitive sealed proposals), bid awards, bid bond requirements, and contract renewals.	25	0	N/A
Contract Administration	Contract terms and conditions, insurance, bond and permitting requirements, and minority and women owned business ("MWBE") requirements.	10	2	1, 2
Project & Cost Management	Invoice processing, project planning, scheduling, quality control, subcontract management, cost management, owner direct material purchases ("ODMP") management, and project reporting.	36	0	N/A
Supplemental Agreement Management	Supplemental agreement review, approval, and execution.	9	0	N/A
TOTALS:		80	2	

DETAILED OBSERVATIONS

Observation 1 – Payment to Ineligible Subcontractors

Relative Priority

Medium

Procurement

Contract Administration

Project & Cost Management

Supplemental Agreement Management

Contract(s): Superior Construction Co.

Observation

The construction of S.R. 429 (Wekiva Parkway) is being financed with a Federal loan, with requirements to follow Federal guidelines for including specific costs incurred by Disadvantaged Business Enterprise (DBE) firms. As a result, Superior Construction Co. was required by Section 8 “Disadvantaged Business Enterprise” of the executed contract to have an approved DBE Affirmative Action Program Plan filed with CFX and also have a plan to use DBE Certified subcontractors.

Superior Construction Co. initially listed one of the subcontractors, RWH Construction, Inc. a DBE subcontractor, and charged costs as such on five invoices. It was later determined that RWH Construction, Inc. was removed from the DBE listing due to an ineligible status with the Federal Highway Administration (FHWA). This was appropriately noted by the CEI (GAI) and CFX, and new control procedures were implemented by the CEI to verify eligibility for future subcontractor selections for this Project. However, the incorrect classification of RWH Construction, Inc. as a DBE contractor resulted in the inability to pay \$73,856.48 (total amount paid to RWH) of project costs using Federal funds.

Recommendation

CFX should implement a subcontractor compliance checklist similar to the one implemented by the CEI on this project to be utilized in a similar fashion on all future federally funded projects. A listing of authorized subcontractors should be included in the checklist and the checklist should be used to track the approval of subcontractors. Additionally, the checklist should detail mandatory criteria to be met by the subcontractor regarding eligibility requirements with the FHWA, EEO, DBE eligibility, etc.

Continued on the following page....

DETAILED OBSERVATIONS

Observation 1 – Payment to Ineligible Subcontractors

Relative Priority

Medium

Contract(s): Superior Construction Co.

Management Response

RWH was identified to be a disqualified contractor with the FHWA during a review of DBE eligibility with FDOT that was performed in August 2016 (prior to the Protiviti audit.) This was after RWH Construction had completed \$93,313.02 of work on the project.

As a result of the review, it was determined that the FDOT listing of approved DBE Contractors includes contractors that have been disbarred or suspended according with the FHWA. Immediately after discovering that this was the case with RWH, CFX consulted the FHWA for the appropriate course of action. The FHWA and CFX agreed that moving forward there would not be any new subcontracts with RWH on the Wekiva projects, however, RWH was allowed to complete the work subcontracted for the Superior and Prince projects. However, none of the work completed would be eligible for reimbursement by the Federal TIFIA loan.

Prior to this determination, CFX CEI's were approving subcontractors based solely on the UPC DBE Directory on the FDOT website. Upon realization that the FDOT site did not consider the FHWA list, CFX implemented an enhanced approval process that required verification of subcontractors with five different web sites to confirm contractor status for Federally Funded Contracts.

Management Action Plan

As previously mentioned, CFX has implemented a new, more robust contractor status approval process for any federally funded projects. This was put into place as of August 29, 2016. No further action is required.

Action Plan Owner / Due Date

Not Applicable – Management Action Plan Complete

Procurement

Contract Administration

Project & Cost Management

Supplemental Agreement Management

DETAILED OBSERVATIONS

Observation 2 – Contractor Compliance with Insurance Requirements

Relative Priority

Low

Procurement

Contract Administration

Project & Cost Management

Supplemental Agreement Management

Contract(s): Precision Contracting Services, Inc.

Observation

The Precision Contracting Services, Inc. (Precision) contract states that all insurance companies used by the Contractor should have been in business for at least five years and have A.M. Best financial ratings of at least A- (excellent) and a financial size category rating of XII (\$1 Billion to \$1.25 Billion in policyholder surplus funds) or higher.

Precision used three separate insurance carriers over the life of the contract for commercial liability, business automobile liability, worker's compensation coverages, and unemployment insurance. Two of the insurance carriers, Amerisure Insurance Co. and Amerisure Mutual Insurance Co., maintained a financial rating of A- or better; however, their financial size category was only XI (\$750 Million to \$1 Billion in policyholder surplus funds) which is below the size required per the contract.

As a result of observations from the contracts audit in FY 2016, CFX implemented a new insurance compliance review for all insurance renewals for current and future projects to verify credit ratings and financial size category requirements; however, the Precision contract was executed prior to the implementation of the new insurance compliance review.

Recommendation

In addition to the renewal monitoring process currently in place as a result of the FY 2016 contracts audit, CFX should implement a retrospective review of the A.M. Best Ratings and financial size categories for insurance carriers currently utilized by vendors for all active construction and maintenance contracts when new insurance certificates are submitted for review. The review should include researching historical financial ratings and sizes for each insurance carrier to assess current compliance with contract requirements.

Management Response

Management concurs with the observation.

DETAILED OBSERVATIONS

Observation 2 – Contractor Compliance with Insurance Requirements

Relative Priority

Low

Contract(s): Precision Contracting Services, Inc.

Management Action Plan

CFX will perform a retrospective review of the A.M. Best Ratings and financial size categories for insurance carriers currently utilized by vendors for all active construction and maintenance contracts retroactive to July 1, 2016. CFX will also perform a review when new insurance certificates are submitted for review.

Procurement

Action Plan Owner / Due Date

Aneth Williams, Director of Procurement / December 2017

Contract Administration

Project & Cost Management

Supplemental Agreement Management

APPENDIX A

Detailed Audit Procedures Performed

APPENDIX A

Detailed Audit Procedures Performed

Procurement

Internal Audit performed detailed audit procedures related to the procurement, bidding, and contract award, and contract renewal of all contracts selected for testing. The procedures performed included:

- ❖ High level review of the process for establishing bid estimates for large construction contracts;
- ❖ Testing of Board approval to advertise for bids and proposals and Board approval of the contract award;
- ❖ Testing for the use of five year contract terms and the option for five one year renewals for contracts;
- ❖ Testing of the key components of the competitive sealed bid and proposal processes, including:
 - Completion and utilization of bidding and award schedules;
 - Timestamps applied to all received proposals and compliance with submittal deadlines;
 - The use of bid opening and bid tabulation sheets;
 - Performance of unbalanced bid reviews for competitive bids;
 - Completion of disclosure forms completed by CFX's employees responsible for evaluating technical and price proposals; and
 - Comparison of evaluation and scoring to advertised request for proposals.
- ❖ Completion and distribution of the monthly expiring contracts report by the procurement department; and
- ❖ Completion and approval of the expiring contract renewal worksheet and Board approval of contract renewals.

Continued on the following page...

APPENDIX A

Detailed Audit Procedures Performed

Contract Administration

Internal Audit performed detailed audit procedures related to key contract terms and conditions utilized by CFX and the satisfaction of insurance, bonding, permitting and MWBE requirements by the contractors selected for testing. The procedures performed included:

- ❖ Testing for the review of contracts by CFX's Legal Counsel;
- ❖ Testing of key contract reviews and clauses, including:
 - Review by CFX's Legal Counsel; and
 - Inclusion of key right to audit, termination, and indemnity clauses.
- ❖ Outlining and testing of insurance, bonding, and permitting requirements specific to the contracts selected; and
- ❖ Satisfaction of MWBE requirements set forth in the original bid and as required by CFX.

Supplemental Agreement Management

Internal Audit performed detailed audit procedures related to supplemental agreement execution, review, and approval. The procedures performed included:

- ❖ Testing for Board approval of all supplemental agreements in excess of \$50,000;
- ❖ Testing for the approval of all supplemental agreements by the appropriate parties;
- ❖ Testing of adequate supporting documentation and compliance with contract terms and conditions in regards to price and scope for all executed supplemental agreements related to the construction contracts selected for review; and
- ❖ Testing of a sample of fuel price and bituminous mix adjustments related to the construction contracts selected for review.

Continued on the following page ...

APPENDIX A

Detailed Audit Procedures Performed

Project & Cost Management

Internal Audit performed detailed audit procedures related to invoice processing and approval, project planning, scheduling and quality control, project cost management and reporting, subcontractor management, CEI oversight, and ODMP processing. The procedures performed included:

- ❖ Testing of a sample of invoices for the projects selected for adequate review and approval by the appropriate personnel and compliance with CFX's invoice processing procedures;
- ❖ Discussion of current practices in regards to quality control and risk management plans and performance and quality monitoring;
- ❖ Testing of subcontractor approval and a sample of payments made to subcontractors;
- ❖ Detailed testing of costs billed for a sample of invoices selected for each of the service contracts selected and detailed testing of a sample of the quantities billed for each of the construction contracts selected;
- ❖ Utilization and monitoring of the CEI Consultants assigned to construction contracts;
- ❖ Detailed testing of costs billed for a sample of invoices selected for each of the construction contracts selected and detailed testing of a sample of the quantities billed vs. installed for each of the construction contracts selected;
- ❖ Detailed testing of fuel price and bituminous mix adjustment calculations;
- ❖ Discussion and limited testing of changes to project schedules;
- ❖ Review of reporting submitted to management on a regular basis; and
- ❖ Detailed testing of the ODMP programs implemented for the construction contracts selected.

Face the Future with Confidence

© 2017 Protiviti Inc. An Equal Opportunity Employer M/F/Disability/Veterans. Protiviti is not licensed or registered as a public accounting firm and does not issue opinions on financial statements or offer attestation services. All registered trademarks are the property of their respective owners.

protiviti®

INTERNAL MEMORANDUM

SUBJECT: CHANGE MANAGEMENT REVIEW - TOLLING SYSTEM REPLACEMENT

DATE: MARCH 17, 2017

The Central Florida Expressway Authority (“CFX”) Internal Audit plan for Fiscal Year 2017 included Phase 2 of a project to review the internal controls surrounding the “Toll System Replacement” (“TSR”) Project. Phase 2 included two components:

- Vulnerability scans to identify potential vulnerabilities that exist on systems that support the new toll system.
- An access control review of the “Law Enforcement Notification System” (“LENS”) and the “Toll Management Console” (“TMC”).

The vulnerability scans are ongoing, and Internal Audit will provide a summary after they are complete.

The access control review was scheduled to be completed within Fiscal Year 2017, however neither “LENS” nor “TMC” will be deployed to the environment during Fiscal Year 2017. They are expected to be deployed in Fiscal Year 2018, and Internal Audit will include time in the FY2018 audit plan to address the risks related to these applications.

INTERNAL MEMORANDUM

SUBJECT: CENTRAL FLORIDA EXPRESSWAY AUTHORITY
CALL CENTER STAFFING MODEL ASSISTANCE

DATE: MARCH 14, 2017

Background and Objectives:

As outlined in the 2017 Internal Audit plan, the Central Florida Expressway Authority (“CFX”) requested that Protiviti, through partnership with its customer call center subject matter expert, assist with an independent analysis of its call center staffing model used to forecast agent staffing needs to match call volume patterns. This request was in part driven by CFX seeking to proactively manage a request from EGIS, its third party, outsourced call center vendor, to hire additional agents to cover increased call volumes and to maintain service levels within established targets. As part of this project, CFX sought to better understand requests from EGIS to hire additional agents, and requested guidance with selecting a technology product to help it proactively manage agent scheduling and forecasting into the future.

Scope, Approach, and Results

During the time period time period of August 2016 through December 2016, a Protiviti supported CFX with the following activities.

1. Pre-procurement advisory services specific to the acquisition of the Monet system, the technology package selected by CFX to manage agent staffing and forecasting within its customer call center. Specific to pre-procurement advisory services, Protiviti performed the following:
 - Provided advice and guidance to CFX during the procurement of Monet. More specifically, Protiviti provided input on the functionality and ability of the Monet package to meet CFX’s staffing and forecasting management needs.
 - Read the Monet proposal and provided input to CFX for points to consider.
 - Provided guidance to CFX on needs and opportunities in advance of the implementation of Monet, including reporting elements and other enhancements. Specifically, Protiviti provided guidance around which components of the Monet platform to acquire to help CFX meet its business needs. Ultimately, CFX elected to add a performance metrics component to the initially proposed scope. The performance metrics component allows for more detailed reporting to help manage the center.
 - Provided input on skill requirements for potential candidates for an open Business Analyst position to support the new Monet scheduling software.
2. Post-procurement of the Monet software package, Protiviti supported CFX through the implementation of Monet by performing the following:
 - Provided subject matter guidance and assistance to advise on use and knowledge transfer.
 - Participated in design meetings with CFX and Monet.
 - Participated in vendor training and supported CFX throughout the process to verify that the training provided by Monet addressed CFX’s needs for effective handover and management of the new solution.

Reporting and Deliverables

No deliverables were prepared or provided as a result of this work and the advisory services provided to CFX. At the completion of the procedures outlined, this memo summarizing the assistance provided has been prepared.

Executive Summary of the 2017 Vendor Security Review

Central Florida Expressway Authority

September 2016

Table of Contents

I. Executive Summary 1

2017 Vendor Security Review

I. Executive Summary

Background

During the period between August 1 to September 2, 2016, Internal Audit (“IA”) performed a Vendor Security Review for the Central Florida Expressway Authority (“CFX”). This is the first review of vendor security that IA has conducted at CFX. The review focused on vendor IT connections entering the CFX environment and vendor systems within the CFX environment. CFX vendors play an important role as they perform a variety of critical duties including database management, web development, Intelligent Transportation Systems (“ITS”) hardware maintenance, fiber optic network support, engineering, marketing, toll operations and more. The CFX and ITS environments share network equipment that allows communication between the networks, though each is a distinct environment. Though both utilize vendors, the CFX IT environment is larger, making up approximately 90% of the IT systems within CFX. ITS comprises approximately 10% of the IT systems within CFX, and is the area to which vendors connect to maintain systems on the roadways, or systems that support roadway systems.

Scope and Approach

The focus of this review had two (2) primary components. First, IA reviewed vendor IT connections coming into the CFX environment, and second, IA reviewed security configurations of vendor systems within the CFX environment. Specific steps to accomplish these objectives are described here:

- To assess vendor connections into the CFX environment, IA:
 - Established an inventory of vendors with whom CFX exchanges data. In so doing, IA confirmed relevant attributes about each connection, including:
 - The type of connection used (e.g., web URL, Secure File Transfer protocol (SFTP), hosted portal, system-to-system connectivity, etc.)
 - The nature and volume of the data exchanged
 - Identified the appropriate CFX business owner for each connection and discussed the security processes and controls in place to protect data in transit and once it arrived at its destination.
 - Executed specific procedures to test the security controls in place including:
 - Security of the connection
 - Access controls
 - Logging and monitoring
- To assess vendors systems within the CFX environment, IA:
 - Established an inventory of vendors that have placed systems within the CFX environment
 - Identified the appropriate CFX business owner for each vendor system (or group of systems) that exists within the CFX environment and discussed the security processes and controls in place to protect data on those systems.
 - Executed specific procedures to validate the design and operating effectiveness of the security controls in place including
 - System configurations (system hardening, operating system patching, software updates)

2017 Vendor Security Review

- Access controls
- Logging and monitoring

In order to accomplish this review, Internal Audit:

- Interviewed key personnel (i.e. CFX Security Manager, ITS Domain Administrator, IT Administrators)
- Performed a Risk Analysis of vendors in the environment to determine which to sample
- Performed a sample-based review of high-risk vendor access
- Reviewed documentation associated with the vendor access request, authorization, and approval process
- Performed walkthroughs of CFX access control systems (i.e. Active Directory, Juniper Radius, and the WatchGuard Firewall)
- Reviewed system configurations for a sample of vendor systems (or systems to which vendors had access)
- Obtained an understanding of how vendor access is provisioned, controlled, and monitored

The vendor systems and connections assessed as part of this review are:

- Transcore – Manages databases and servers in the environment
- Atkins – Manages and maintains systems within the ITS environment
- Kapsch – Manages and maintains systems within the ITS environment
- Evolve – Manages and maintains websites within the CFX environment
- Carousel – Provides support for network infrastructure in the CFX environment
- AECOM – Collects cash tolls for CFX on the roadways

Summary of Findings

As a result of this review, Internal Audit identified six (6) observations specific to the ITS environment that should be addressed in order to strengthen the overall security of vendor IT connections that come into CFX's ITS environment and the security configurations on vendor systems that exist within the CFX ITS environment (no observations were identified within the CFX IT environment). The observations are grouped into the following three (3) high-level topics:

- Vendor Access and Privileges
- Vulnerability Management
- System Configuration Settings

2017 Vendor Security Review

Recommendations

The following high-level recommendations should be considered in order to address the topics above:

- Review Vendor Access and Privileges
- Require Formal Vulnerability Management Processes
- Enhance System Configuration Settings

Status of Completion

As of the time of this report, five of the six observations have been remediated.

**Central Florida Expressway Authority
Administration Activity - Internal Audit
Budget Worksheet**


Account Description


2017 Annual Budget	Projected Year-end Actual	2018 Annual Budget	\$ Inc (Decr) over 2017 Budget	% Inc (Decr) over Proj. 2017 Actual	% Inc (Decr) over 2017 Budget
564,000	500,000	564,000	-	13%	0%
564,000	500,000	564,000	-	13%	0%

OTHER
05-130-690-53410 Contract Personnel

MEMORANDUM

TO: Audit Committee Members

FROM:  Joseph L. Passiatore, General Counsel

DATE:  March 22, 2017

SUBJECT: Internal Audit Contract Renewal / Protiviti, Inc. / Contract No. 000931

CFX's contract with Protiviti, Inc. for internal audit services is currently scheduled to expire on June 30, 2017.

The original contract, dated May 22, 2013, provided for a three year term with two one year renewals. Last year the Audit Committee recommended and the Board approved the first one year renewal.

Staff is requesting the Committee's direction as to whether it wishes to recommend exercising the final one year extension of Protiviti's contract in the same amount of \$499,000.00, and at the same hourly rates set forth in Task Order No. 4.

JLP/ml

Enclosures: Renewal 01, May 22, 2013 Task Order No. 4,
Contract and Worksheet for Renewal

cc: Laura Kelley
Lisa Lumbard

Central Florida Expressway Authority
CONTRACT RENEWAL AGREEMENT
CONTRACT NO. 000931

THIS CONTRACT RENEWAL AGREEMENT (the "Renewal Agreement"), made and entered into this 12th day of May, 2016, by and between the Central Florida Expressway Authority, hereinafter called "CFX" and Protiviti, Inc., hereinafter called the "Contractor"

WITNESSETH

WHEREAS, CFX and the Contractor entered into a Contract Agreement (the "Original Agreement") dated May 22, 2013, whereby CFX retained the Contractor to perform internal auditor services; and

WHEREAS, pursuant to Article 2 of the Original Agreement, CFX and Contractor wish to renew the Original Agreement for a period of one (1) year;

NOW, THEREFORE, for and in consideration of the mutual benefits to flow each to the other, CFX and Contractor agree to a first renewal of said Original Agreement beginning the 1st day of July, 2016 and ending the 30th day of June, 2017 in the amount of \$499,000.00 which amount restates the amount of the Original Agreement.

Contractor states that, upon its receipt and acceptance of Final Payment for Services rendered under the Original Agreement ending June 30, 2016, the Contractor shall execute a 'Certificate of Completion of the Original Agreement and Acceptance of Final Payment' that waives all future right of claim for additional compensation for services rendered under the Original Agreement ending June 30, 2016.

All terms and conditions of said Original Agreement and any supplements and amendments thereto shall remain in full force and effect during the full term of this Renewal Agreement.

IN WITNESS WHEREOF, the parties have executed this Renewal Agreement by their duly authorized officers on the day, month and year set forth above.

PROTIVITI, INC.

BY: *David J. Taylor*
Authorized Signature

Print Name: DAVID J. TAYLOR

Title: MANAGING DIRECTOR

ATTEST: *Marc Lingle* (SEAL)
Secretary or Notary



CENTRAL FLORIDA EXPRESSWAY AUTHORITY

BY: *Lisa Howard*
Director of Procurement


Approved as to form and execution, only

Joseph J. Rossette
General Counsel for CFX

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MEMORANDUM

TO: CFX Board Members

FROM: Robert Johnson
Manager of Procurement 

DATE: April 26, 2016

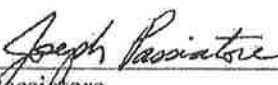
SUBJECT: Approval of Contract Renewal Agreement
Internal Auditor Services with
Protiviti, Inc.
Contract No. 00931

Board approval is requested for the first renewal of the referenced contract with Protiviti, Inc. (Protiviti) for internal auditing services. The current contract expires on June 30, 2016. The term of the requested renewal will be one year beginning July 1, 2016, and ending June 30, 2017, in the amount of \$499,000.00. The original contact was three years with two (2) one-year renewals.

The Audit Committee has recommended this renewal.

Original Contract Amount	\$730,500.00
Supplemental No. 1	\$137,000.00
First Renewal	<u>\$499,000.00</u>
Total	\$1,366,500.00

Reviewed by: _____


Joseph Passiatore
General Counsel

Task Order No. 4

This is Task Order No. 4 for Contract No. 000931 by and between the Central Florida Expressway Authority ("**Authority**") and Protiviti Inc. ("**Auditor**") dated May 22, 2013. This Task Order shall be effective immediately after signed by both parties.

Scope of Services

Auditor shall perform the ^{CFX's} functions of the Authority's internal audit department, as agreed to between Auditor and the Authority as more fully set forth in the Fiscal 2017 Internal Audit Plan approved by the Audit Committee. The services to be provided for under this Task Order No. 4 shall cover the period beginning July 1, 2016, through June 30, 2017.

A planning memorandum shall be developed for each audit project executed under the plan. The planning memorandum will specify for each project the scope of services, the reporting structure, the frequency and format of communications, the standards that will be applicable, the nature and format of deliverables, and an estimate of hours required to complete the audit.

Auditor Engagement Team Leaders and Project Staffing

Phil Fretwell, Engagement Managing Director
David Taylor, IT Managing Director
Jeffrey Tecau, Managing Director
Teresa Mallary, Senior Manager
Managers, Seniors, and Consultants as needed

Upon establishing and confirming the project schedule and specific resource requirements of Auditor resources with the Authority's Audit Committee or Audit Committee designee, Auditor will require at least two weeks' ^{CFX's} notice prior to the effective date of any modification to the Auditor personnel schedules.

^{CFX} Authority Project Manager and Additional Contacts

Audit Committee
General Counsel

Special Considerations

Audits should be planned in such a way as to coordinate closely with ^{CFX} Authority staff to avoid unnecessary disruption of normal activities and eliminate duplication of work.

Roles and Responsibilities

^{CFX} The Authority will perform the following tasks and provide Auditor with the following information:

- Maintain overall responsibility for management decisions concerning the Project;

- Timely access to appropriate personnel for interviewing and review;
- Provide ongoing direction regarding scope and objectives;
- Timely review of Auditor work product and deliverables.

Auditor will work under the direction of the Audit Committee or Audit Committee designee. Auditor will report administratively to General Counsel for matters related to scheduling, coordination and other administrative items.

Copies of any working papers will be provided to the Authority if so desired. In addition, original working papers will be available for examination by the Audit Committee or Audit Committee designee, and with prior written consent to applicable regulatory agencies.

Fees

Auditor will charge for this work based upon the level of staff and time required to complete this Task Order. Consistent with the Authority's fiscal 2017 budget for Internal Audit Services, the total fees for this Task Order are expected to be \$499,000. If any out-of-pocket expenses are expected to be incurred in connection with rendering these services, Auditor will obtain Authority's approval prior to incurring such expenses. These approved expenses will be reimbursed to Auditor at actual cost without mark up. Auditor will periodically advise the Audit Committee on the status of fees and expenses incurred and estimated total costs. The Authority acknowledges that Auditor's work is highly dependent on the availability of the Authority's personnel, other contractors of the Authority and other factors beyond the Auditor's control. Auditor will use commercially reasonable efforts to assist the Authority in meeting any stated deadlines but the Authority acknowledges that despite these efforts, due to such factors, any stated deadlines and timelines may not be met.

Fees will be billed to the Authority using the following schedule:

Level	Hourly Rate
Managing Director	\$190
Director	\$190
Associate Director	\$190
Senior Manager	\$190
Manager	\$190
Senior Consultant	\$120
Consultant	\$120
Intern	\$90

The above includes an Intern rate level that was not part of the original price proposal. Protiviti may use an Intern periodically to perform the duties typical of a new Consultant.

Billings will be rendered monthly and payment will be due upon receipt of invoice. Actual out-of-pocket expenses will be included in billings as incurred.


Payments under the Agreement and interest on any late payments shall be governed by the Florida Prompt Payment Act, Section 218.70 Florida Statutes, as amended.

Deliverables

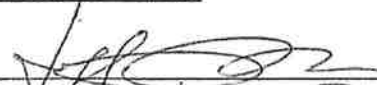
At the conclusion of each project, Auditor will issue audit reports incorporating Auditor's work. Auditor will promptly discuss any matters that come to Auditor's attention during the work with appropriate Authority management personnel so that management has an opportunity to consider the matters before final reports are issued, including whether management wishes Auditor to perform additional procedures in response to any identified conditions.

IN WITNESS WHEREOF, this Task Order No. 4 is accepted on the date last written below, subject to the terms and conditions above stated and in the contract.

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

By: 
Print Name: Aweth Williams
Title: Director of Procurement
Date: 9-27-16

PROTIVITI INC.

By: 
Print Name: JERRAL TECAU
Title: MANAGING DIRECTOR
Date: 9/21/16

**REVIEWED AND APPROVED
BY CFX LEGAL**


9/26/16

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

September 27, 2016

Mr. Jeffery B. Tecau
Managing Director (407) 849-3900
Protiviti, Inc.
301 East Pine Street, Suite 225
Orlando, Florida 32801

RE: Task Order No. 4
Internal Audit Services
Contract No. 000931

Dear Mr. Tecau:

Attached for your file is one (1) fully executed copy of the referenced contract. If you have any questions you can contact me at 407-690-5365.

Sincerely,



Aneth Williams
Director of Procurement

Attachments

fedEx Express Package
US Airbill

FedEx Tracking Number **8103 9130 5304**

PO# **ORLA 68**

MUR4

Form ID No. **0215**

Sender's Copy

Please print and press hard.

Date **9/28/2016** Sender's FedEx Account Number **1119-0224-0**

Sender's Name **Aneth Williams** Phone **(407) 690-5000**

Company **CENTRAL FLORIDA EXPRESS WAY**

Address **4974 ORL TOWER RD**

City **ORLANDO** State **FL** ZIP **32807-1684**

Internal Billing Reference **OPTION 3**

Recipient's Name **JEFFERY B. TECAU** Phone **(407) 849-3900**

Company **Protiviti, INC.**

Address **301 EAST PINE STREET**

Address **Suite 225**

City **ORLANDO** State **FL** ZIP **32801**

0123991306

 Shipping online just got easier.
Go to fedex.com/lite

4 Express Package Service *To most locations.

Packages up to 150 lbs.
For packages over 150 lbs, use the
FedEx Express Freight US Airbill.

Next Business Day

FedEx First Overnight
Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Priority Overnight
Next business morning. *Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Standard Overnight
Next business afternoon.*
Saturday Delivery NOT available.

2 or 3 Business Days

FedEx 2Day A.M.
Second business morning.*
Saturday Delivery NOT available.

FedEx 2Day
Second business afternoon.* Thursday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Express Saver
Third business day.*
Saturday Delivery NOT available.

5 Packaging *Declared value limit \$500.

FedEx Envelope* FedEx Pak* FedEx Box FedEx Tube Other

6 Special Handling and Delivery Signature Options Fees may apply. See the FedEx Service Guide.

Saturday Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

No Signature Required
Packages may be left without obtaining a signature for delivery.

Direct Signature
Someone at recipient's address may sign for delivery.

Indirect Signature
If no one is available at recipient's address, someone at a neighboring address may sign for delivery. For residential deliveries only.

Does this shipment contain dangerous goods?
One box must be checked.

No Yes As per attached Shipper's Declaration. Yes Shipper's Declaration not required. Dry Ice Dry Ice, % UN1845 _____ x _____ kg

Restrictions apply for dangerous goods --- see the current FedEx Service Guide. Cargo Aircraft Only

7 Payment Bill to:

Enter FedEx Acct. No. or Credit Card No. below.
 Sender FedEx Acct. No. Credit Card #/kt. Recipient Third Party Credit Card Cash/Check

Total Packages _____ Total Weight _____ Total Declared Value* _____
lb. \$ _____ 00

Liability is limited to US\$100 unless you declare a higher value. See back for details. By using this airbill you agree to the service conditions on the back of this airbill and in the current FedEx Service Guide, including terms that limit our liability.

611

Rev. Date 5/15 • Part #163134 • ©1994-2015 FedEx • PRINTED IN U.S.A. 57M

CONTRACT

**ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
AND
PROTIVITI, INC.**

INTERNAL AUDITOR SERVICES

CONTRACT NO. 000931

**CONTRACT DATE: MAY 22, 2013
CONTRACT AMOUNT: \$730,500.00**



**ORLANDO-ORANGE COUNTY
EXPRESSWAY AUTHORITY**

**CONTRACT, SCOPE OF SERVICES, METHOD OF COMPENSATION,
TECHNICAL PROPOSAL AND PRICE PROPOSAL
FOR
INTERNAL AUDITOR SERVICES**

CONTRACT NO. 000931

MAY 2013

Members of the Board

**Walter A. Ketcham, Jr., Chairman
R. Scott Batterson, P.E., Vice Chairman
Teresa Jacobs, Secretary/Treasurer
Noranne B. Downs, P.E., Ex-Officio Member**

Executive Director

Max Crumit, P.E.

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
CONTRACT	1 to 14
SCOPE OF SERVICES	SS-1 to SS-5
Exhibit A - Memorandum of Understanding with DHSMV	
METHOD OF COMPENSATION	MC-1 to MC-2
TECHNICAL PROPOSAL	TP-1 to TP-27
PRICE PROPOSAL	PP-1

CONTRACT

This Contract (the "Contract" as defined herein below), is made this 22nd day of May, 2013, between the ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY, a body politic and agency of the State of Florida, hereinafter called the AUTHORITY and PROTIVITI, INC., 301 East Pine Street, Suite 225, Orlando, Florida 32801, hereinafter the AUDITOR:

WITNESSETH:

WHEREAS, the AUTHORITY was created by statute and is charged with acquiring, constructing, operating and maintaining a system of limited access roadways known as the Orlando-Orange County Expressway System; and,

WHEREAS, the AUTHORITY has been granted the power under Section 348.754(2)(m) of Florida Statutes, "to do all acts and things necessary or convenient for the conduct of its business and the general welfare of the AUTHORITY, in order to carry out the powers granted to it (by state law);" and,

WHEREAS, the AUTHORITY has determined that it is necessary and convenient in the conduct of its business to retain the services of an auditor to perform internal auditor services and related tasks as may be assigned to the AUDITOR by the AUTHORITY and identified as Contract No. 000931; and,

WHEREAS, on or about March 16, 2013, the AUTHORITY issued a Request for Proposals seeking qualified auditors to perform such tasks; and,

WHEREAS, AUDITOR was the successful one of three qualified firms that responded to the Request for Proposals and was ultimately selected; and,

NOW THEREFORE, in consideration of the mutual covenants and benefits set forth herein and other good and valuable consideration, the receipt and sufficiency of which being hereby acknowledged by each party to the other, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED

The AUDITOR shall, for the consideration herein stated and at its cost and expense, do all the work and furnish all the materials, equipment, supplies and labor necessary to perform this Contract in the manner and to the full extent as set forth in the Contract Documents all of which are hereby adopted and made part of this Contract as completely as if incorporated herein. The Contract shall be performed and services provided to the satisfaction of the duly authorized representatives of the AUTHORITY in accordance with the Scope of Services, who shall have at all times full opportunity to evaluate the services provided under this Contract.

The services to be provided under this Contract include performing internal auditor services in accordance with the internal audit plan approved by the AUTHORITY's audit committee.

The AUTHORITY does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the AUDITOR is providing these services on a non-exclusive basis. The AUTHORITY, at its option, may elect to have any of the services set forth herein performed by other auditors or AUTHORITY staff.

The Contract Documents, in order of precedence, consist of:

- 1.1 The Contract, including insurance policies,
- 1.2 The Scope of Services,
- 1.3 The Method of Compensation,
- 1.4 The Technical Proposal submitted by AUDITOR, and
- 1.5 The Price Proposal submitted by AUDITOR,

(collectively, the "Contract").

2. TERM AND NOTICE

The initial term of the Contract will be three (3) years from the date indicated in the Notice to Proceed from the AUTHORITY. There shall be two renewal options of one (1) year each. The options to renew are at the sole discretion and election of the AUTHORITY. Renewals will be based, in part, on a determination by the AUTHORITY that the value and level of service provided by the AUDITOR are satisfactory and adequate for the AUTHORITY's needs. If a renewal option is exercised, the AUTHORITY will provide the AUDITOR with written notice of its intent at least 150 days prior to the expiration of the initial three-year Contract Term.

The AUTHORITY shall have the right to terminate or suspend the Contract, in whole or in part, at any time with 10 days notice for convenience or 15 days with cure notice for cause for AUDITOR's material failure to perform the provisions of the Contract. Under no circumstances shall a properly noticed termination by the AUTHORITY (with or without cause) constitute a default by the AUTHORITY. In the event of a termination for convenience or without cause, AUTHORITY shall notify AUDITOR (in writing) of such action with instructions as to the effective date of termination or suspension, in accordance with the time frames set forth hereinabove. AUDITOR will be paid for all work performed prior to termination and any reasonable, documented, direct, normal, and ordinary termination expenses. AUDITOR will not be paid for special, indirect, consequential, or undocumented termination expenses. Payment for work performed will be based on Contract prices, which prices are deemed to include profit and overhead. No profit or overhead will be allowed for work not performed, regardless of whether the termination is for cause.

If AUDITOR: (i) fails to perform the Contract terms and conditions; (ii) fails to begin the work under the Contract within the time specified in the "Notice to Proceed"; (iii) fails to perform the work with sufficient personnel or with sufficient materials to assure the prompt performance of the work items covered by the Contract; (iv) materially fails to comply with the Contract, or (v) performs unsuitably or unsatisfactorily in the opinion of AUTHORITY reasonably exercised in accordance with the Scope of Services, or for any other cause whatsoever, fails to carry on the work in an acceptable manner in accordance with the Scope of Services, the AUTHORITY will

give notice in writing to the AUDITOR of such delay, neglect or default and provide AUDITOR with a reasonable opportunity to cure. If the Contract is declared in default, the AUTHORITY may take over the work covered by the Contract.

If AUDITOR (within the curative period, if any, described in the notice of default) does not correct the default, AUTHORITY will have the right to remove the work from AUDITOR and to declare the Contract in default and terminated.

Upon declaration of default and termination of the Contract, AUTHORITY will have the right to appropriate or use any or all materials as the AUTHORITY determines, and may retain others for the completion of the work under the Contract, or may use other methods which in the opinion of AUTHORITY are required for Contract completion. All costs and charges incurred by AUTHORITY because of, or related to, the AUDITOR's default (including the costs of completing Contract performance in excess of the sum which would have been payable under the Contract) shall be charged against the AUDITOR. If the expense of Contract completion exceeds the sum which would have been payable under the Contract, the AUDITOR shall pay the AUTHORITY the amount of the excess. If, after the default notice curative period has expired, but prior to any action by AUTHORITY to complete the work under the Contract, AUDITOR demonstrates an intent and ability to cure the default in accordance with AUTHORITY's requirements, AUTHORITY may, but is not obligated to, permit AUDITOR to resume work under the Contract. In such circumstances, any costs of AUTHORITY incurred by the delay (or from any reason attributable to the delay) will be deducted from any monies due or which may become due AUDITOR under the Contract. Any such costs incurred by AUTHORITY which exceed the remaining amount due on the Contract shall be reimbursed to AUTHORITY by AUDITOR. The financial obligations of this paragraph, as well as any other provision of the Contract which by its nature and context survives the expiration of earlier termination of the Contract, shall survive the expiration or earlier termination of the Contract.

AUTHORITY shall have no liability to AUDITOR for expenses or profits related to unfinished work on a Contract terminated for default.

AUTHORITY reserves the right to terminate or cancel this Contract in the event the AUDITOR shall be placed in either voluntary or involuntary bankruptcy or an assignment is made for the benefit of creditors. Such termination shall be deemed a termination for default.

3. CONTRACT AMOUNT AND COMPENSATION FOR SERVICES

3.1 The Contract Amount for the Contract term is \$730,500.00. Services shall be provided and fees to be billed for each year of the contract will be as agreed in the Task Order.

3.2 AUTHORITY agrees to pay AUDITOR for services performed in accordance with the Method of Compensation.

4. AUDIT AND EXAMINATION OF RECORDS

4.1 Definition of Records:

(i) "Contract Records" shall include, but not be limited to, all information, communications and data, whether in writing or stored on a computer, computer disks, microfilm, writings, working papers, drafts, computer printouts, field notes, charts or any other data compilations, books of account, photographs, videotapes and audiotapes supporting documents, any other papers or preserved data in whatever form, directly related to the Contract or the AUDITOR's performance of the Contract determined reasonably necessary or desirable by the AUTHORITY to verify invoicing and performance.

AUTHORITY reserves and is granted the right (during regular business hours and after 48 hours advance notice) to review, audit, copy, examine and investigate in any manner, any Contract Records (as herein defined) of the AUDITOR or any subconsultant. By submitting a response to the Request for Proposal, AUDITOR or any subconsultant submits to and agree to comply with the provisions of this section.

If the AUTHORITY requests access to or review of any Contract Documents and AUDITOR unlawfully refuses such access or review, AUDITOR shall be in default under its Contract with AUTHORITY, and such refusal shall, without any other or additional actions or omissions, constitute grounds for suspension or disqualification of AUDITOR. Disqualification or suspension of the AUDITOR for failure to comply with this section shall also preclude the AUDITOR from acting in the future as a subconsultant of another AUDITOR doing work for the AUTHORITY during the period of disqualification or suspension. Disqualification shall mean the AUDITOR is not eligible for and shall be precluded from doing future work for the AUTHORITY until reinstated by the AUTHORITY.

Final Audit for Project Closeout: The AUDITOR shall permit the AUTHORITY, at the AUTHORITY's option, to perform or have performed, an audit of the records of the AUDITOR and (shall flow this Contract provision to any or all subconsultants) to support the compensation paid the AUDITOR. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the AUDITOR under the Contract are subsequently determined to have been inadvertently paid by the AUTHORITY because of accounting errors or charges not in conformity with the Contract, the AUDITOR agrees that such amounts are due to the AUTHORITY upon demand. Final payment to the AUDITOR shall be adjusted for audit results.

AUDITOR shall preserve all Contract Records for the entire term of the Contract and for a period of five (5) years after the later of: (i) final acceptance of the project by the AUTHORITY, (ii) until all claims (if any) regarding the Contract are resolved, or (iii) expiration of the Proposal Records and Contract Records' status as public records, as and if applicable, under Chapter 119, Florida Statutes.

5. MINORITY AND WOMEN'S BUSINESS ENTERPRISES

AUTHORITY has adopted a program to provide opportunities for small business, including Minority Business Enterprises ("MBEs") and Women's Business Enterprises ("WBEs"). Under the AUTHORITY's program, AUDITOR is encouraged to grant small businesses the maximum practicable opportunity to participate in the provision of the Services.

6. AUDITOR INSURANCE

AUDITOR shall carry and keep in force during the period of this Contract, the required amount of coverage as stated below. All insurance must be underwritten by insurers that are qualified to transact business in the State of Florida and that have been in business and have a record of successful and continuous operations for at least five (5) years. Each shall carry a rating of "A-" (excellent) and a financial rating of Class XII, as defined by A.M. Best and Company's Key Rating Guide and must be approved by the AUTHORITY. AUDITOR shall carry and keep in force the following insurance coverage, and provide the AUTHORITY with correct certificates of insurance (ACORD forms) upon Contract execution:

6.1 **Commercial General Liability** Insurance having a minimum coverage of One Million Dollars (\$1,000,000.00) per occurrence of bodily injury or property damage and a minimum of Two Million Dollars (\$2,000,000.00) annual aggregate for both General and Products and Completed Operations. Liability insurance shall be current ISO simplified form including products and completed operations coverage. The contractual liability insurance coverage shall include coverage for responsibilities and liabilities assumed by AUDITOR under this Agreement.

6.2 **Business Automobile Liability** (for bodily injury, death and property damage) having a minimum coverage of One Million Dollars (\$1,000,000.00) for each accident;

6.3 **Workers' Compensation Insurance** Coverage, including all coverage required under the laws of the state of Florida (as amended from time to time hereafter);

6.4 **Unemployment Insurance** Coverage in amounts and forms required by Florida law, as it may be amended from time to time hereafter.

Such insurance policies shall be without co-insurance, and shall (a) include the AUTHORITY, and such other applicable parties the AUTHORITY shall designate, as additional insureds for commercial general liability and business automobile liability, (b) be primary insurance, (c) include contractual liability for commercial general liability, (d) endeavor to provide that the policy may not be canceled or materially changed without at least thirty (30) days prior written notice to the AUTHORITY from the company providing such insurance, and (e) provide that the insurer waives any right of subrogation against AUTHORITY, to the extent allowed by law and to the extent the same would not void primary coverage for applicable insurance policies. AUDITOR shall be responsible for any deductible it may carry. At least fifteen (15) days prior to the expiration of any such policy of insurance required to be carried by AUDITOR hereunder, AUDITOR shall deliver insurance certificates to AUTHORITY evidencing a renewal or new policy to take the place of the one expiring. Procurement of insurance shall not be construed to

limit AUDITOR's obligations or liabilities under the Contract. The requirement of insurance shall not be deemed a waiver of sovereign immunity by AUTHORITY.

Any insurance carried by the AUTHORITY in addition to AUDITOR's policies shall be excess insurance, not contributory.

If AUDITOR fails to obtain the proper insurance policies or coverages, or fails to provide AUTHORITY with certificates of same, the AUTHORITY may obtain such polices and coverages at AUDITOR's expense and deduct such costs from AUDITOR payments.

7. AUDITOR RESPONSIBILITY

AUDITOR shall comply with, and shall cause its employees, agents, officers and subconsultants and all other persons for whom AUDITOR may be legally or contractually responsible to comply with, applicable laws, ordinances, rules, regulations, orders of public authorities, sound business practices, including without limitation:

- (i) those relating to the safety of persons and property and their protection from damage, injury or loss, and
- (ii) all workplace laws, regulations, and posting requirements, and
- (iii) implementation of a drug-free workplace policy at least of a standard comparable to, and in compliance with, AUTHORITY's Drug-Free Workplace Policy; And
- (iv) compliance with the public records laws of Chapter 119, Florida Statutes.

AUTHORITY acknowledges that AUDITOR's work is highly dependent on the availability of AUTHORITY's personnel, other contractors of AUTHORITY and other factors beyond the control of AUDITOR. AUDITOR will use commercially reasonable efforts to assist AUTHORITY in meeting any stated deadlines but AUTHORITY acknowledges that despite these efforts, due to such factors, any stated deadlines and timelines may not be met.

The AUTHORITY shall arrange for access to and make all provisions for the AUDITOR to enter upon public and private property as required for the AUDITOR to perform its services. The AUTHORITY shall also provide or arrange to provide AUDITOR with timely access to and use of the personnel, facilities, equipment, data and information to the extent necessary for AUDITOR to perform the services.

AUTHORITY acknowledges that the achievement of any policy, process, model, system or risk management practice depends not only on the design and implementation, but also on the quality, experience and continuity of personnel involved, the diligent ongoing execution, and the appropriate modifications as changing conditions warrant. AUTHORITY understands and accepts responsibility for all decisions related to, and implementation of policies, processes, models, systems and risk management practice assessments, methods and assumptions developed in the course of this project.

AUTHORITY is solely responsible for establishing and maintaining its own effective internal control system, record keeping, management decision-making and other management functions. AUTHORITY shall be fully and solely responsible for applying independent business judgment with respect to the services and the deliverables provided by AUDITOR, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports or other deliverables to AUTHORITY.

AUTHORITY acknowledges that there is no authoritative standard against which risk management practices can be directly compared. In practice, methodologies and approaches to measuring, managing and controlling risk vary considerably. New and refined practices continue to evolve and the characterization of policies, procedures or models as sound or "best" practices is judgmental and subjective.

AUDITOR shall be entitled to rely on all information provided by, and decisions and approvals of, AUTHORITY in connection with AUDITOR's work hereunder. AUTHORITY hereby releases AUDITOR and its personnel from any liability and costs relating to the services hereunder to the extent such liability and costs are attributable to any information provided by AUTHORITY personnel that is not complete, accurate or current in all material respects.

AUDITOR's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the AUTHORITY. The AUDITOR will not perform management functions or make management decisions for the AUTHORITY.

8. HOLD HARMLESS AND INDEMNIFICATION OF AUTHORITY

The AUDITOR shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless the AUTHORITY, and their officers, agents, and employees, from third party suits, actions, damages, and costs of every name and description, including reasonable attorneys' fees, arising from or relating to personal injury and damage to real or personal tangible property and alleged to be caused by the negligence or wrongful omission, in whole or in part, by AUDITOR, its agents, employees, partners, or subcontractors, provided, however, that the AUDITOR shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of the AUTHORITY.

Further, the AUDITOR shall fully indemnify, defend, and hold harmless the AUTHORITY from any suits, actions, damages, and costs of every name and description, including reasonable attorneys' fees, arising from or relating to violation or infringement of a trademark, copyright, patent, trade secret or intellectual property right, provided, however, that the foregoing obligation shall not apply to a misuse or modification of AUDITOR 's products or an operation or use of AUDITOR 's products in a manner not contemplated by the Agreement. If any product is the subject of an infringement suit, or in the AUDITOR's opinion is likely to become the subject of such a suit, the AUDITOR may at its sole expense procure for the AUTHORITY the right to continue using the product or to modify it to become non-infringing or procure or license alternate product(s) that are non-infringing. If the

AUDITOR is not reasonably able to modify or otherwise secure the AUDITOR the right to continue using the product, the AUDITOR shall remove the product and refund the AUTHORITY the amounts paid in excess of a reasonable rental for past use. The AUTHORITY shall not be liable for any royalties.

The AUDITOR's obligations under the preceding two paragraphs with respect to any legal action are contingent upon the AUTHORITY giving the AUDITOR (1) prompt written notice of any action or threatened action, (2) the opportunity to take over and settle or defend any such action at AUDITOR 's sole expense. The AUDITOR shall not be liable for any cost, expense, or compromise insured or made by the AUTHORITY in any legal action without the AUDITOR's prior written consent, which shall not be unreasonably withheld.

For all claims against the AUDITOR under this Contract, and regardless of the basis on which the claim is made, the AUDITOR's liability under this Contract as amended for direct damages shall be limited to the greater of \$100,000, the dollar amount of this Contract as amended, or two times the charges rendered by the AUDITOR under this Contract as amended.

Unless otherwise specifically enumerated in this Contract, no party shall be liable to another for special, indirect, punitive, or consequential damages, including lost data or records even if the party has been advised that such damages are possible. No party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The AUTHORITY may, in addition to other remedies available to them at law or equity and upon notice to the AUDITOR, retain such monies from amounts due AUDITOR as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against them. The AUTHORITY may set off any liability or other obligation of the AUDITOR or its affiliates to the AUTHORITY against any payments due the AUDITOR under any contract with the AUTHORITY.

9. PUBLIC RECORDS

Upon receipt of any request by a member of the public for any documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by AUDITOR in conjunction with this Contract (including without limitation AUDITOR Records and Proposal Records, if and as applicable), AUDITOR shall immediately notify the AUTHORITY. Thereafter, AUDITOR shall follow AUTHORITY's instructions with regard to such request. To the extent that such request seeks non-exempt public records, the AUTHORITY shall direct AUDITOR to provide such records for inspection and copying in compliance with Chapter 119. A subsequent refusal or failure by AUDITOR to timely grant such public access will be grounds for immediate, unilateral cancellation of the Contract by AUTHORITY.

10. PRESS RELEASES

AUDITOR shall make no statements, press releases or publicity releases concerning the Contract or its subject matter, or otherwise disclose or permit to be disclosed any of the data or other information obtained or furnished under the Contract, or any particulars thereof without first notifying AUTHORITY and securing its consent in writing.

11. PERMITS, LICENSES, ETC.

Throughout the Term of the Contract, the AUDITOR shall procure and maintain, at its sole expense, all permits and licenses that may be required in connection with the performance of Services by AUDITOR; shall pay all charges, fees, royalties, and taxes; and shall give all notices necessary and incidental to the due and lawful prosecution of the Services. Copies of required permits and licenses shall be furnished to AUTHORITY upon request.

12. CONFLICT OF INTEREST AND STANDARDS OF CONDUCT

AUDITOR warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for the AUDITOR, to solicit or secure this Contract, and that AUDITOR has not paid or agreed to pay any person, company, corporation, individual or firm any fee, commission, percentage, gift or any other consideration, contingent upon or resulting from the award or making of this Contract. It is understood and agreed that the term "fee" shall also include brokerage fee, however denoted.

AUDITOR acknowledges that AUTHORITY officials and employees are prohibited from soliciting and accepting funds or gifts from any person who has, maintains, or seeks business relations with the AUTHORITY in accordance with the AUTHORITY's Ethics Policy. AUDITOR acknowledges that it has read the Ethics Policy and, to the extent applicable, AUDITOR will comply with the aforesaid Ethics Policy in connection with performance of the Contract.

In the performance of the Contract, AUDITOR shall comply with all applicable local, state, and federal laws and regulations and obtain all permits necessary to provide the Contract services.

AUDITOR covenants and agrees that it and its employees, officers, agents, and subconsultants shall be bound by the standards of conduct provided in Florida Statutes 112.313 as it relates to work performed under this Contract, which standards will be reference be made a part of this Contract as though set forth in full.

13. NONDISCRIMINATION

AUDITOR, its employees, officers, agents, and subcontractors shall not discriminate on the grounds of race, color, religion, sex, national origin, or other protected class, in the performance of work or selection of personnel under this Contract.

14. SUBLETTING AND ASSIGNMENT

AUTHORITY has selected AUDITOR to perform the Services based upon characteristics and qualifications of AUDITOR and its employees. Therefore, AUDITOR shall not sublet, sell, transfer, assign, delegate, subcontract, or otherwise dispose of this Contract or any portion thereof, or of the AUDITOR's right, title, or interest therein without the written consent of the AUTHORITY, which may be withheld in the AUTHORITY's sole and absolute discretion. Any attempt by AUDITOR to dispose of this Contract as described above, in part or in whole, without AUTHORITY's written consent shall be null and void and shall, at AUTHORITY's option, constitute a default under the Contract.

If, during the term of the Contract, AUDITOR desires to subcontract any portion(s) of the work to a subconsultant/subcontractor that was not disclosed by the AUDITOR to the AUTHORITY at the time that the Contract was originally awarded, and such subcontract would, standing alone or aggregated with prior subcontracts awarded to the proposed subconsultant/subcontractor, equal or exceed twenty five thousand dollars (\$25,000.00), the AUDITOR shall first submit a request to the AUTHORITY's Director of Procurement for authorization to enter into such subcontract. Except in the case of an emergency, as determined by the Executive Director or his/her designee, no such subcontract shall be executed by the AUDITOR until it has been approved by the AUTHORITY Board. In the event of a designated emergency, the AUDITOR may enter into such a subcontract with the prior written approval of the Executive Director or his/her designee, but such subcontract shall contain a provision that provides that it shall be automatically terminated if not approved by the AUTHORITY Board at its next regularly scheduled meeting.

15. DISPUTES

All services shall be performed by the AUDITOR to the reasonable satisfaction of the AUTHORITY's Executive Director (or his delegate), who shall decide all questions, difficulties and disputes of any nature whatsoever that may arise under or by reason of this Contract, the prosecution and fulfillment of the services described and the character, quality, amount and value thereof. The Executive Director's decision upon all claims, questions and disputes shall be final agency action. Adjustments of compensation and Contract time, because of any major changes in the work that may become necessary or desirable as the work progresses shall be left to the absolute discretion of the Executive Director (and the AUTHORITY Board if amendments are required) and supplemental agreement(s) of such nature as required may be entered into by the parties in accordance herewith.

16. PREVAILING PARTY ATTORNEY'S FEES

If any contested claim arises hereunder or relating to the Contract (or AUDITOR's work hereunder), and either party engages legal counsel, the prevailing party in such dispute, as "prevailing party" is hereinafter defined, shall be entitled to recover reasonable attorneys' fees and costs as defined herein, from the non-prevailing party.

In order for AUDITOR to be the prevailing party, AUDITOR must receive an adjusted judgment or adjusted award equal to at least eighty percent (80%) of its contested claims filed with AUTHORITY, failing which AUTHORITY will be deemed the prevailing party for purposes of this Contract.

Should this section be judged void, unenforceable or illegal, in whole or in substantial part, by a court of competent jurisdiction, this section shall be void in its entirety and each party shall bear its own attorneys' fees and costs.

17. OTHER SEVERABILITY

If any section of this Contract, other than the immediately preceding Prevailing Party Attorneys' Fees section, be judged void, unenforceable or illegal, then the illegal provision shall be, if at all possible, interpreted or re-drafted into a valid, enforceable, legal provision as close to the parties' original intention, and the remaining portions of the Contract shall remain in full force and effect and shall be enforced and interpreted as closely as possible to the parties' intention for the whole of the Contract.

18. GOVERNING LAW

This Contract shall be governed by and construed in accordance with the laws of Florida. Venue of any legal or administrative proceedings arising out of this Contract shall be exclusively in Orange County, Florida.

In consideration of the foregoing premises, AUTHORITY agrees to pay AUDITOR for work performed and materials furnished at the prices submitted with the Proposal.

19. RELATIONSHIPS

AUDITOR acknowledges that no employment relationship exists between AUTHORITY and AUDITOR or AUDITOR's employees. AUDITOR shall be responsible for all direction and control of its employees and payment of all wages and salaries and other amounts due its employees. AUDITOR shall be responsible for all reports and obligations respecting such employees, including without limitation social security tax and income tax withholding, unemployment compensation, workers compensation, and employment benefits.

AUDITOR shall conduct no act or omission that would lead AUDITOR's employees or any legal tribunal or regulatory agency to believe or conclude that AUDITOR's employees would be employees of the AUTHORITY.

Any approval by AUTHORITY of a subcontract or other matter herein requiring AUTHORITY approval for its occurrence shall not be deemed a warranty or endorsement of any kind by AUTHORITY of such subcontract, subconsultant, or matter.

20. INTERPRETATION

For purposes of this Contract, the singular shall include the plural, and the plural shall include the singular, unless the context clearly requires otherwise. Except for reference to women's business enterprises and matters relating thereto, reference to one gender shall include all genders. Reference to statutes or regulations include all statutory or regulatory provisions consolidating, amending, or replacing the stated statute or regulation. Words not otherwise defined and that have well-known technical, industry, or legal meanings, are used in accordance with such recognized meanings, in the order stated. References to persons include their respective permitted successors and assigns and, in the case of governmental persons, persons succeeding to their respective functions and capacities. If AUDITOR discovers any material discrepancy, deficiency, or ambiguity in this Contract, or is otherwise in doubt as to the meaning of any provision of the Contract, AUDITOR may immediately notify AUTHORITY and request clarification of AUTHORITY's interpretation of the Contract. The Contract Documents, together with and including all exhibits, comprise the entire agreement of the parties and supersedes and nullifies all prior and contemporaneous negotiations, representations, understandings, and agreements, whether written or oral, with respect to the subject matter hereof.

21. SURVIVAL OF EXPIRATION OR TERMINATION

Any clause, sentence, paragraph, or section providing for, discussing, or relating to any of the following shall survive the expiration or earlier termination of the Contract:

21.1 Trademarks, service marks, patents, trade secrets, copyrights, publicity, or other intellectual property rights, and terms relating to the ownership, security, protection, or confidentiality thereof; and

21.2 Payment to AUDITOR for satisfactory work performed or for termination expenses, if applicable; and

21.3 Prohibition on non-competition agreements of AUDITOR's employees with respect to any successor of AUDITOR; and

21.4 Obligations upon expiration or termination of the Contract; and

21.5 Any other term or terms of this Contract which by their nature or context necessarily survive the expiration or earlier termination of the Contract for their fulfillment.

22. OBLIGATIONS UPON EXPIRATION OR TERMINATION OF CONTRACT

22.1 Immediately upon expiration or termination of this Contract AUDITOR shall submit to AUTHORITY, upon request, a report containing the last known contact information for each subconsultant or employee of AUDITOR who performed work under the Contract; and

22.2 AUDITOR shall initiate settlement of all outstanding liabilities and claims, if any, arising out of the Contract and any subcontracts or vending agreements to be canceled. All settlements shall be subject to the approval of AUTHORITY.

23. INTELLECTUAL PROPERTY

Subject to AUTHORITY's fulfillment of all payment obligations, AUDITOR acknowledges and agrees that AUTHORITY shall retain all ownership rights in any deliverables developed by AUDITOR under this Agreement and delivered to AUTHORITY, excluding AUDITOR Proprietary Materials, as defined below, and any third-party software that is incorporated into the deliverables. AUTHORITY acknowledges that as part of performing services, AUDITOR may utilize proprietary software, ideas, concepts, know-how, tools, models, processes, methodologies and techniques (including any enhancements or modifications thereto) which have been originated or developed by AUDITOR, or which have been purchased by, or licensed to AUDITOR (collectively, "AUDITOR Proprietary Materials"). AUTHORITY agrees that AUDITOR shall retain sole and exclusive title, rights and interest in and to AUDITOR Proprietary Materials. Subject to the terms of this Agreement, AUDITOR grants and AUTHORITY accepts a worldwide, nonexclusive, nontransferable license to AUDITOR Proprietary Materials for use only in conjunction with deliverables.

AUDITOR's deliverables are for the use and benefit of AUTHORITY only and not for any other party (such other parties, each a "Third Party"). If AUTHORITY desires to disclose such deliverables or make reference to AUDITOR to any Third Party other than AUTHORITY's legal counsel and external auditors who need access to such information and who have agreed to keep such information confidential, except as otherwise required by the applicable public records act, AUTHORITY will obtain AUDITOR's prior written approval and if requested by AUDITOR, obtain from such Third Party a non-disclosure agreement and release in a form satisfactory to AUDITOR in its reasonable discretion. AUDITOR accepts no liability or responsibility to any Third Party who benefits from or uses services hereunder or gains access to the deliverables.

IN WITNESS WHEREOF, the authorized signatures named below have executed this Contract on behalf of the parties as of the day and year first above written. This Contract was awarded by the AUTHORITY's Board of Directors at its meeting on May 22, 2013.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY

By: *Claude Miller*
Director of Procurement

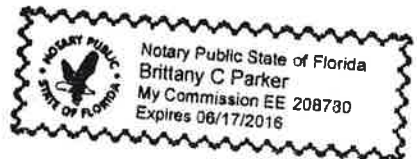
Print Name: Claude Miller

PROTIVITI, INC.

By: *Phillip Z. Freeman*

Print Name: PHILLIP Z. FREEMAN
MANAGING DIRECTOR
Title

ATTEST: *Brittany C. Parker* (Seal)



Approved as to form and execution, only.

Joseph Hassiatore
General Counsel for the AUTHORITY

State of Florida
County of Orange
The foregoing instrument was acknowledged
before me this 20 day of May, 2013
by *Brittany C. Parker*
Brittany C. Parker
(SEAL) PRINT TYPE OR STAMP NAME OF NOTARY
Personally known
or Produced Identification _____
Type of Identification Produced: _____

INTERNAL AUDITOR SERVICES SCOPE OF SERVICES

1.0 Description

The Internal Auditor shall provide auditing services to the Authority as required by this Scope of Services.

2.0 Internal Audit Charter

Mission

The mission of the internal audit department to provide the Authority Board with unbiased, objective assessments of whether Expressway resources are responsibly and effectively managed to achieve intended results.

Purpose

Internal audit's purpose is to add value, improve operations, and enhance transparency. It helps the Expressway accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Independence

The Internal Auditor Director is appointed by the Expressway Authority Board and reports to them through the Audit Committee. The role of the Internal Auditor Director may be filled by an outside firm that provides internal audit services to the Authority on an outsourced basis. For administrative purposes, the Internal Audit Director reports to the General Counsel. To ensure independence, the internal audit function has no direct responsibility or any authority over any of the activities or operations of the Authority.

Standards

Internal audit shall comply with the International Standards for the Professional Practice of Internal Auditing of The Institute of Internal Auditors (IIA). Consistent with the IIA Standards, internal audit recognizes the mandatory nature of the Definition of Internal Auditing, the Code of Ethics, and the IIA Standards.

3.0 Audit Committee Charter

The Audit Committee Charter is attached to this Scope of Services and provides relevant information regarding the composition of the Committee, meetings schedule, Internal Audit responsibilities, etc.

4.0 Internal Auditor Responsibilities

The Internal Auditor responsibilities include the following:

- Develop a flexible annual internal audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management and/or Board members, and submit that plan to the Audit Committee for review and approval.
- Implement the annual internal audit plan, as approved, including, and as appropriate, any special tasks or projects requested by management and the Audit Committee.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet Audit Committee Charter requirements.
- Establish a quality assurance program by which the Internal Audit Director assures the operation of internal auditing activities.
- Perform consulting services at the request of management and/or the Audit Committee, beyond internal audit services, to assist management in meeting its objectives. Examples may include facilitation, process design, training, and advisory services.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion at the request of management and/or the Audit Committee.
- Issue periodic reports to the Audit Committee and management summarizing results of audit activities as well as results of internal and external assessments conducted in association with the Quality Assurance and Improvement Program.
- Keep the Audit Committee informed of emerging trends and successful practices in internal auditing.
- Provide a list of significant measurement goals and results to the Audit Committee.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management and the Audit Committee of the results.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.
- Meet with the Audit Committee Chairperson and the Authority's executive staff to set the agenda for meetings.
- Ensure the Audit Committee meets its obligations, etc.

4.1 Risk Assessment and the Annual Internal Audit Plan

Risk assessment is a critical element of the Internal Auditor's annual responsibilities. The objective of the risk assessment is to identify and prioritize key areas of risk within the Authority as part of the planning process in designing the Internal Audit Plan.

The Internal Auditor shall establish a risk-based approach to determine the priorities for internal audit activities. The Internal Auditor shall prepare an annual Risk Assessment and Internal Audit Plan to help identify, measure, and prioritize potential audits based on the level of risk to the Authority. The Risk Assessment results and input from Authority management and Board members and the Internal Audit budget shall be used to prepare the annual Internal Audit Plan.

The annual internal audit planning process shall include the following major audit planning activities:

4.1.1 Identify, Assess and Prioritize Key Areas of Risk

The Internal Auditor must confirm and update prior year risk areas based upon review of prior year audit results and discussions with senior management and the Board. The Internal Auditor shall determine preliminary risk ratings based upon prior year results and interviews with management and the Board to confirm and validate the current risk model and to gain additional insight around risk trending. The Internal Auditor must aggregate and compile resulting information and prioritize areas of risk and finalize the risk model.

4.1.2 Select Focus Areas

The Internal Auditor must evaluate risks based upon the prioritization process and management/Board commentary to determine focus areas. A preliminary listing of proposed Internal Audit projects should be developed and defined to address areas of focus.

4.1.3 Internal Audit Plan Development

A scope of services shall be developed for each proposed Internal Audit project and must include the estimated level of effort. Budget allotments must be finalized for all proposed projects for Audit Committee approval. The proposed timing for selected projects throughout the year must be prepared by the Internal Auditor and approved by the Audit Committee.

4.1.4 Presenting the Internal Audit Plan

The final draft of the plan shall be discussed with the Audit Committee, the Executive Director and the Authority's upper management. The final Internal Audit Plan shall be presented to the Audit Committee for review and approval.

4.2 Audit Process

The Internal Auditor's services shall focus on five general areas of Authority operations:

- 4.2.1 Effectiveness of operations and controls – Activities are performed adequately to produce the desired or intended results, and controls to mitigate risk are adequate and operating as intended.
- 4.2.2 Efficiency of operations – Activities are performed economically with minimum wasted effort or expense.
- 4.2.3 Safeguarding of resources and information – Prevention of loss of assets or resources, whether through theft, waste, or inefficiency, and protection of confidential information.
- 4.2.4 Reliability of reporting and data – Reports provide management with accurate and complete information appropriate for its intended purpose. It supports management's decision making and monitoring of the entity's activities and performance.
- 4.2.5 Compliance with applicable policies, procedures, laws, and regulations – Activities are conducted in accordance with relevant policies, procedures, laws and regulations.
- 4.2.6 Implementation of audit recommendations – The Internal Auditor shall conduct an independent review of Authority action plans associated with completed internal audits to track the implementation of each recommendation. The review of prior audit recommendations must be conducted every 6 months and should include a sample of completed recommendations from prior years to ensure that agreed upon actions steps were implemented and new controls and procedures continue to be followed.

5.0 Security Assessment for the Department of Highway Safety and Motor Vehicles

Under a Memorandum of Understanding between the Authority and the Department of Highway Safety and Motor Vehicles (DHSMV), attached as Exhibit A, the DHSMV provides electronic access to driver license and motor vehicle data requested by the Authority. A condition of the memorandum requires the Authority to perform a security assessment and attest to DHSMV that the Authority's internal controls over the data provided by DHSMV has been evaluated and is adequate to protect the data from unauthorized access distribution, use, modification, or disclosure.

The Internal Auditor shall perform the security assessment and provide the attestation in accordance with the American Institute of Certified Public Accountants "Statements on Standards for Attestation Engagement".

6.0 Task Orders

The Authority will authorize individual task orders for each audit identified in the approved plan. The Internal Auditor shall determine the appropriate and sufficient resources to achieve the required objectives based on an evaluation of the nature and complexity of each task order, time constraints, and available resources. Planning shall consist of researching the area or activity to be examined and identifying areas of intended audit focus.

The Internal Auditor shall develop a planning memorandum for each authorized audit. The memorandum shall specify the scope of services, the audit schedule and resource requirements, the reporting structure, the frequency and format of communications, the standards that will be applicable, the nature and format of deliverables, and a "Price Not to Exceed" fee amount.

Audits performed under task orders shall be planned by the Internal Auditor in such a way as to coordinate closely with Authority staff to avoid unnecessary disruption of normal activities and eliminate duplication of work.

At the conclusion of each task order, the Internal Auditor shall prepare a draft audit report for review and comment by appropriate Authority management personnel. A written management response for each audit recommendation, an estimated date of completion, and the designated staff person responsible for implementation shall be included in the report. The final report shall be presented to the Audit Committee for review and acceptance. After Audit Committee acceptance, the report shall be presented to the Authority's Board for review and acceptance.

Copies of working papers associated with a task order shall be provided to the Authority upon request.

7.0 Authority Responsibilities

The Authority will perform the following tasks and provide the Internal Auditor with the following information:

1. Maintain overall responsibility for management decisions concerning assignments;
2. Provide timely access to appropriate personnel for interviewing and review;
3. Provide ongoing direction regarding scope and objectives; and
4. Provide timely review of the Internal Auditor's work product and deliverables.

8.0 Additional Services

Additional services may be assigned to the Internal Auditor in accordance with the Contract and this Scope of Services. No work shall be performed under additional services without prior written authorization from the Authority to the Internal Auditor to perform the work.

End of Scope of Services

Exhibit A

Julie L. Jones
Executive Director

2900 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov



Rick Scott
Governor

Pam Bondi
Attorney General

Jeff Atwater
Chief Financial Officer

Adam Putnam
Commissioner of Agriculture

December 20, 2012

Orlando-Orange County Expressway Authority
ATTN: Max Crumit
4974 ORL Tower Road
Orlando, FL 32807

000000 12DEC20 AM11:57

RE: Contract No. HSMV-0436-13
Data Exchange w/OU

Dear Max Crumit:

The enclosed agreement has been approved by the Florida Department of Highway Safety and Motor Vehicles. Warren Whittaker will serve as the Department's contact. You may reach Warren Whittaker at (850) 617-2661 or via email at WarrenWhittaker@flhsmv.gov.

Sincerely,

Jenny Marshall
Contract Administrator
Bureau of Purchasing and Contracts
(850) 617-3203

Enclosure(s)

cc: Warren Whittaker

**MEMORANDUM OF UNDERSTANDING
DRIVERS LICENSE AND/OR MOTOR VEHICLE RECORD DATA EXCHANGE
Contract Number FLXMO-0436 13**

This Memorandum of Understanding (MOU) is made and entered into by and between Orlando-Orange County Expressway Authority hereinafter referred to as the Requesting Party and the Department of Highway Safety and Motor Vehicles hereinafter referred to as the Providing Agency.

I. Purpose of the Data Exchange

000ER 12DEC26 AM11:57

The purpose of this MOU is to establish conditions under which the Providing Agency agrees to provide electronic access to driver license and motor vehicle data to the Requesting Party as follows:

Type of Data Requested	Statutory Fees (subject to change by the Legislature)
<input type="checkbox"/> DL/DMV transaction data	<input checked="" type="checkbox"/> No Charge
<input type="checkbox"/> Driver license status	<input type="checkbox"/> \$0.50/record, per s. 320.05
<input type="checkbox"/> Motor vehicle status	<input type="checkbox"/> \$0.50/record, per s. 320.05, F.S.
<input type="checkbox"/> Driver license transcript (3-year)	<input type="checkbox"/> \$8.00/record, per s. 322.20, F.S.
<input type="checkbox"/> Driver license transcript (7-year or complete)	<input type="checkbox"/> \$10.00/record, per s. 322.20, F.S.
<input type="checkbox"/> Cost recovery fee for TML, Inc.*	<input type="checkbox"/> \$0.02/record (rounded to nearest \$0.01 daily prior to electronic funds transfer. TML will determine fee on an annual basis)
<input checked="" type="checkbox"/> Motor vehicle list	<input type="checkbox"/> \$0.01/record, per s. 320.05, F.S.
<input type="checkbox"/> Driver license list	<input type="checkbox"/> \$0.01/record, per s. 322.20, F.S.
<input type="checkbox"/> Driver record search	<input type="checkbox"/> \$0.01/record or \$2.00/record if no record is found, per s. 322.20, F.S.
<input type="checkbox"/> Motor vehicle record	<input type="checkbox"/> \$0.50/record, per s. 320.05, F.S.
<input type="checkbox"/> Residency verification	<input type="checkbox"/> \$0.01/record, per s. 322.20, F.S.
<input type="checkbox"/> DAVID (criminal justice use only)	N/A
<input checked="" type="checkbox"/> DAVE (government agencies only) <input type="checkbox"/> with Photos/Signatures	N/A
<input type="checkbox"/> Motor Vehicle Insurance Data Exchange/Verification	N/A

* TML Information Services, Inc. owns and operates the computer hardware and software that allows remote interactive access to the databases of the Providing Agency for the Requesting Party. For each single transaction received by the system, one type driver license history will be returned.

The Requesting Party is not requesting personal information and/or is not qualified to obtain personal information pursuant to the Driver's Privacy Protection Act.

The Requesting Party is requesting personal information and declares that it is qualified to obtain personal information under the following exception numbers, as listed in Attachment 1, authorized by the Driver Privacy Protection Act: 2. Personal information will be used as follows:

To issue Uniformed Traffic Citations and Registration Stops on toll violators as provided by State Statute 316.1001.

The Requesting Party is authorized to receive a 9-digit social security number a 4-digit social security number, pursuant to Chapter 119, F.S., or other applicable laws.

The Requesting Party is authorized to receive insurance data on a per record basis for the purposes, pursuant to section 713.78(4)(b), F.S., or other applicable laws. The Requesting Party may only re-release this information to parties authorized to receive it under section 713.78(4)(b), F.S.

Received by (Initial/Date) Yhe 12/17/12

II. Definitions

- A. "Driver's Privacy Protection Act" (DPPA) – 18 United States Code section 2721 et seq.
- B. "Providing Agency" – The Department of Highway Safety and Motor Vehicles. The agency responsible for granting access to driver license and/or motor vehicle data to the Requesting Party.
- C. "Requesting Party" – Any entity type that is expressly authorized by section 119.0712(2), Florida Statutes and DPPA to receive personal information and highly restricted personal information that requests information contained in a driver license, motor vehicle, or traffic crash record.
- D. "Parties" – The Providing Agency and the Requesting Party.
- E. "Third Party" – Any individual, association, organization, or corporate entity who receives driver license and/or motor vehicle data maintained and released by the Providing Agency or Requesting Party.
- F. "Government Entity" – Any federal, state, county, county officer, or city government, including any court or law enforcement agency.
- G. "Network Provider" – A Requesting Party whose access is provided by remote electronic means through the System to request specific types of data at a minimum of 5,000 transactions per month. A six (6) month startup period will be allowed for new Network Providers, during which time, less than 5,000 transactions per month will be accepted.
- H. "Personal Information" – Information found in the motor vehicle or driver record which includes, but is not limited to, the subject's driver identification number, name, address, telephone number, and medical or disability information. Personal information does not include information related to vehicular crashes, driving violations, and driver's status.
- I. "Vendor Number" – A unique number assigned to the Requesting Party by the Providing Agency that identifies the type of record authorized for release and its associated fees. Misuse of a vendor number to obtain information is strictly prohibited and shall be grounds for termination in accordance with Section IX.
- J. "Driver license information" – driver license and identification card data collected and maintained by the Providing Agency.
- K. "Motor vehicle information" – title and registration data collected and maintained by the Providing Agency for vehicles, and mobile homes.

III. Legal Authority

The Providing Agency maintains computer databases containing information pertaining to driver licenses and motor vehicles pursuant to Chapters 319, 320, and 322, Florida Statutes; and

The driver license and motor vehicle data contained in the Providing Agency databases is defined as public record pursuant to Chapter 119, Florida Statutes; and

The Providing Agency as custodian of the foregoing records may provide access by remote electronic means and charge a fee for the direct and indirect costs of providing such access, pursuant to sections 119.0712(2), 320.05, 321.23, and 322.20, Florida Statutes, and other applicable rules and policies; and

The Requesting Party might obtain via remote electronic means blocked personal information exempt from public disclosure as provided pursuant to section 119.0712(2), Florida Statutes, the Requesting Party shall maintain the confidential and exempt status of such data. Anyone accessing records obtained per this agreement must ensure that the end users of the records are complying with section 119.0712(2), Florida Statutes and DPPA.

The Parties, in consideration of the promised and mutual covenants hereinafter contained, do hereby enter into this MOU.

IV. Statement of Work

A. The Providing Agency agrees to:

1. Provide the Requesting Party with the technical specifications required to access driver license and/or motor vehicle information in accordance with the access method being requested.
2. Allow the Requesting Party/Network Provider to electronically access driver license and/or motor vehicle data.
3. Accept the Requesting Party/Network Provider's electronic requests and respond with appropriate data. At a minimum, 90% of the responses to electronic requests from Network Providers will occur within 15 seconds of receiving the transaction.
4. Collect all fees, pursuant to applicable Florida Statutes, rules and policies for providing the electronically requested data. The fee shall include all direct and indirect costs of providing remote electronic access, according to section 119.07(2)(c), Florida Statutes.
5. Collect all fees due for electronic requests through the Automated Clearing House account of the banking institution which has been designated by the treasurer of the State of Florida for such purposes.
6. Discontinue access of the Requesting Party for non-payment of required fees. The Providing Agency shall not be responsible for the failure, refusal, or inability of the Requesting Party/Network Provider to make the required payments, or interest on late payments for periods of delay attributable to the action or inaction of Network Providers.
7. Not indemnify or be liable to the Requesting Party/Network Provider for any driver license or motor vehicle information, programs, job streams, or similar items delayed, lost, damaged, or destroyed as a result of the electronic exchange of data pursuant to this MOU, except as provided in section 768.28, Florida Statutes.
8. Notify the Requesting Party/Network Provider thirty (30) days prior to changing any fee schedules when it is reasonable and necessary to do so, as determined by the Providing Agency. All fees are established by Florida law. Any changes in fees shall be effective on the effective date of the corresponding law change. The Requesting Party/Network Provider may continue with this MOU as modified or it may terminate the MOU in accordance with Section IX., subject to the payment of all fees incurred prior to termination.
9. Perform all obligations to provide access under this MOU contingent upon an annual appropriation by the Legislature.
10. Provide electronic access for Network Providers to driver license and/or motor vehicle information 24 hours a day, 7 days per week other than scheduled maintenance or other uncontrollable disruptions. Scheduled maintenance normally occurs Sunday mornings between the hours of 6:00AM and 10:00AM.
11. Provide an agency contact person for assistance with the implementation of this MOU.

B. The Requesting Party agrees to:

1. For the Requesting Party, driver license and/or motor vehicle, information may only be used for the express purposes described herein. Information obtained from the Providing Agency by the Requesting Party shall not be retained by the Requesting Party, unless obtained for a law enforcement purpose or resold to any Third Party.
2. Be responsible for interfacing with any and all Third Party end users. The Providing Agency will not interact directly with any Third Party end users. Requesting Party shall not give Third Party end users the name, E-mail address, and/or telephone number of any Providing Agency employee without the express written consent of the Providing Agency. *[This does not apply to Government Entities.]*

3. Maintain a help desk for its Third Party end users. Personnel assigned to this help desk shall be fully trained on all aspects of the electronic access and shall be prepared to answer all Third Party end user questions. In cases where the Requesting Party/Network Provider help desk personnel are unable to answer a question from a Third Party end user and that question must be answered by Providing Agency personnel; the Requesting Party shall obtain the answer from the Providing Agency and then relay the answer to the Third Party end user. *[This does not apply to Government Entities.]*
4. Ensure that its employees and agents comply with Section V. Safeguarding Information procedures of this MOU.
5. Not assign, sub-contract, or otherwise transfer its rights, duties, or obligations under this MOU without the express written consent and approval of the Providing Agency.
6. Use the information received from the Providing Agency only for the purposes authorized by this agreement.
7. Protect and maintain the confidentiality and security of driver license and/or motor vehicle information received from the Providing Agency in accordance with this MOU and applicable state and federal law.
8. To the extent allowed by law, the Requesting Party shall defend, hold harmless and indemnify the Providing Agency and its employees or agents from any and all claims, actions, damages, or losses which may be brought or alleged against its employees or agents for the Requesting Party's negligent, improper, or unauthorized use or dissemination of information provided by the Providing Agency.
9. Update user access permissions upon termination or reassignment of users within 5 working days and immediately update user access permissions upon discovery of negligent, improper, or unauthorized use or dissemination of information. Conduct quarterly quality control reviews to ensure all current users are appropriately authorized.
10. For all records containing personal information released to a Third Party, maintain for a period of 5 years, records identifying each person or entity that receives the personal information and the permitted purpose for which it will be used. The Requesting Party shall make these records available for inspection upon request by the Providing Agency. *[This does not apply to Government Entities.]*
11. Pay all costs associated with electronic access of the Providing Agency's driver license and/or motor vehicle information; such costs shall include all one time, recurring, and usage charges for all hardware, software, and services required to connect to and use the electronic access. Payment must be in advance of receiving any information or using electronic means as follows:
 - Complete and sign the appropriate document(s) to allow the Providing Agency's designated banking institution to debit the Requesting Party's designated account.
 - Maintain an account with a banking institution as required by the Providing Agency.
 - Pay all fees due the Providing Agency by way of the Automated Clearing House account of the Providing Agency's designated banking institution. Collection of transaction fees from eligible and authorized Third Party end users is the responsibility of the Requesting Party.
12. Minimum Transaction Level – In order to qualify for direct connection to a port, the Network Provider must agree to submit a minimum of 5,000 transactions per month for driver transcripts or 2,500 transactions for public records access program for motor vehicle/driver license status checks. A six-month startup period will be allowed, during which time less than the minimum will be acceptable. In the event the Network Provider does not maintain the minimum transaction per month beginning with the first day of the seventh month and every month thereafter, the Network Provider's direct connection to a port will be terminated.

V. Safeguarding Information

The Parties shall access, use and maintain the confidentiality of all information received under this agreement in accordance with Chapter 119, Florida Statutes, and DPPA. Information obtained under this agreement shall only be disclosed to persons to whom disclosure is authorized under Florida law and federal law. Any person who willfully and knowingly violates any of the provisions of this section is guilty of a misdemeanor of the first degree punishable as provided in sections 119.10 and 775.083, Florida Statutes. In addition, any person who knowingly discloses any information in violation of DPPA may be subject to criminal sanctions and civil liability.

The Parties mutually agree to the following:

- A. Information exchanged will not be used for any purposes not specifically authorized by this agreement. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purpose, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- B. Information exchanged by electronic means will be stored in a place physically secure from access by unauthorized persons.
- C. Access to the information exchanged will be protected in such a way that unauthorized persons cannot review or retrieve the information.
- D. All personnel with access to the information exchanged under the terms of this agreement will be instructed of, and acknowledge their understanding of, the confidential nature of the information. These acknowledgements must be maintained in a current status by the Requesting Party.
- E. All personnel with access to the information will be instructed of, and acknowledge their understanding of, the criminal sanctions specified in state law for unauthorized use of the data. These acknowledgements must be maintained in a current status by the Requesting Party.
- F. All access to the information must be monitored on an on-going basis by the Requesting Party. In addition, the Requesting Party must complete an annual audit to ensure proper and authorized use and dissemination.
- G. By signing the MOU, the representatives of the Providing Agency and Requesting Party, on behalf of the respective Parties attest that their respective agency procedures will ensure the confidentiality of the information exchanged will be maintained.

VI. Compliance and Control Measures

- A. **Internal Control Attestation** - This MOU is contingent upon the Requesting Party having appropriate internal controls over personal data sold or used by the Requesting Party to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. Upon request from the Providing Agency, the Requesting Party must submit an attestation from a currently licensed Certified Public Accountant performed in accordance with American Institute of Certified Public Accountants (AICPA) "Statements on Standards for Attestation Engagement." In lieu of submitting the attestation from a currently licensed Certified Public Accountant, Requesting Party may submit an alternate certification with pre-approval from the Department. In the event the Requesting Party is a governmental entity, the attestation may be provided by the entity's internal auditor or inspector general. The attestation must indicate that the internal controls over personal data have been evaluated and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The attestation must be received by the Providing Agency within 180 days of the written request. The Providing Agency may extend the time to submit the attestation upon written request and for good cause shown by the Requesting Agency.

- B. **Misuse of Personal Information** – The Requesting Party must immediately notify the Providing Agency and the affected individual following the determination that personal information has been compromised by any unauthorized access, distribution, use, modification, or disclosure. The statement to the Providing Agency must provide the date and the number of records affected by any unauthorized access, distribution, use, modification, or disclosure of personal information. Further, as provided in section 817.5681, Florida Statutes, the document must provide a statement advising if individuals whose personal information has been compromised have been notified and, if not, when they will be notified. The statement must include the corrective actions and the date these actions are completed by the Requesting Party.
- C. The Providing Agency shall receive an annual affirmation from the Requesting Party indicating compliance with the requirements of this agreement no later than 45 days after the anniversary date of this agreement.

VII. Period of Performance

This MOU shall be effective upon the last signature of the Parties to this agreement and will remain in effect for three years from the date of execution, as provided on the next page. Once executed, this MOU supersedes all previous agreements for these conditions of services defined in Section I.

VIII. Amendments

- A. This MOU incorporates all prior negotiations, interpretations, and understandings between the Parties, and is the full expression of their agreement.
- B. This MOU may be subsequently amended by written agreement between the Parties. Any change, alteration, deletion, or addition to the terms set forth in this MOU and its numbered addendums must be by written agreement executed by both Parties.
- C. All provisions not in conflict with the amendment(s) shall remain in effect and are to be performed as specified in this MOU.

IX. Termination

- A. This agreement may be terminated for cause by either party upon finding that the terms and conditions contained herein are not being followed. No written notice or notifying period will be required.
- B. This agreement is subject to unilateral cancellation by the Providing Agency without notice for failure of the Requesting Party to comply with any of the requirements of the MOU and applicable Florida Statutes, including section 119.0712(2), Florida Statutes.
- C. The Contract may be terminated upon thirty (30) days notice in writing to the Contract Manager without penalty to either party. All obligations of either party under the contract will remain in force during the thirty (30) day notice period.

IN WITNESS HERETO, the PARTIES have executed this Agreement by their duly authorized officials.

Requesting Party:

Orlando-Orange County Expressway Authority

Company / Agency Name
4974 ORL Tower Road

Street Address

Suite
Orlando, FL 32807

City, State Zip Code

By: 

Max Crumit

Printed/Typed Name
Executive Director

Title
12/10/12

Date
crumitm@oocea.com

E-Mail Address
407-690-5000

Phone Number
407-690-5034

Fax Number

Providing Agency:
Florida Department of Highway Safety
and Motor Vehicles
2900 Apalachee Parkway
Tallahassee, Florida 32399

By: 

Jonathan Kosberg

Printed/Typed Name
Chief of Purchasing & Contracts

Title
12/20/12

Date

Technical Contact for FTP, Program Access

Paul Crawford

Printed/Typed Name
crawfordp@oocea.com

E-Mail Address
407-690-5112

Phone Number

Point of contact for Web Application Access

Paul Crawford

Printed/typed Name
crawfordp@oocea.com

E-Mail Address
407-690-5112

Phone Number

ATTACHMENT 1

DRIVER PRIVACY PROTECTION ACT EXCEPTIONS

1. For use in connection with matters of motor vehicle or driver safety theft, motor vehicle emissions, motor vehicle product alterations, recalls, or advisories, performance monitoring of motor vehicles and dealers by motor vehicle manufacturers, and removal of non-owner records from the original owner records of motor vehicle manufacturers, to carry out the purposes of the Anti Car Theft Act of 1992, the Automobile Information Disclosure Act, the Clean Air Act, and chapters 301, 305, and 321-331 of title 49 U.S.C.
2. For use by any government agency, including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, state, or local agency in carrying out its functions.
3. For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles, motor vehicle parts, and dealers; motor vehicle market research activities, including survey research; and removal of non-owner records from the original owner records of motor vehicle manufacturers.
4. For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only:
 - (a) To verify the accuracy of personal information submitted by the individual to the business or its agents, employees, or contractors; and
 - (b) If such information as so submitted is not correct or is no longer correct, to obtain the correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against, the individual.
5. For use in connection with any civil, criminal, administrative, or arbitral proceeding in any court or agency or before any self-regulatory body for:
 - (a) Service of process by any certified process server, special process server, or other person authorized to serve process in this state.
 - (b) Investigation in anticipation of litigation; however, the information may not be used for mass commercial solicitation of clients for litigation against motor vehicle dealers.
 - (c) Investigation by any person in connection with any filed proceeding; however, the information may not be used for mass commercial solicitation of clients for litigation against motor vehicle dealers.
 - (d) Execution or enforcement of judgments and orders.
 - (e) Compliance with an order of any court.
6. For use in research activities and for use in producing statistical reports, so long as the personal information is not published, re-disclosed, or used to contact individuals.
7. For use by any insurer or insurance support organization, or by a self-insured entity, or its agents, employees, or contractors, in connection with claims investigation activities, anti-fraud activities, rating, or underwriting.
8. For use in providing notice to the owners of towed or impounded vehicles.
9. For use by any licensed private investigative agency or licensed security service for any purpose permitted under this paragraph
10. For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under 49 U.S.C. ss. 31301 et seq.
11. For use in connection with the operation of private toll transportation facilities.
12. For bulk distribution of surveys, marketing, or solicitations when the department has obtained the express consent of the person to whom such personal information pertains.
13. For any use if the requesting person demonstrates that he or she has obtained the written consent of the person who is the subject of the motor vehicle record.
14. For any other use specifically authorized by state law, if such use is related to the operation of a motor vehicle or public safety.
15. For any other use if the person to whom the information pertains has given express consent on a form prescribed by the department. Such consent shall remain in effect until it is revoked by the person on a form prescribed by the department.

CRASH REPORT EXCEPTIONS

- 1 I am a party involved in the crash.
- 2 I am a legal representative to a party involved in the crash or an immediate relative.
- 3 I am a licensed insurance agent to a party involved in the crash, their insurer or insurers to which they applied for insurance coverage.
- 4 I am a person under contract to provide claims or underwriting information to a qualifying insurance company.
- 5 I am a prosecuting attorney.
- 6 I represent a radio or television station licensed by the FCC or newspaper qualified to publish legal notices or a free newspaper of general circulation, which qualifies under statute.
- 7 I represent a local, state, or federal agency that is authorized by law to have access to these reports.
- 8 I represent a Victim Service Program, as defined in Section 316.003(85), Florida Statutes.

METHOD OF COMPENSATION INTERNAL AUDITOR SERVICES

1.0 PURPOSE

This document describes the limits and method of compensation to be made to the Auditor for the services set forth in the Scope of Services. The services shall be provided over the duration of the work specified in the Contract.

2.0 COMPENSATION

For the satisfactory completion of the services detailed in the Scope of Services, the Auditor will be paid at the hourly rates shown in the Price Proposal for all work completed and accepted by the Authority.

3.0 METHOD OF COMPENSATION

- 3.1 The Auditor shall have a documented invoice procedure. Payment will be made to the Auditor not more than once monthly. The Auditor shall prepare and forward two (2) copies of each monthly invoice (in a format acceptable to the Authority) to the Authority. The invoice shall include a breakdown of the work performed by the Auditor to verify the amount being requested for payment.
- 3.2 The Authority does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the Auditor is providing these services on a non-exclusive basis. The Authority, at its option, may elect to have any of the services set forth herein performed by other auditors or Authority staff.
- 3.3 Auditor shall receive and accept the compensation and payment provided in its Price Proposal and the Contract as full payment for all labor, materials, expenses, supplies and incidentals required to be provided by the Auditor in the Scope of Services.
- 3.4 The Auditor shall promptly pay all subconsultants/subcontractors and suppliers their proportionate share of payments received from the Authority.
- 3.5 The Authority reserves the right to withhold payment or payments in whole or in part, and to continue to withhold any such payments for work not completed, completed unsatisfactorily, work that is behind schedule or work that is otherwise performed in an inadequate or untimely fashion as determined by the Authority or its designated representative. Any and all such payments previously withheld shall be released and paid to Auditor promptly when the work is subsequently satisfactorily performed. If any defined action, duty or service or part required by the Contract is not performed by the Auditor, the value of such action, duty or service or part thereof will be

determined by the Authority and deducted from any invoice or monthly billing period claiming such items for payment.

4.0 ADDITIONAL SERVICES

Additional services outside the scope of the Contract and the resulting compensation for such services shall be implemented by a written Supplemental Agreement in accordance with the Contract. Such work shall not be performed until a Supplemental Agreement has been executed by the Authority and the Auditor.

5.0 PROJECT CLOSEOUT

Final Audit: The Auditor shall permit the Authority, at the Authority's option, to perform or have performed, an audit of the records of the Auditor and any or all subcontractors to support the compensation paid the Auditor. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the Auditor under the Contract are subsequently determined to have been inadvertently paid by the Authority because of accounting errors or charges not in conformity with the Contract, the Auditor agrees that such amounts are due to the Authority upon demand. Final payment to the Auditor shall be adjusted for audit results.

END OF SECTION

April 05, 2013

Mr. Claude Miller
Director of Procurement
Orlando-Orange County Expressway Authority
4974 ORL Tower Rd
Orlando, Florida 32807

Dear Mr. Miller,

Thank you for this opportunity for Protiviti Inc, a Delaware Corporation, to submit this proposal to provide the Orlando-Orange County Expressway Authority ("OOCEA") with Internal Audit Services in response to the Request for Proposal for Contract No. 000931 ("RFP"). We are excited about the opportunity to continue to partner with you on this important initiative, and we believe that we offer a unique combination of skills, local resources, and prior OOCEA experience that will continue to make our work with you a success.

We have reviewed your RFP and have prepared this proposal to provide the information requested. As such, we have provided a vision for this work that is based on our experience delivering internal audit services to you and our expertise delivering similar services to a wide variety of other organizations, governments, and other transportation and toll road authorities. We trust you will find this to be an informative and responsive proposal.

Beyond the qualifications and vision outlined in the proposal, we believe there are other reasons why Protiviti is strongly suited to provide the services requested. We have an understanding of and appreciation for your company's business, history, and culture, and have worked successfully with you over the last four and a half years. Additionally, the majority of Protiviti personnel who will serve you under this RFP live in the Orlando area. We understand the importance of the Orlando-Orange County Expressway Authority's ability to be responsive, professional and effective, especially when dealing with Florida citizens who use the roads. We have an understanding and appreciation for the history that has lead to this request for internal audit services, and we have a vested interest in the Authority's ability to fulfill its important goals of maintaining an independent internal audit function to help improve the efficiency and effectiveness of operations and to monitor the organization's controls to deter fraud, waste, and abuse.

Protiviti exists specifically to provide the types of services you have requested. Virtually all of our work is centered on internal audit and consulting services to help our clients manage risk and improve the effectiveness of operations. As described in this proposal, our internal audit approach can deliver exactly the type of assistance you have requested. We look forward to the opportunity to continue to demonstrate the impact that our internal audit and consulting expertise can provide you.

Our team is excited about this opportunity. If there is any information you need as you review our proposal, please do not hesitate to contact me at 407.849.3912 or phillip.fretwell@protiviti.com.

Very truly yours,



Phillip Z. Fretwell
Managing Director



Executive Summary

Protiviti is a global internal audit firm composed of specialists in risk, advisory and transactions services. We help clients solve problems in finance and transactions, operations, technology, litigation, governance, risk, and compliance. Our parent company, Robert Half International Inc. (NYSE symbol: RHI) formed Protiviti in May 2002 by hiring over 700 "Big 5" professionals, including over 50 partners, with significant internal audit and risk consulting experience. Protiviti currently employs about 2,500 full-time professionals in more than 70 locations throughout the Americas, Asia-Pacific, Europe and the Middle East.

Over the past ten years, Protiviti personnel have executed thousands of internal audits, including financial, operational, compliance, information technology, and other specialist audits (fraud investigations, forensic investigations, construction audits, etc.). As a firm, we offer a full spectrum of internal audit services to assist clients with their internal audit functions, including full outsourcing, co-sourcing, technology and tool implementation, and quality assessment reviews. Today our clients include more than 35 percent of FORTUNE 1000 and Global 500 companies, numerous growing companies looking to go public, and numerous governmental and transportation entities. Internal audit is the core of our firm. Helping our clients enhance internal audit and risk management is **what we do**.


A key differentiation between Protiviti and other vendors for this specific opportunity is our prior working relationship with the Authority, dating back to 2009. We have been fortunate to have had the opportunity to provide you with outsourced Internal Audit services these past four and a half years. During this time, we have built strong working relationships with your team, along with a keen understanding of your business processes, technologies, and your corporate culture. We greatly value this relationship and will continue to work very hard to provide you with the best services on each and every job.

During these years as your Internal Auditor, the Authority has made significant improvements in the overall level of corporate governance and is in a solid position today to monitor the organization for fraud, waste, and abuse. As Internal Auditor, we have issued more than 30 internal audit reports. Protiviti, the Authority's management team, and the Audit Committee have worked together to develop more than 115 recommendations to improve the Authority's internal control environment and to make the Authority's business processes more efficient or effective, of which approximately 95% have been implemented to date. These 115+ recommendations are exclusive of audit work performed around PCI compliance or audit work performed by other service providers or governments.

Additionally, Protiviti has assisted the Authority in its affirmation of compliance with the DHSMV the past two years, is well versed in the overall requirements of the memorandum of understanding, and has developed audit efficiencies specific to this work from knowledge of the Authority's overall Information Technology environment gained from other projects.

In addition to the above, we believe we are best positioned to continue to serve the Authority in meeting its Internal Audit needs and objectives over the next three to five years for the following reasons:

- **Our Local People** We recognize that people make the difference. Our people are trained, professional internal audit consultants. Our senior professionals have deep internal audit experience gained from working with world-class global companies. Our 40 Central Florida professionals hold a combined 52 certifications or licenses that are directly relevant to the practice of internal auditing and the performance of specialized reviews (10 CPAs, 4 CIAs, 3 CISSPs, 7 CISAs, 2 CRMAs, 8 ITILs, 6 PCI QSAs, 1 CBCP, 1 CISM, 6 IT security-related certifications, 1 PMP, 1 CTP and 2 CFE). In addition, 19 professionals hold a related advanced degree (MBA, Masters in Accounting or DIS, etc.).
- **Our Internal Auditing Focus** This is what we do. As an internal auditing firm, we understand that the practice of professional internal auditing requires specific skills, training, tools and experience. We couple this expertise with deep technical competencies in each area we audit in order to deliver outstanding results.
- **Our Independence** Because we do not perform external audits, we offer our clients the advantage of independence. This independence means fewer potential conflicts of interest, now and in the future. Independence to us means unbiased, objective advice delivered in the best interest of our clients.

- 
- **Our Commitment** We are committed to helping you through collaboration, quality, and integrity.
 - **Flexibility** We ensure our work is planned, conducted and documented in accordance with the methodologies and practices of your internal audit function.
 - **Right Resources, Right Time** We work with our clients to ensure continuity of our team and that we are bringing the right skill sets to each audit. If we do not have the skills locally, we will go to our wider national team. If we cannot get them within the firm, we will work with RHI, our parent company, to find the skills through their extensive network of resources.
 - **Efficiency** We maximize the use of information available from previous audits and from the results of overall internal audit planning. We use experienced staff that have deep knowledge of the business process being audited and knowledge of or access to Protiviti's process, industry or subject matter knowledge and expertise. This enables us to execute projects on time and within budget.
 - **Integration** We ensure the controls within a process, both manual and automated, are evaluated and tested in a coordinated manner.
 - **Communication and Agreement** We provide early and complete communication, which is essential to understanding your goals, the purpose of each assignment, and ensuring that work planned and conducted meets these goals.
 - **No Surprises** We ensure timely identification of challenges that could affect the nature, timing, or extent of our work. This ensures good management/internal audit discussion and coordination.
 - **Quality** We ensure that work is reviewed "in the field" by the assignment leader and all reports are reviewed before presentation for issuance to client management.
 - **Value Add** We ensure our work and results meet the needs of management and the Audit Committee. We discuss recommendations that deal with the root causes of deficiencies and exceptions found, and identify practical, business-focused solutions.
 - **Our Internal Audit Leadership** With over 800 members of The Institute of Internal Auditors (IIA), we are one of the largest single members. In addition:
 - A member of your proposed Orlando engagement team serves on the Board of Governors of the Central Florida Chapter of The IIA.
 - Our Internal Audit practice originated in 1989, and we have invested millions of dollars in the development of our Internal Audit methodology and tools.
 - We are one of only six Principal Partners with The IIA.
 - We serve on the International Board of The IIA and chair its North America Finance Committee.
 - We served on the Advisory Committee for the COSO ERM Framework.
 - We serve on the Board of The IIA Research Foundation.
 - We were awarded The IIA's "Lawrence B. Sawyer" award two years in a row for outstanding achievement in supporting and promoting the Certified Internal Auditor Program.
 - Our KnowledgeLeaderSM web-based portal has over 3,100 subscribers representing 1,800 companies from every industry.
 - We have over 170 professionals accredited in Internal Audit Quality Assessment / Validation by The IIA, including proposed members of your engagement team.
 - Protiviti has over 250 members of the Information Systems Audit and Control Association, the leading global organization for information governance, control, security and audit professionals.

Certification Related to Standards Promulgated by the Institute of Internal Auditors



9499 MacArthur Blvd
Bethesda, MD 20817
Phone: (301) 529-8118
Fax: (301) 767-9420

Larry Hubbard & Associates was engaged by Protiviti Inc. to conduct an independent review of methodologies and procedures for internal auditing as defined in their policies and procedures material called The Protiviti Way. The Protiviti Way is designed based on The IIA's *International Standards for the Professional Practice of Internal Auditing (Standards)*. The primary objective of the review was to understand the design of The Protiviti Way to the extent necessary to evaluate its conformity to those *Standards*.

In performing this review, I am fully independent of the Protiviti organization and have the necessary knowledge and skills to undertake this engagement. My work, conducted during January 2013, consisted primarily of reviewing *Internal Audit – The Protiviti Way* effective January 1, 2013 and interviewing selected Protiviti employees to understand the methods used to integrate The Protiviti Way and the *Standards*.

Based on my review, I believe that the methodologies and procedures outlined in The Protiviti Way, when properly applied by knowledgeable personnel, will result in internal auditing processes that comply with the *International Standards for the Professional Practice of Internal Auditing*.

The results of my review, as contained in this letter, may be used by Protiviti and distributed to third parties, including clients, until December 31, 2013.



Larry D. Hubbard, CIA, CISA, CCSA, CPA
Accredited Internal Quality Assessment Validator
February 3, 2013

Understanding and Approach

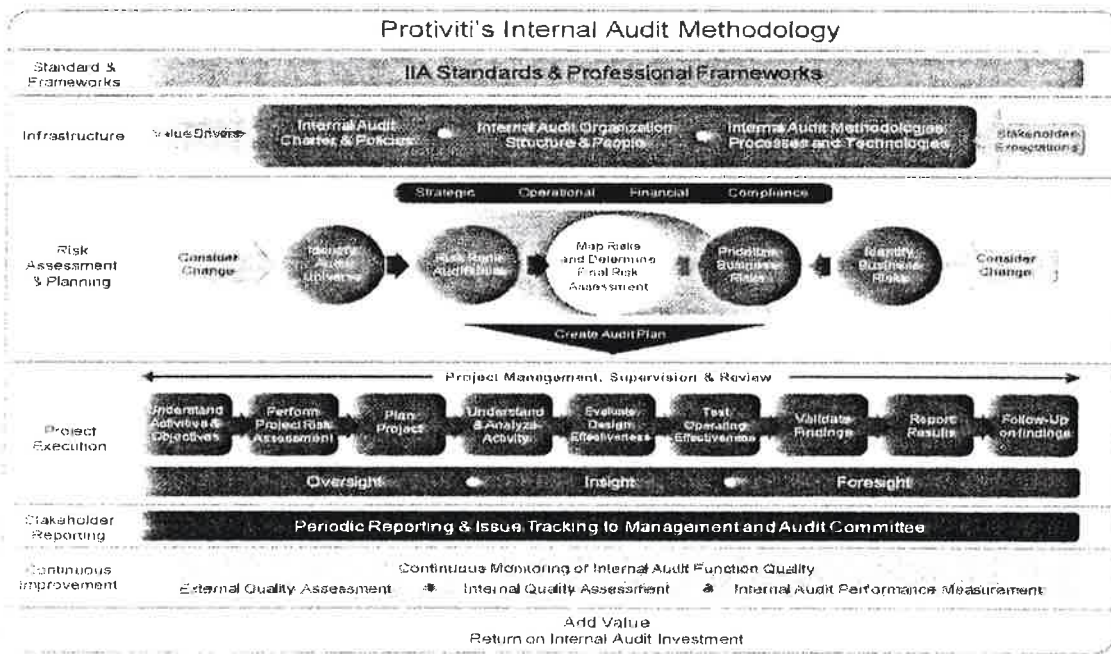
Our Suggested Approach to this Audit Engagement

During the past four and a half years we have worked with you, we have focused on internal financial controls and recommendations to improve the efficiency and effectiveness of your operations.

Considering the significant changes to the Authority that are possible during the next three to five years, we believe there is an opportunity for your Internal Auditor to focus on operational areas to best help you evaluate risks that may be related to these changes. Anticipated events to occur over the next three to five years which may impact Internal Audit coverage include:

- Possible expansion of the Authority's coverage under a RTA
- Expected consolidation of back office operations for the Florida Expressway Authorities
- The scalability of the Information Technology environment to support increased demand on the Authority's system
- Changes to the tolling system and continued shift to electronic tolling
- The design and build of the Wekiva Parkway

To meet your project objectives detailed in your RFP, we will deliver Internal Audit services to you using our field tested methodology that has been derived from our experiences on thousands of internal audits. Our Internal Audit methodology is consistent with the International Standards for the Professional Practice of Internal Auditing and is linked to a number of supporting knowledge tools and databases.



The IIA Standards and Professional Frameworks

We follow The *IIA Standards* and The *IIA Code of Ethics*. We utilize a variety of internationally recognized professional frameworks in our internal audit work, the primary ones being COSO and COBIT in the United States.



Infrastructure

Value Drivers & Stakeholder Expectations We strive to understand stakeholder expectations and their value drivers so that Internal Audit is focused on a value-added plan that is responsive to the needs of the organization.

Internal Audit Charter & Policies Our Internal Audit engagements start with an Internal Audit Charter that articulates the function's mandate, authority, organization, responsibility and code of ethics. We build policies and procedures to guide overall internal audit activity. We also have our own Protiviti Internal Audit Policy, The Protiviti Way, which guides how we execute Internal Audit engagements. It is in alignment with The IIA Standards and outlines our client service and delivery protocols. Our Quality and Risk Management policies outline how we manage our risk as a firm and require that certain protocols be followed.

Internal Audit Organization Structure & People The appropriate structure needs to be determined for each Internal Audit function. We work with organizations to set up a structure that meets their needs and to identify resources with the necessary skills to perform the work. This includes involving specialists with industry, process, regulatory and technology knowledge.

Internal Audit Processes (Planning, Execution & Reporting) Our Internal Audit Methodology provides a common framework for our people to perform internal audit work. We determine up front what type of reporting and project administration is necessary for each engagement. Our Protiviti Way policy outlines required tasks on our projects in order to comply with The IIA Standards, realize efficiencies, create high-quality work, add value and facilitate consistent practices.

Internal Audit Methodologies & Technologies In addition to Protiviti's Internal Audit Methodology, we use the following Protiviti Frameworks to execute our internal audit work: Protiviti Risk ModelSM, Technology Risk Model, Process Classification Scheme, Six Elements of Infrastructure and Capability Maturity Model. We utilize the following technologies and tools to perform internal audits:

- Data Analysis - ACLTM, Excel®, Protiviti's Spend Risk AssessorSM
- Process Mapping – Visio®
- Knowledge Sharing – Protiviti's KnowledgeLeaderSM, iShare, DiscoveriTM
- Benchmarking Data


Risk Assessment & Planning

Utilize Knowledge of Industry & Business We utilize our understanding of the organization's industry, business and environment, taking into account both internal and external factors in order to develop an audit plan that is responsive to the needs of the organization. We integrate technology and other risk and process specialists into our risk assessment process as appropriate.

Understand Business Goals & Objectives We work with management to gain an understanding of the unique goals and objectives of the organization in order to align the annual internal audit plan to support those goals and objectives.

Understand Entity-Level Control Environment We gain an understanding of the overall "tone at the top" for the organization and its entity-level control environment around the COSO framework's five components (control environment, risk assessment, control activities, information and communication, and monitoring). This enables us to assess whether entity-level processes should become part of the audit plan and / or entity-level control gaps should be incorporated into the work programs of audits.

Execute Company-Wide Risk Assessment After understanding the industry, business, objectives and entity-level control environment, we conduct a top-down, company-wide assessment of all types of risk affecting the organization at both the inherent and residual risk level. This includes considering past history and experience as well as known, planned and future initiatives. We consider and coordinate our efforts with any other risk management activities occurring in the organization.



Incorporate New Initiatives & Change Management As a part of our ability to respond to change, we consider any new management initiatives and the organization's change management process. For the portions of the audit universe that generally remain steady, it can be relatively straightforward to identify, understand and evaluate risks. New initiatives, products, processes and technology are typically areas of high risk and may require additional internal audit focus. Accordingly, it is imperative that internal audit adequately identify the new and changing aspects of the organization for consideration in the audit plan.

Update Audit Universe We establish the audit universe at the beginning of our relationship with the organization. We review and amend it annually and as needed throughout the year to accurately reflect any significant changes in the organization.

Create and Update the Internal Audit Plan We use the results of our company-wide risk assessment to create the annual internal audit plan. This includes a preliminary scope of the audit, to be further defined once the project begins. The audit plan is discussed with and approved by the audit committee and senior management.

Ongoing Change Our risk-based annual internal audit plan is responsive to stakeholder needs and emerging risks / opportunities in a changing environment. Quarterly updates are performed in order to address any changes in the business and control environment that may impact the risk assessment.

Project Execution

Understand Activities & Objectives We start out scoping audits by understanding the activities of the process (inputs, outputs and systems) and identifying the audit objectives in collaboration with process owners and senior management. This includes reviewing policies and organizational structure.

Perform Project Risk Assessment We leverage information gathered in the company-wide risk assessment to perform a risk assessment at the project level by understanding the business strategy, objectives and key processes of the area under review and identifying what risks may stand in the way of achieving those business strategies and objectives.

Plan Project Our planning and scoping memo contains pertinent information and decisions regarding the project and is approved before fieldwork commences. It delineates "what is in" and "what is out." It narrows the audit focus to specific areas of significance (processes, transactions, locations, activities or systems) for the project objectives.

Understand & Analyze Activity If they are not already documented, we gain an understanding of the activities being audited. This documentation is created in the form of flowcharts or memoranda, and we confirm its completeness and accuracy with process owners.

Evaluate Design Effectiveness We evaluate the design effectiveness of the collection of controls for each risk before proceeding to testing of controls. In many cases, multiple controls are required to mitigate a risk; in some cases, one control may adequately mitigate multiple risks.

Test Operating Effectiveness Our work program is further built out when we develop the detailed test plan. We use standard sample sizes to test the operating effectiveness of controls and expand testing on daily controls when the error rate is non-negligible. Testing techniques may include inquiry, observation, inspection and reperformance.

Validate Findings We confirm all preliminary audit findings with personnel directly involved in the controls or transactions that gave rise to the preliminary issues in order to obtain agreement on the facts and to determine whether all pertinent factors have been considered.

Report Results We communicate factual findings of the design and operational effectiveness of internal controls and provide recommendations for process improvement. Working with management, we develop action plans and agree on owners and implementation dates.

Follow-up on Findings While ownership of implementation belongs to management, we perform follow-up with management on a timely basis to confirm that agreed-upon action plans have been implemented.

Stakeholder Reporting

Periodic Reporting and Issue Tracking to Management and the Audit Committee We report periodically to the audit committee and senior management regarding the performance of internal audit relative to its plan, and report significant risk exposures and control issues, corporate governance issues and other matters. We will work with you to create a customized reporting solution.

- Our comprehensive reports are designed to allow users to understand relevant information on issues raised and related opportunities for control / process enhancement.
- Succinct executive summaries and highlights of important issues are key parts of our reporting style.
- In addition to our regular internal audit reports, we prepare management summaries for each project and periodic status reports for management and audit committee.

Continuous Improvement

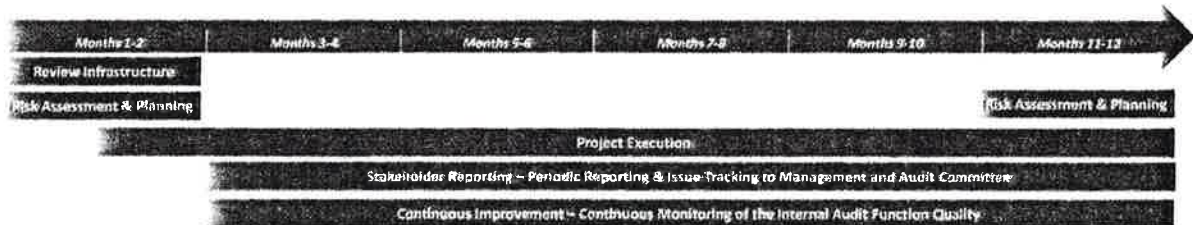
We perform the following continuous monitoring of internal audit function quality:

External Quality Assessment For the last several years, we have engaged an outside third party to review and report on the design effectiveness of The Protiviti Way as it relates to conformance with The IIA Standards.

Internal Quality Assessment Outside of our project management and supervision process over individual projects, we also assure quality on our audits by performing annual internal quality assessment reviews of selected Internal Audit engagements across Protiviti. These reviews test adherence to Protiviti's policies that govern the planning, conduct and reporting on all work performed.

Schedule for Performing the Key Phases of this Engagement

We propose the following tentative schedule for performing the key phases of this engagement on an annual basis, consistent with our suggested approach and Internal Audit methodology outlined above.



Procedures to Monitor the Progress of Audits and to Communicate

Monitoring the Progress of Audits

We monitor and ensure consistency in approach, execution, and progress of all internal audits by leveraging our standard approach outlined above, which drives quality and efficiency in your audit program. We train our auditors worldwide in this standard approach. It is standardized, yet flexible, to accommodate your specific needs. You benefit from this approach in the following manner:

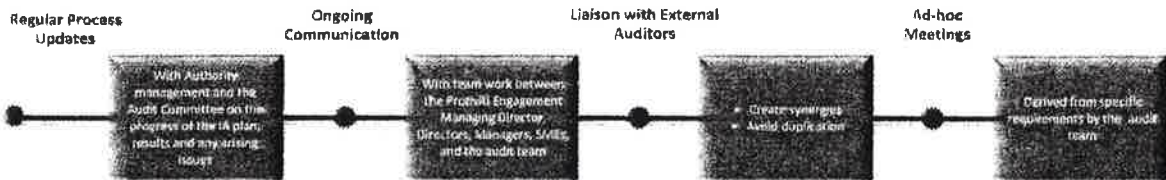
- Aligned with the **IIA Standards** and COSO – standards you are familiar with.
- Standard approach drives efficiency and focus of our people and consistent results.
- Quality is improved through an accepted standard.
- Flexibility to adapt to your needs.
- Standard approach and supporting training and technology enables us to use our Subject Matter Specialists more effectively.

Ongoing Communication

Protiviti takes an open and ongoing approach to foster effective communication and teamwork with OOCEA management, the audit committee, and the external audit service provider.

We will adopt a roles, responsibilities and communications approach for OOCEA that will incorporate:

- Regularly scheduled progress updates between the Executive Director, Deputy Executive Director, CFO, General Counsel, and Audit Committee and, as deemed applicable, other management representatives, on the progress of the project plan and any arising issues.
- Seamless teaming with OOCEA personnel by effectively blending with your company culture and respecting the specific organizational structures and relationships with other third party contractors.
- Liaison with your external auditor to create synergies and avoid duplication.
- Ad-hoc meetings derived from specific requirements by the various project teams.
- On-going consultation to management on risk and controls trends and issues.



This multi-step process helps ensure timely and effective communication throughout the audit process.

Additionally, effective communication with OOCEA staff and third parties being impacted by audit coverage is especially important. To minimize disruptions to your people, operations, and third party contractors from internal audits, we propose the following communication protocols:

Planning Phase

- Advance communication of the nature of the audit, time frame, management assistance required, document requests, etc and advance scheduling to de-conflict the internal audit from other priorities.

Fieldwork Phase

- Opening meeting with appropriate management personnel to confirm audit objectives and timeline, high level review of work plan, documents, etc.
- Frequent status update with appropriate management to respond to aggregated questions, discuss initial findings, additional document requests, etc.
- Closing meeting with appropriate management personnel to review findings, obtain initial management responses, discuss open items and follow-ups, etc.

Reporting Phase

- Review draft internal audit report with management within three weeks of the end of fieldwork and closure of open items and incorporate management comments, action plans, etc., into the final report.
- Final report issued to company management and the audit committee.

Developing Information for Management Letters

Details specific to this are provided in our suggested approach to this audit engagement under the Project Execution section above. Specifically, see sections Validate Findings and Report Results.

Experience of Firm and Ability of Staff

Experience with Similar Engagements

We believe that Protiviti has the largest Internal Audit practice in Central Florida. Over the past three years, the Orlando office has provided risk assessment, internal audit co-sourcing and internal audit outsourcing services to over 30 companies or organizations.

As a result of the internal audit services we have provided you the past four and a half years, our work for you is the most significant engagement performed by the Orlando team that is similar to the engagement described in your Request for Proposal. In the interest of providing you with additional perspective on other similar types of projects for local, well-known companies where we deliver internal audit services, we have provided the following three references.

1. Universal Studios Orlando
1000 Universal Studios Plaza
Orlando, FL 32819

Dan Neal, Vice President of Finance
407-224-5447 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2004 – present)

Protiviti Directors:
Phil Fretwell, David Taylor, Jeff Tecau

3. Hannover Life Re
800 North Magnolia Avenue, Suite 1400
Orlando, FL 32803

Dave White, Vice President of Internal Audit
407-649-2217 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2012 – present)

Protiviti Directors:
Phil Fretwell, David Taylor, Jeff Tecau

2. National Retail Properties, Inc.
450 South Orange Avenue
Orlando, Florida 32801

Kevin Habicht, Executive Vice President and
Chief Financial Officer
407-650-1230 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2003 - present)

Protiviti Managing Director:
Phil Fretwell

Key Personnel

To facilitate your review of our resumes, the following summarizes the experience and outlines the specific roles of the core team of individuals who will service your account. Additionally, relevant government experience is highlighted. An organizational chart is provided under tab D of this proposal.

Phil Fretwell
Managing Director
Orlando, FL

Phil has over 29 years of audit experience, including 5 years of governmental auditing experience, is a former Big 5 Audit Partner in Orlando, has responsibility for all of Protiviti's Florida Operations, and has served as Protiviti's Quality and Risk Management Committee Chairman. Phil is a CPA.

Jeff Tecau
Director
Orlando, FL

Jeff has over 14 years of audit experience, including more than 5 years of governmental and transportation industry experience, helps lead Protiviti's IA practice in Florida, has significant experience serving in the Director role for other internal audit clients, is on the Board of Governors of The Central Florida IIA. Jeff is a CPA, CRMA, and is IIA QAR certified.

David Taylor
IT Director
Orlando, FL

David has over 18 years of experience in Information Technology, Internal Audit, and Information Security. He leads Protiviti's Information Security practice in Florida, and will lead all IT Audit related activities. He has a number of certifications, including his CISSP and CISM.

Teresa Mallary
Manager
Orlando, FL

Teresa has 6 years of audit experience, including 5 years of governmental auditing and public accounting experience. She specializes in not-for-profit, local governmental, construction, and financial and operational controls audits. Teresa has lead past internal audits for OOCEA.

Bill Thomas
Quality Control MD
Tampa, FL

Bill has more than 20 years of internal audit, information systems audit and fraud examination services. His experience includes over 12 years in private industry and over 10 in public accounting and consulting. Bill has serviced the Hillsborough Area Regional Transit since 2010 and is a CIA, CFE, and CISA.

Michael Porier
Transportation
Subject Matter Expert
Houston, TX

Michael is a Managing Director in Protiviti's Houston Office and has serviced Harris County Toll Road Authority, one of the largest tolling agencies in the country, since 2007. Mike has a number of certifications including the CISSP, CISM, CISA, CBCP, CFSA, and PCI-QSA.

Jon Critelli
Contract Audit
Subject Matter Expert
Atlanta, GA

Jon has spent the past five years working in Protiviti's Capital Projects and Contracts practice providing contract review services, capital projects and construction controls reviews, and capital projects and construction process re-engineering engagements. Jon has managed past contract audits for OOCEA and is a CCA.

Firm, Location, and Government Services Overview

Protiviti Central Florida Overview

Protiviti currently employs about 2,500 full-time professionals in more than 70 locations throughout the Americas, Asia-Pacific, Europe and the Middle East.

Throughout Florida, we have approximately 60 resources dedicated to internal audit and risk consulting services available to serve you. Approximately 40 of these individuals are based in Central Florida, and approximately 50% of our Central Florida team has government or transportation industry internal audit experience.

Your core team is comprised of individuals familiar with your business from our Orlando Internal Audit practice. Because we are local, our core team will allow us to effectively and efficiently serve you without any burden of travel costs. **Credentials, employee classifications and brief role descriptions for our local team that would service you are outlined in Tab D.**

Throughout our firm, we also have an extensive network of subject matter experts and trained risk and control specialists who are highly experienced in delivering internal audit engagements. Our subject matter experts are considered for every internal audit project and are embedded into our internal audit teams as determined necessary. Utilization of SMEs allows us to bring "best of breed" internal audit solutions to our clients.

Protiviti Government Industry Experience

Protiviti has a proven track record of assisting Local, State, and Federal Government entities in navigating risks prevalent to their environment. Protiviti Government Services, Inc. (PGS), a wholly owned subsidiary of Protiviti, was established to bring Protiviti's leading edge internal audit, technology and business risk solutions to the public sector.

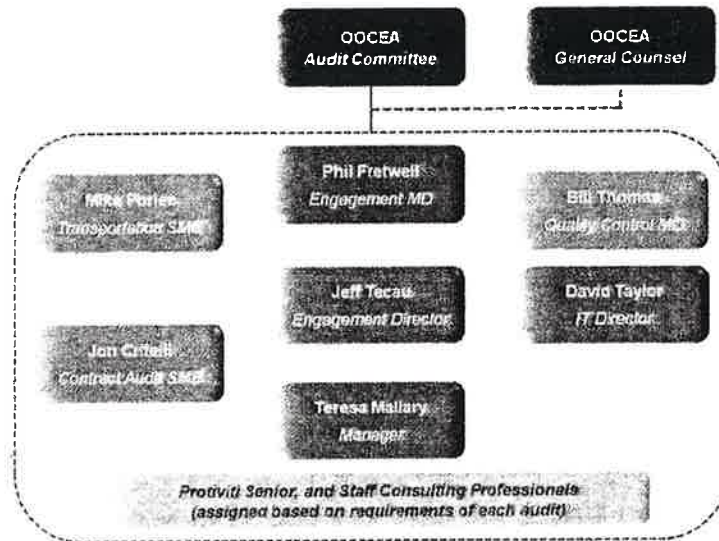
Protiviti and PGS currently support the needs of a variety of Local, State, and Federal government entities in areas such as information security, A-123 internal controls assessments, IT service and IT asset management implementations, improper payments identification, IT audit reviews, and IA co-sourcing.

Specific PGS resources will be leveraged as needed. Presented below is a partial list of US Local, State, and Federal government agencies that have been served by Protiviti and its affiliates.

- AMTRAK
- City of Lexington
- City of Minneapolis
- City of Orlando
- Environment Protection Agency
- Federal Communications Commission
- Federal Reserve System
- Federal Trade Commission
- General Services Administration
- Harris County
- Harris County Toll Road Authority
- Hillsborough Area Regional Transit
- Hillsborough County Aviation Authority
- Homeland Security
- House of Representatives
- Housing & Urban Development
- Internal Revenue Service
- METRO
- National Aeronautics & Space Administration
- National Archives & Records Administration
- NYC Economic Development Corp.
- NYC Police Dept
- Oak Ridge National Laboratory
- Office of Management & Budget
- Office of Personnel Management
- Orange County Library System
- Organization of American States
- Orlando-Orange County Expressway Authority
- Social Security Administration
- South Florida Water Management District
- U.S. Department of Justice
- U.S. Equal Employment Opportunity Commission
- US General Services Administration
- Veterans Affairs
- Virginia Department of Transportation

Organization and Management

Proposed Organizational Structure



Proposed Staffing Plan

We intend to provide you with a flexible solution that is best suited for your internal audit needs. We will interact and coordinate with you to ensure satisfaction, drive quality and consistency in our service, efficiently access the right resource needs for every engagement, and make the staffing process effortless for your management team.

When assigning resources, we focus on criteria that should be carefully weighed when determining the appropriate structure for this engagement. These criteria include:

- **Skill Set** – As depicted above, Protiviti has established a core team that brings the best combination of skills in the areas more important to you and your business. These resources work to understand your company, strategies, industry, processes, and systems to best serve you throughout the engagement. We will supplement your core team as necessary with individuals who bring the specialized skills to match subject matter expertise to the detailed requirements of your individual audit as needed.
- **Staffing Continuity** – We will strive to maintain continuity of personnel based on OOCEA's explicit needs and project experience over time. All but one of our proposed engagement team members has worked with you over the past four and a half years. Our commitment and track record is to respond quickly to any required engagement team changes to ensure you get the highest-quality and most cost-effective client service possible. In addition, we may utilize other subject-matter experts for project execution, depending on the nature of the work and the need for specialized skills. Our overall philosophy relating to staffing an individual engagement is to assign the resources best-suited for the most efficient and effective execution that produces the highest-quality project deliverables.

Participation as per Role

Personnel	Certifications	Level	Expected Participation and Contribution
Core Team			
Phillip Fretwell	CPA	Engagement Managing Director	<i>Phil will serve as the overall engagement Managing Director and contact for the OOCEA Audit Committee.</i>
Jeff Tecau	CPA, IIA QAR, CRMA	Engagement Director	<i>Jeff will serve as the primary engagement Director and client contact for all Internal Audit related activities. Jeff will be responsible for the overall management of the annual Audit plan and the Protiviti team, including scheduling, review of all planning and final reports, and report presentation.</i>
David Taylor	CISSP, CISM, PCI-QSA	IT Director	<i>David will be responsible for leading the technology aspects of project tasks and be the key executive contact for OOCEA for technology related issues.</i>
Teresa Mallary	Member of IIA	Engagement Manager	<i>Teresa will serve as the day-to-day contact for the execution of the Internal Audit projects, and will be responsible for the day-to-day supervision of each assignment, including planning, work paper review and report writing.</i>
Quality Control and Subject Matter Experts			
Jon Critelli	CCA	Contract Audit SME	<i>Jon will provide contract audit subject matter expertise and guidance on any future audits of large procurement contracts.</i>
Michael Porier	CISSP, CISM, CISA, CBCP, CISA, PCI-QSA	Transportation SME	<i>Mike will consult with the core engagement team to provide toll road agency subject matter expertise and will be a source for other leading practices employed by other transportation agencies throughout the United States.</i>
William Thomas	CISA, CIA, CFE	Quality Control Managing Director	<i>Bill will provide overall engagement quality assurance around IIA standards, and will be consulted on significant issues that arise, as necessary.</i>



Our Dedication to Quality

Delivering quality service to our clients is a core value at Protiviti. Phil Fretwell, our Orlando office Managing Director, is a leader in our Firm's Global Quality initiative. All our professionals work extremely hard to ensure that our clients' expectations and our quality standards are met. We will ensure the Authority's expectations and our quality standards are met using key performance indicators, such as timeliness of audit reviews and quality of service provided. In an effort to consistently deliver our services, we employ the following quality control procedures:

- **External Quality Assurance Certification** Our methodology and procedures for internal auditing have been independently reviewed and certified by Larry Hubbard & Associates for conformance to the IIA's International Standards for the Professional Practice of Internal Auditing. Our methodology and procedures for internal auditing provide the foundation for the delivery of all of our internal audit services. We believe that this independent appraisal is unique and of particular relevance to you since it relates precisely to the type of services you have requested. A copy of Mr. Hubbard's full report is provided in the **Executive Summary** of this proposal.
- **Subject Matter Expertise** Subject matter specialists (such as contract auditors and for specific technologies or information security requirements) are integrated seamlessly into our service delivery to provide the deep insights you need, add value and provide benchmarks for how similar companies and organizations operate.
- **Training** As a professional services organization, the quality of our product and services resides in the capabilities and talents of our people. As such, we continue to make significant investments in the development of our personnel. All of our internal audit personnel attend our internally developed Internal Audit consulting milestone schools to drive consistency in our approach and service delivery. In addition, all of our personnel have access to Protiviti University, an online training resource containing thousands of specific courses spanning all industries and subject matter content.
- **Client Satisfaction Measurement** Our standards ensure quality service and deliverables. Client service is critical to our success and our goal is to exceed your expectations. Our client satisfaction framework is built upon Protiviti and the client working together to accomplish the following:
 - Understand needs and expectations
 - Build an understanding of needs and expectations into an action plan for serving the client
 - Monitor how we are performing against the plan
 - Measure results to continuously improve our approach for serving the client
 - Modify our processes to respond to feedback provided by the client

Our primary means of monitoring Client Satisfaction are through frequent update meetings between senior management and the respective teams, as deemed necessary. Additionally, we routinely conduct client feedback interviews as part of our Client Value Management process, Protiviti's global process for confirming client satisfaction. This one-on-one, interview-based process is focused on certain clients and has included OOCEA in the past.



M/WBE Participation

Policy Statements

Equal Opportunity Employment and Non-discrimination

RHI is an equal opportunity employer. Hiring, promotion, transfer, compensation, benefits, discipline, termination and all other employment decisions are made without regard to race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status.

Because of our support of equal employment opportunity, discrimination on account of race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status will not be tolerated.

Minority/Women/Disabled/Veterans Owned Businesses Plan

It is the policy of this Company to help ensure that small business concerns, small women-owned business concerns and small-business concerns owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to compete for our business. This opportunity is intended to be made available not only when fulfilling contract obligations with the U.S. Government but also throughout our overall business activity. We firmly believe that such participation by these business enterprises will prove to be beneficial to the economic well being of this country and of our Company.

Protiviti's policies protect the interest of minorities and women in management and in the workplace. In the Orlando office, 50% of the members of the management team are minority or women employees. In addition, 47% of the Orlando office workforce is minority or women.

Protiviti Orlando has a past history of contracting with Minority or Women Business Enterprises in Central Florida and will continue to do so on an as-needed basis, depending on the nature of individual audit projects and level of expertise required.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
INTERNAL AUDITOR SERVICES
CONTRACT NO. 000931

ACKNOWLEDGMENT OF STANDARD OF CONDUCT AND
CODE OF ETHICS

If awarded the Contract, the undersigned covenants and agrees that it and its employees shall be bound by the standards of conduct provided in Florida Statutes 112.313 as it relates to work performed under the Contract, which standards will by reference be made a part of the Contract as though set forth in full. The undersigned agrees to incorporate the provisions of this requirement in any subcontract into which it might enter with reference to the work performed or services provided.

The undersigned further acknowledges that it has read the Authority's Code of Ethics and, to the extent applicable to the undersigned, agrees to abide with such policy.

PROTIVITI INC.
Company Name
By: Philip S. Fetscher
Title: MANAGING DIRECTOR

(Note: Failure to execute and submit this form may be cause for rejection of the submittal as non-responsive.)

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
CONFLICT/NONCONFLICT OF INTEREST STATEMENT

CHECK ONE

To the best of our knowledge, the undersigned firm has no potential conflict of interest due to any other clients, contracts, or property interest for this project.

OR

The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts or property interest for this project.

LITIGATION SUMMARY

PLEASE DISCLOSE AND PROVIDE A SHORT SUMMARY AND DISPOSITION OF ANY CIVIL LITIGATION IN FLORIDA INVOLVING THE FIRM AS A NAMED PARTY WITHIN THE LAST FIVE (5) YEARS.

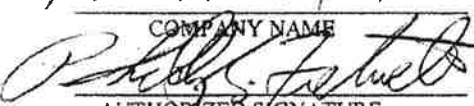
ALSO DISCLOSE ANY ACTIONS AGAINST THE FIRM BY THE FLORIDA BAR, THE DEPARTMENT OF PROFESSIONAL REGULATION AND/OR ANY OTHER FEDERAL, STATE OR LOCAL REGULATORY AGENCY INCLUDING DISPOSITION OF SAME.

CHECK ONE

The undersigned firm has had no litigation or any projects in the last five (5) years.

OR

The undersigned firm, **BY ATTACHMENT TO THIS FORM**, submits a summary and disposition of individual cases of litigation in Florida during the past five (5) years; and actions by any Federal, State, and local agency.

PROTIVITY INC.
COMPANY NAME

AUTHORIZED SIGNATURE
PHILIP Z. FRETWELL
NAME (PRINT OR TYPE)
MANAGING DIRECTOR
TITLE

Failure to check the appropriate blocks above may result in disqualification of your proposal. Likewise, failure to provide documentation of a possible conflict of interest, or a summary of past litigation, may result in disqualification of your proposal.



Attachment – Litigation Summary

To Protiviti's knowledge, Protiviti has not been a named party in any litigation in Florida in the past 5 years. Protiviti Inc. has been party to an Equal Employment Agency Commission action in Florida that was filed in April, 2008. The subject matter of such case is an employment related dispute with a former employee and the commission resolved the matter by issuing a right to sue letter to the employee.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
DRUG-FREE WORKPLACE FORM

The undersigned, in accordance with Florida Statute 287.087 hereby certifies that

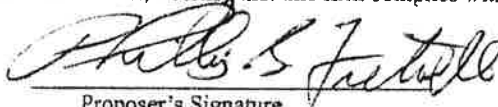
PROTIVITI INC,

does:

Name of Business

1. Publish a statement of notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employees will abide by the terms of a statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Florida Statute 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction of, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1 thru 5.

As the person authorized to sign this statement, I certify that this firm complies with the above requirements.



Proposer's Signature

4/5/2013

Date

Phillip Z. Fretwell
Managing Director
Orlando Office



Contact Information

Direct: +1 407.849.3912
Mobile: +1 407.342.4857
Fax: +1 407.849.3999
E-Mail: phillip.fretwell@protiviti.com

Service Line

- Internal Audit

Areas of Practice

- Enterprise Risk Management
- Internal Audit Outsourcing and Co-sourcing
- Sarbanes-Oxley Compliance

Industry Line

- Government, Not-For-Profit
- Real Estate
- Hospitality
- Insurance
- Consumer products

Clients Served

- Orlando-Orange County Expressway Authority
- City of Orlando
- Children's Home Society
- Marriott Vacations Worldwide
- Rotech Healthcare
- Hannover Re
- Universal Studios - Orlando

Education

- B.S. (Accounting), Florida State University
- MBA, Florida State University

Professional Memberships & Certifications

- CPA (Florida)
- Institute of Internal Auditors
- AICPA
- FICPA

Professional Experience

Phil Fretwell will serve as Managing Director in charge of this engagement and has overall responsibility for OOCEA's relationship with Protiviti. Phil is responsible for Protiviti's operations in Florida (Orlando, Tampa and Ft. Lauderdale). He has over 29 years of auditing and consulting experience, including 19 years in public accounting and 8 years as a "Big Five" audit partner. Since 1998, he has focused his practice on helping companies improve their corporate governance, internal controls and internal audit departments through outsourcing, co-sourcing and consulting.

Phil has served OOCEA for the past 4 ½ years and has been directly responsible for all audit work and presentations made to the board and audit committee.

Phil has served as the Chairman of the Board of Junior Achievement of Central Florida and the President of the University of Central Florida Accounting Advisory Board. He currently serves on the Florida State University Professional Advisory Board. He has also served on the Board of Directors of the Heart of Florida United Way as a member of the Executive Committee and the Chairman of the Finance Committee. Phil is a frequent speaker on a variety of financial topics.

Principal Areas of Practice

- Internal Auditing – Phil has served as the lead relationship executive on over 30 internal audit engagements, including full outsourcing, co-sourcing and advisory services.
- Sarbanes-Oxley compliance – Phil has served as one of the lead Sarbanes-Oxley Managing Directors in the firm, and has been involved in drafting and editing the firm's publications in this area.
- Enterprise Risk Management – Phil has led enterprise risk assessments for over 30 companies during the course of his career. He has also advised many companies on implementing enterprise risk management processes.

Michael Porier
Managing Director
Houston Office



Contact Information

Direct: +1 713.314.5030
Mobile: +1 713.501.7027
Fax: +1 713.314.5350
E-Mail: michael.porier@protiviti.com

Areas of Expertise

- IT Security and Privacy
- Business Continuity Management
- IT Process Improvement
- Internal Audit/Sarbanes-Oxley

Industry Line

- Government Services
- Energy
- Financial Services

Education

- B.B.A. – Management Information Systems, University of Houston

Professional Memberships & Certifications

- Member of IIA and ISACA
- Certified Information Systems Security Professional (CISSP)
- Certified Information Security Mgr (CISM)
- Certified Information Systems Auditor (CISA)
- Certified Business Continuity Prof. (CBCP)
- Certified Financial Services Auditor (CFSA)
- Qualified Security Assessor (PCI-QSA)

Professional Experience

Michael Porier is a Managing Director in Protiviti's Houston office specializing in executing and managing information technology risk consulting engagements since 1994. His expertise includes evaluating the risks and controls related to managing a company's enterprise-wide technical processes, performing detail security assessments, and implementing business continuity solutions. He has experience in various industries, but has specific expertise in the energy and government services areas.

Michael leads the IT Security, Privacy, and Business Continuity Management solution segments, overseeing related assessments and remediation projects for clients. On these topics, he has presented at numerous conferences, published various articles, and has been interviewed by industry periodicals and local newspapers.

Major Projects

- Michael works with a large toll-road agency to assist in areas such as Project Management, PCI security review and remediation, and process area consulting.
- For multiple county government entities, Michael leads project management efforts to assist in identifying and sourcing project risk, facilitating remediation meetings, and working with appropriate vendors to discuss and implement solutions.
- Michael has performed detailed technology security audits for a large energy company evaluating controls related to various aspects of the organization's technical infrastructure. Control evaluation consisted of internal and external IT vulnerability assessment, privacy reviews, Active Directory evaluations, and Internet application security assessments.
- Michael oversaw major business continuity projects in the Middle East for clients in energy, financial services, and manufacturing. These projects involved multi-disciplinary teams to ensure high quality technical solutions were implemented for recovering clients' critical business processes and supporting technologies. Included were the performance of a Business Impact Analysis and development of recovery plans.
- Michael led teams to perform compliance activities associated with Sarbanes-Oxley for a major energy client, involving documenting process flows, assessing existing controls, implementing process improvements, and facilitating results with executive management and external audit.
- Michael has managed and led multiple teams working in parallel to perform a global enterprise-wide business impact analysis and business continuity assessment. These efforts led to the next phase consisting of developing comprehensive business and technology recovery plans across the organization.

William Thomas
Managing Director
Tampa Office



Contact Information

Direct: +1 813.348.3373
Mobile: +1 813.956.7032
Fax: +1 813.348.3499
Email: william.thomas@protiviti.com

Areas of Expertise

- Internal Audit Outsourcing & Co-Sourcing
- Internal Audit Quality Assurance Reviews
- Audit Committee and Governance Services
- Project Management
- Regulatory Compliance
- Facilitation and self-assessment focused on strategy, risk, control and process evaluations
- Sarbanes-Oxley Advisory Services
- IT Audit

Industry Expertise

- Government Services
- NFP
- Healthcare & Life Sciences
- Financial Services

Education

- B.S. – Business, Minor in Political Science, Virginia Tech

Professional Memberships & Certifications

- Member of IIA, ACFE and ISACA
- Certified Information Systems Auditor (CISA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certified Risk Management Assurance

Professional Experience

Bill leads Protiviti's Tampa Market practice. In this capacity, he oversees client engagements focused on a broad range of operational, technology and compliance risks. His primary areas of focus include corporate governance, business risk management and internal audit services.

Bill's professional experience includes more than 20 years of internal audit, information systems audit and fraud examination services. His experience includes over 12 years in private industry and 8 years in public accounting and consulting.

Bill is a frequent speaker and author of articles on matters related to corporate governance, risk management and internal auditing.

Major Projects

Bill frequently examines Client continuity plans including tests of operational effectiveness of plans, thoroughness of continuity and disaster recovery preparations and tests of operational effectiveness of plans

Bill works with the Hillsborough Area Transit Authority (HART) in a leadership capacity. Bill has planned and supervised projects examining risk management processes related to Cash Management, Human Resources, Information Systems (Operational and Technical effectiveness), Information Security, Procurement and Self Insurance coverage. He has presented results frequently to the HART Board of Directors and coordinated activities with HART executives.

Bill is the lead executive for providing ERM services for a specialty financial services company in St. Petersburg, FL. Initial work performed included an enterprise-wide risk assessment via facilitated session with the company's Executive Management team and implementation of the ISO31000 framework. Bill also supervised an engagement to provide advisory oversight of the development of the Firm's business continuity plans and tests.

Bill supervised the evaluation of Business Continuity Plans as part of Internal Audit engagements at numerous clients, covering review of documented plans, adequacy of tests, confirmation that remediation activities were implemented, and reporting of status to Executive Management and the Board.

Jeff Tecau
Director
Orlando Office



Contact Information

Direct: +1 407.849.3921
Mobile: +1 407.758.4847
Fax: +1 407.849.3990
Email: jeffrey.tecau@protiviti.com

Areas of Expertise

- Internal Audit
- Quality Assurance
- Sarbanes-Oxley
- Enterprise Risk Management

Industry Expertise

- Government, Not-for-Profit
- Hospitality
- Healthcare
- Insurance and Financial Services
- Manufacturing, Distribution & Technology

Education

- Master of Science in Accounting, Wake Forest University
- Bachelor of Science in Accounting, Wake Forest University
- Certified Public Accountant (CPA)
- IIA Accreditation in Internal Quality Assessment Validation
- IIA CRMA

Professional Memberships & Certifications

- IIA
- AICPA
- Board of Governors and Past Officer, Central Florida IIA
- Board of Directors, Children's Home Society Central Florida

Professional Experience

Jeff Tecau is a Director with Protiviti in Orlando, FL and has 14 years of Audit and Consulting experience. At Protiviti, Jeff has focused on internal auditing and financial and accounting related consulting and helps lead Protiviti's Internal Audit and Financial Controls practice in the Southeast. Prior to Protiviti, Jeff spent four busy seasons in external audit with PricewaterhouseCoopers and was a Senior Analyst in the Financial Planning and Analysis group with a Fortune 500 energy company.

Jeff is a CPA in the State of Florida, a CRMA, and holds an accreditation from The IIA in Internal Quality Assessment Validation. In addition, he serves on the Board of Directors of the Central Florida Chapter of The IIA and is a frequent guest speaker on accounting careers, audit, and governance related topics at the University of Florida, Rollins College, the University of Central Florida, and to The IIA and IMA. Additionally, Jeff has been involved in numerous civic and charitable organizations including Junior Achievement, Big Brothers/Big Sisters, and Special Olympics, and he serves on the Central Florida Board of Directors for Children's Home Society. His government and not-for-profit clients have included OOCEA, CHS, and the City of Orlando.

Major Projects

Internal Audit and Risk Management

- Clients include a Central Florida toll road agency, a City, a \$2B hospitality company, a \$125M multi-national LED manufacturing company, a \$500M healthcare company, a \$100M land management company, and an \$11B banking and insurance institution.
- Executed in excess of 15 annual risk assessments and developed related internal audit plans.
- Managed in excess of 120 internal audit projects with teams consisting of 1-15 individuals. Projects have covered finance and accounting, operations, compliance, and IT.
- Extensive experience presenting to Audit Committees.
- Led a quality review of a 26-person internal audit department at large financial institution and a QA review of Protiviti's Washington, DC office.
- Co-wrote two 40-hour training courses for Protiviti internal audit managers and consultants and a 40-hour Protiviti milestone training program for senior consultants.
- Facilitated 10+ Protiviti Internal Audit and Consulting training schools in the US and China and 2 Protiviti intern schools, ranked a top 50 program by Business Week Magazine.
- Extensive experience consulting on SEC disclosures and final internal control over financial reporting assessments.
- Worked with an \$11B financial service institution to develop and implement ERM, including risk model development, risk prioritization, gap analysis, implementation planning, and risk dashboard reporting.
- Worked with a \$700M multi-national insurance company to implement consistent ERM processes across 6 subsidiaries in the Caribbean, England, and the U.S through consistent risk modeling, education, facilitated sessions, and risk aggregation.

David J. Taylor
Director
Orlando Office



Contact Information

Direct: +1 407.849.3916
Fax: +1 407.849.3995
E-Mail: david.taylor@protiviti.com

Service Line

- IT Audit
- IT Consulting

Areas of Practice

- IT Audit
- Information Security
- PCI Compliance

Industry Line

- Government
- Financial Services
- Insurance
- Healthcare

Clients Served

- Orlando-Orange County Expressway Authority
- City of Orlando
- Orange County Library System
- Hillsborough Area Regional Transit (HART)
- Marriott Vacations Worldwide

Education

- Bachelor of Science in Computer Science
- Certified Information Systems Security Professional (CISSP)
- PCI Qualified Security Assessor (QSA)

Professional Memberships & Certifications

- ISACA
- InfraGard

Professional Experience

David is a Director based in Protiviti's Orlando office. He has more than 20 years of experience in information security and IT Audit. He is a former federal agent and Computer Crime Investigator (CCI) for NASA's Inspector General and for the United States Air Force Office of Special Investigations (AFOSI). As a CCI, David investigated computer intrusions and other violations of law relating to computer and communications systems.

Principal Areas of Practice

At Protiviti, David leads the Orlando IT Audit and IT Consulting practices as well as the Southeast Region Information Security practice. David has assessed Information Technology related controls, reviewed security programs and responded to security incidents at companies throughout the United States, including several financial institutions, technology manufacturers and hospitality organizations, among others. He has spoken on information security topics for a variety of audiences and organizations including the MIS Training Institute, ISACA, Legal Tech, Florida Institute of Certified Public Accountants, the Institute of Management Accountants and InfraGard, among others. David is a Certified Information Systems Security Professional (CISSP) and Certified Information Security Manager (CISM). He is also a contributing author to *Defend I.T.* published by Addison-Wesley.

Major Projects

- **Toll Road Agency:** David has led the IT Audit effort for an Orlando based toll road agency for the past 4 years. His team has performed audits in the areas of information security, change management, applications controls, etc.
- **Insurance Company:** David leads a team of professionals who perform all IT related audits and Sarbanes-Oxley testing for a specialty health and life insurance holding company. His team utilizes best practice methodologies in order to assess the client IT related risks and controls.
- **Consumer Care Services Company:** David led the project to perform a network vulnerability assessment of all business critical servers at a consumer care services company. Based upon real-world events, the client wanted to identify vulnerabilities associated with their computer network. In addition to completing the assessment, David's team utilized a modified version of the Carnegie-Mellon Capability Maturity Model to rate the maturity of the client's IT security program.
- **Hospital System:** David leads the IT Audit function for a South-Florida based hospital system that has co-sourced the function to Protiviti. David's team is responsible for performing all IT related audits.
- **University:** David led an incident response project for a large state university. The university had a security breach of a business critical server. David's team performed an investigation, alongside law enforcement, to determine the extent of the breach and the source of the attack.

Jon Critelli
Senior Manager
Atlanta Office



Contact Information

Direct: +1 404.443.8218
Mobile: +1 407.497.8966
Fax: +1 404.443.8271
Email: jon.critelli@protiviti.com

Areas of Expertise

- Capital Projects & Contracts
- Internal Audit
- Model Audit Rule
- Sarbanes Oxley

Industry Expertise

- Government
- Industrial Products & Technology
- Insurance & Financial Services
- Hospitality and Entertainment
- Healthcare

Education

- B.S.B.A. – Finance – University of Central Florida

Professional Memberships & Certifications

- Certified Construction Auditor (CCA)
- Member Institute of Internal Auditors

Professional Experience

Jon is a Senior Manager with Protiviti's Capital Projects & Contracts practice in Atlanta, GA. Jon has spent the past four years working in Protiviti's Capital Projects and Contracts practice providing contract review services, capital projects and construction controls reviews, and capital projects and construction process re-engineering engagements.

Prior to joining the Protiviti team, Jon worked for one of the nation's largest government and defense contractors where he was part of the Financial Leadership Development Program and specialized in contract and project management, cost control and schedule integration, as well as financial systems support.

Major Projects

- Jon recently provided subject matter expertise support for a process and controls review for a government agency responsible for the operation of major toll roads in the Central Florida region. The review included an analysis and process improvement recommendations related to procurement and bidding, contracting, project and cost management, change order management, and project closeout.
- Jon is currently a lead senior manager on a project controls implementation project for a large fertilizer manufacturer in Chicago, IL. Jon is responsible for the design and implementation of project control processes related to project reporting and forecasting, working capital management, project and risk management, and internal audit. Jon is responsible for the oversight of another manager and consultant for the execution of the work.
- Jon served as the Senior Manager for a construction contract review for a large hospital system in Sarasota, FL. The audit included the review of contract terms and conditions, general contractor reporting, and contractor payment applications. More specifically, the project includes the review of \$6.4M of project costs. As a result of the review, key recommendations were provided around the management of the owner's direct purchase program, the timely update of general contractor reports, and the calculation of the general contractor's fee and overhead.
- Jon assisted in a cost recovery project for a large reinsurance company based in Orlando, FL. Jon's role included the extensive use of Excel and ACL to perform data analytics related to claims and premiums payments to ensure compliance with reinsurance treaties.
- Jon acted as the subject matter expert for a construction contract review for a hospital system in Atlanta, GA. The review resulted in several process improvement and best practice recommendations for consideration on future projects.
- Jon was the lead manager for a capital projects process enhancement project for a large carbon fiber producer in Salt Lake City, UT. Jon was responsible for assessing process and controls for key capital project management processes including capital expenditures, contractor and subcontractor management, change management, project reporting and forecasting, and monthly payment application review and approval.
- Jon was the lead senior consultant for a construction contract review for a telecommunications company based in Tampa, FL. In addition to identifying approximately \$150K of potential cost recoveries at project completion, considerations were provided to company management to improve internal capital project processes.

Teresa Mallery
Manager
Orlando Office



Contact Information

Direct: +1 407.849.3923
Mobile: + 305.345.1631
Fax: +1 407.849.3978
Email: teresa.mallery@protiviti.com

Areas of Expertise

- Internal Audit
- Financial Audit

Industry Line

- Government
- Not-for-Profit
- Construction
- Manufacturing
- Entertainment

Education

- Bachelor of Science in Accounting,
Florida A&M University

Professional Memberships & Certifications

- Institute of Internal Auditors
- American Society of Women Accountants

Professional Experience

Teresa is a Senior Consultant with Protiviti in the Orlando offices and is expected to be positioned as a Manager effective July 1, 2013. She has over 6 years of experience in public accounting, and internal audit and consulting. At Protiviti, Teresa is responsible for executing internal audit engagements. She specializes in not-for-profit, local governmental, construction, manufacturing, and SOX audits.

Major Projects

- Executed and supervised financial audits for Not-for-Profits, Governmental, SEC, and Global companies, which required a working knowledge of GASB, GAAP and IFRS. Performed substantive audit procedures for the following accounts: Cash, Revenue, Debt, Accounts Receivable, Accounts Payable, Human Resource Expenses, Investment Accounts and Fixed Assets/Capital Expenditures.
- Executed and supervised OMB A-133 and statutory compliance audits for Not-for-Profits and Governmental clients in Florida, Texas, Arkansas, and Maryland.
- Executed and supervised Sarbanes Oxley 404 projects. Performed tasks such as entity-level risk assessments, control rationalization, walkthroughs, documentation development, controls testing, and deficiency evaluation.
- Executed and supervised process and controls reviews and business operations reviews for a government transportation agency. The reviews included analysis and process improvement recommendations related to procurement and bidding, contracting, project and cost management, change order management, project closeout and toll revenue.
- Created business process narratives and procedural manuals within Oracle database for key accounting processes in the manufacturing industry.
- Executed procedures to evaluate control design, identify control design gaps, and provide recommendations to enhance business operational activities for a large entertainment company.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
 PRICE PROPOSAL
 INTERNAL AUDITOR SERVICES - CONTRACT NO. 000931

ITEM NO.	QUANT.	UNIT	CLASSIFICATION	HOURLY RATE	TOTAL COST
1	300	MANHOURS	MANAGING DIRECTOR	\$ 190	\$ 57,000
2	710	MANHOURS	DIRECTOR	\$ 190	\$ 134,900
3	400	MANHOURS	SENIOR MANAGER	\$ 190	\$ 76,000
4	540	MANHOURS	MANAGER	\$ 190	\$ 102,600
5	2,600	MANHOURS	SENIOR CONSULTANT	\$ 120	\$ 312,000
6	400	MANHOURS	CONSULTANT	\$ 120	\$ 48,000
TOTAL PROPOSAL AMOUNT					\$ 730,500

WORKSHEET FOR RENEWAL/NON-RENEWAL OF CONTRACT

File Location: FY16

Contractor: Protiviti, Inc. Contract No.: 000931

Contract Name/Description: Internal Auditing Services

Contract Amount (Including Supplemental Agreement): \$ 1,366,500.00

Original Contract Execution Date: 5/22/2013 Expiration Date: 06/30/2017

Original Contract Term: 3 Years with 2 Renewal Options

First Renewal: 6/8/2016 Second Renewal: _____

What is the factual basis to support renewal/non-renewal recommendation? Are the value and level of service provided by the (Contractor) (Consultant) satisfactory and adequate for CFX's needs? For non-renewal recommendation due to Contractor non-compliance, give specific instances for non-compliance with work/performance requirements. Has Contractor been notified of the instances of non-compliance? Give date(s) and method(s) of notification. For non-renewal recommendation due to other reasons (scope changes, quantity, work limit changes, price increases), give specifics.

This consultant is administratively supervised by the Legal Dept, but reports to the Audit Committee therefore the Committee makes the recommendation for final Board approval. Legal has no objection to the final one year renewal.

Renewal Recommended

Yes No _____

Joseph Lassitane
(Recommending Department Head/Manager)

3/22/17
Date

Approve Recommendation

Yes _____ No _____

(Name)
Chief of

Date

Concur With Recommendation

Yes _____ No _____

(Name)
Director of Procurement

Date

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MEMORANDUM

TO: Audit Committee Members

FROM: Joann M. Chizlett, Director of Special Projects *gmc*

DATE: March 22, 2017

SUBJECT: Payment Card Industry (PCI) Compliance Audit Contract Renewal / Protiviti, Inc.
/ Contract No. 000960

CFX's contract with Protiviti, Inc. for Payment Card Industry (PCI) compliance audit services is currently scheduled to expire on July 17, 2017.

The original contract, dated May 22, 2013, provided for a three year term with two one year renewals. Last year the Audit Committee recommended and the Board approved the first one year renewal.

Staff is requesting the Committee's direction as to whether it wishes to recommend exercising the final one year extension of Protiviti's contract in the amount of \$65,000.00, and at the same hourly rates as set forth in original contract price proposal.

Enclosures: Supplemental 01, Renewal 01, April 26, 2016,
Contract and Worksheet for Renewal

Central Florida Expressway Authority
CONTRACT RENEWAL AGREEMENT
CONTRACT NO. 000960

THIS CONTRACT RENEWAL AGREEMENT (the "Renewal Agreement"), made and entered into this 12th day of May, 2016, by and between the Central Florida Expressway Authority, hereinafter called "CFX" and Protiviti, Inc., hereinafter called the "Contractor"

WITNESSETH

WHEREAS, CFX and the Contractor entered into a Contract Agreement (the "Original Agreement") dated May 22, 2013, whereby CFX retained the Contractor to perform payment card industry (PCI) compliance audit services; and

WHEREAS, pursuant to Article 2 of the Original Agreement, CFX and Contractor wish to renew the Original Agreement for a period of one (1) year;

NOW, THEREFORE, for and in consideration of the mutual benefits to flow each to the other, CFX and Contractor agree to a first renewal of said Original Agreement beginning the 18th day of July, 2016 and ending the 17th day of July, 2017 in the amount of \$65,000.00 which amount restates the amount of the Original Agreement.

Contractor states that, upon its receipt and acceptance of Final Payment for Services rendered under the Original Agreement ending July 17, 2016, the Contractor shall execute a 'Certificate of Completion of the Original Agreement and Acceptance of Final Payment' that waives all future right of claim for additional compensation for services rendered under the Original Agreement ending July 17, 2016.

All terms and conditions of said Original Agreement and any supplements and amendments thereto shall remain in full force and effect during the full term of this Renewal Agreement.

IN WITNESS WHEREOF, the parties have executed this Renewal Agreement by their duly authorized officers on the day, month and year set forth above.

PROTIVITI, INC.

BY: *David J. Taylor*
Authorized Signature

Print Name: DAVID J. TAYLOR

Title: MANAGING DIRECTOR

ATTEST: *Marc Lingle* (SEAL)
Secretary or Notary



CENTRAL FLORIDA EXPRESSWAY AUTHORITY

BY: *Jose Alvarez*
Director of Procurement

Approved as to form and execution, only

Joseph J. Rancatore
General Counsel for CFX

**CENTRAL FLORIDA EXPRESSWAY AUTHORITY
SUPPLEMENTAL AGREEMENT NO. 1
TO
AGREEMENT FOR PAYMENT CARD INDUSTRY (PCI) COMPLIANCE
AUDIT SERVICES
CONTRACT NO. 000960**

This Supplemental Agreement No. 1 ("Supplemental Agreement") is entered into this 12th day of May 2016, by and between the Central Florida Expressway Authority ("CFX") and Protiviti, Inc. ("Consultant").

WITNESSETH:

WHEREAS, CFX and the Consultant on May 22, 2013, entered into an Agreement whereby CFX retained the Consultant to provide payment card industry (PCI) compliance audit services; and

WHEREAS, CFX has determined it necessary to increase the Contract amount by \$70,000.00 in order to continue the required services through the original term of the Contract; and,

WHEREAS, the Consultant hereby agrees to the increase in the Contract amount and will continue provide the required services with no change in the fees and rates included in the original Contract dated May 22, 2013;

NOW, THEREFORE, for and in consideration of the mutual benefits to flow each to the other, the parties agree that the Consultant shall provide the required services as detailed in the Scope of Services included in the original Contract and CFX shall increase the amount of the Contract by \$70,000.00 which shall make the total not-to-exceed amount of the Contract \$226,625.00.


CFX and Consultant agree that this Supplemental Agreement No.1 shall not alter or change in any manner the force and effect of the original Contract except insofar as the same is altered and amended by this Supplemental Agreement No.1; that acceptance of this Supplemental Agreement No.1 signifies the Consultant's waiver of all future rights for additional compensation which is not already defined herein.

IN WITNESS THEREOF, the parties hereto have caused these presents to be executed on the day and year first written above. This Supplemental Agreement No. 1 was approved by CFX Board of Directors on May 12, 2016.

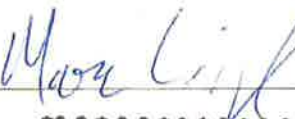
CENTRAL FLORIDA EXPRESSWAY AUTHORITY

By: 
Director of Procurement

PROTIVITI, INC.

By: 

Title: MANAGING DIRECTOR

Attest:  (Seal)



Approved as to form and execution, only.

General Counsel for CFX



CONTRACT

**ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
AND
PROTIVITI, INC.**

PAYMENT CARD INDUSTRY (PCI) COMPLIANCE AUDIT

CONTRACT NO. 000960

**CONTRACT DATE: MAY 22, 2013
CONTRACT AMOUNT: \$156,625.00**



**ORLANDO-ORANGE COUNTY
EXPRESSWAY AUTHORITY**

**CONTRACT, SCOPE OF SERVICES, METHOD OF COMPENSATION,
TECHNICAL PROPOSAL AND PRICE PROPOSAL
FOR
PAYMENT CARD INDUSTRY (PCI) COMPLIANCE AUDIT**

CONTRACT NO. 000960

MAY 2013

Members of the Board

**Walter A. Ketcham, Jr., Chairman
R. Scott Batterson, P.E., Vice Chairman
Teresa Jacobs, Secretary/Treasurer
Noranne B. Downs, P.E., Ex-Officio Member**

Executive Director

Max Crumit, P.E.

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
CONTRACT	1 to 14
SCOPE OF SERVICES	SS-1 to SS-2
METHOD OF COMPENSATION	MC-1 to MC-2
TECHNICAL PROPOSAL	TP-1 to TP-23
PRICE PROPOSAL	PP-1

CONTRACT

This Contract (the "Contract" as defined herein below), is made this 22nd day of May, 2013, between the ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY, a body politic and agency of the State of Florida, hereinafter called the AUTHORITY and PROTIVITI, INC., 301 East Pine Street, Suite 225, Orlando, Florida 32801, hereinafter the AUDITOR:

WITNESSETH:

WHEREAS, the AUTHORITY was created by statute and is charged with acquiring, constructing, operating and maintaining a system of limited access roadways known as the Orlando-Orange County Expressway System; and,

WHEREAS, the AUTHORITY has been granted the power under Section 348.754(2)(m) of Florida Statutes, "to do all acts and things necessary or convenient for the conduct of its business and the general welfare of the AUTHORITY, in order to carry out the powers granted to it (by state law);" and,

WHEREAS, the AUTHORITY has determined that it is necessary and convenient in the conduct of its business to retain the services of an auditor to perform payment card industry (PCI) compliance audit and related tasks as may be assigned to the AUDITOR by the AUTHORITY and identified as Contract No. 000960; and,

WHEREAS, on or about March 23, 2013, the AUTHORITY issued a Request for Proposals seeking qualified auditors to perform such tasks; and,

WHEREAS, AUDITOR was the successful one of three qualified firms that responded to the Request for Proposals and was ultimately selected; and,

NOW THEREFORE, in consideration of the mutual covenants and benefits set forth herein and other good and valuable consideration, the receipt and sufficiency of which being hereby acknowledged by each party to the other, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED

The AUDITOR shall, for the consideration herein stated and at its cost and expense, do all the work and furnish all the materials, equipment, supplies and labor necessary to perform this Contract in the manner and to the full extent as set forth in the Contract Documents all of which are hereby adopted and made part of this Contract as completely as if incorporated herein. The Contract shall be performed and services provided to the satisfaction of the duly authorized representatives of the AUTHORITY in accordance with the Scope of Services, who shall have at all times full opportunity to evaluate the services provided under this Contract.

The services to be provided under this Contract include performing PCI compliance audit in accordance with direction from the AUTHORITY.

The AUTHORITY does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the AUDITOR is providing these services on a non-exclusive basis. The AUTHORITY, at its option, may elect to have any of the services set forth herein performed by other auditors or AUTHORITY staff.

The Contract Documents, in order of precedence, consist of:

- 1.1 The Contract, including insurance policies,
- 1.2 The Scope of Services,
- 1.3 The Method of Compensation,
- 1.4 The Technical Proposal submitted by AUDITOR, and
- 1.5 The Price Proposal submitted by AUDITOR,

(collectively, the "Contract").

2. TERM AND NOTICE

The initial term of the Contract will be three (3) years from the date indicated in the Notice to Proceed from the AUTHORITY. There shall be two renewal options of one (1) year each. The options to renew are at the sole discretion and election of the AUTHORITY. Renewals will be based, in part, on a determination by the AUTHORITY that the value and level of service provided by the AUDITOR are satisfactory and adequate for the AUTHORITY's needs. If a renewal option is exercised, the AUTHORITY will provide the AUDITOR with written notice of its intent at least 150 days prior to the expiration of the initial three-year Contract Term.

The AUTHORITY shall have the right to terminate or suspend the Contract, in whole or in part, at any time with 10 days' notice for convenience or 15 days with cure notice for cause for AUDITOR's material failure to perform the provisions of the Contract. Under no circumstances shall a properly noticed termination by the AUTHORITY (with or without cause) constitute a default by the AUTHORITY. In the event of a termination for convenience or without cause, AUTHORITY shall notify AUDITOR (in writing) of such action with instructions as to the effective date of termination or suspension, in accordance with the time frames set forth hereinabove. AUDITOR will be paid for all work performed prior to termination and any reasonable, documented, direct, normal, and ordinary termination expenses. AUDITOR will not be paid for special, indirect, consequential, or undocumented termination expenses. Payment for work performed will be based on Contract prices, which prices are deemed to include profit and overhead. No profit or overhead will be allowed for work not performed, regardless of whether the termination is for cause.

If AUDITOR: (i) fails to perform the Contract terms and conditions; (ii) fails to begin the work under the Contract within the time specified in the "Notice to Proceed"; (iii) fails to perform the work with sufficient personnel or with sufficient materials to assure the prompt performance of the work items covered by the Contract; (iv) materially fails to comply with the Contract, or (v) performs unsuitably or unsatisfactorily in the opinion of AUTHORITY reasonably exercised in accordance with the Scope of Services, or for any other cause whatsoever, fails to carry on the work in an acceptable manner in accordance with the Scope of Services, the AUTHORITY will

give notice in writing to the AUDITOR of such delay, neglect or default and provide AUDITOR with a reasonable opportunity to cure. If the Contract is declared in default, the AUTHORITY may take over the work covered by the Contract.

If AUDITOR (within the curative period, if any, described in the notice of default) does not correct the default, AUTHORITY will have the right to remove the work from AUDITOR and to declare the Contract in default and terminated.

Upon declaration of default and termination of the Contract, AUTHORITY will have the right to appropriate or use any or all materials as the AUTHORITY determines, and may retain others for the completion of the work under the Contract, or may use other methods which in the opinion of AUTHORITY are required for Contract completion. All costs and charges incurred by AUTHORITY because of, or related to, the AUDITOR's default (including the costs of completing Contract performance in excess of the sum which would have been payable under the Contract) shall be charged against the AUDITOR. If the expense of Contract completion exceeds the sum which would have been payable under the Contract, the AUDITOR shall pay the AUTHORITY the amount of the excess. If, after the default notice curative period has expired, but prior to any action by AUTHORITY to complete the work under the Contract, AUDITOR demonstrates an intent and ability to cure the default in accordance with AUTHORITY's requirements, AUTHORITY may, but is not obligated to, permit AUDITOR to resume work under the Contract. In such circumstances, any costs of AUTHORITY incurred by the delay (or from any reason attributable to the delay) will be deducted from any monies due or which may become due AUDITOR under the Contract. Any such costs incurred by AUTHORITY which exceed the remaining amount due on the Contract shall be reimbursed to AUTHORITY by AUDITOR. The financial obligations of this paragraph, as well as any other provision of the Contract which by its nature and context survives the expiration of earlier termination of the Contract, shall survive the expiration or earlier termination of the Contract.

AUTHORITY shall have no liability to AUDITOR for expenses or profits related to unfinished work on a Contract terminated for default.

AUTHORITY reserves the right to terminate or cancel this Contract in the event the AUDITOR shall be placed in either voluntary or involuntary bankruptcy or an assignment is made for the benefit of creditors. Such termination shall be deemed a termination for default.

3. CONTRACT AMOUNT AND COMPENSATION FOR SERVICES

3.1 The Contract Amount for the Contract term is \$156,625.00. Services shall be provided and fees to be billed for each audit as agreed by the AUTHORITY.

3.2 AUTHORITY agrees to pay AUDITOR for services performed in accordance with the Method of Compensation.

4. AUDIT AND EXAMINATION OF RECORDS

4.1 Definition of Records:

(i) "Contract Records" shall include, but not be limited to, all information, communications and data, whether in writing or stored on a computer, computer disks, microfilm, writings, working papers, drafts, computer printouts, field notes, charts or any other data compilations, books of account, photographs, videotapes and audiotapes supporting documents, any other papers or preserved data in whatever form, directly related to the Contract or the AUDITOR's performance of the Contract determined reasonably necessary or desirable by the AUTHORITY to verify invoicing and performance.

AUTHORITY reserves and is granted the right (during regular business hours and after 48 hours advance notice) to review, audit, copy, examine and investigate in any manner, any Contract Records (as herein defined) of the AUDITOR or any subconsultant. By submitting a response to the Request for Proposal, AUDITOR or any subconsultant submits to and agree to comply with the provisions of this section.

If the AUTHORITY requests access to or review of any Contract Documents and AUDITOR unlawfully refuses such access or review, AUDITOR shall be in default under its Contract with AUTHORITY, and such refusal shall, without any other or additional actions or omissions, constitute grounds for suspension or disqualification of AUDITOR. Disqualification or suspension of the AUDITOR for failure to comply with this section shall also preclude the AUDITOR from acting in the future as a subconsultant of another AUDITOR doing work for the AUTHORITY during the period of disqualification or suspension. Disqualification shall mean the AUDITOR is not eligible for and shall be precluded from doing future work for the AUTHORITY until reinstated by the AUTHORITY.

Final Audit for Project Closeout: The AUDITOR shall permit the AUTHORITY, at the AUTHORITY's option, to perform or have performed, an audit of the records of the AUDITOR and (shall flow this Contract provision to any or all subconsultants) to support the compensation paid the AUDITOR. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the AUDITOR under the Contract are subsequently determined to have been inadvertently paid by the AUTHORITY because of accounting errors or charges not in conformity with the Contract, the AUDITOR agrees that such amounts are due to the AUTHORITY upon demand. Final payment to the AUDITOR shall be adjusted for audit results.

AUDITOR shall preserve all Contract Records for the entire term of the Contract and for a period of five (5) years after the later of: (i) final acceptance of the project by the AUTHORITY, (ii) until all claims (if any) regarding the Contract are resolved, or (iii) expiration of the Proposal Records and Contract Records' status as public records, as and if applicable, under Chapter 119, Florida Statutes.

Any approval by AUTHORITY of a subcontract or other matter herein requiring AUTHORITY approval for its occurrence shall not be deemed a warranty or endorsement of any kind by AUTHORITY of such subcontract, subconsultant, or matter.

20. INTERPRETATION

For purposes of this Contract, the singular shall include the plural, and the plural shall include the singular, unless the context clearly requires otherwise. Except for reference to women's business enterprises and matters relating thereto, reference to one gender shall include all genders. Reference to statutes or regulations include all statutory or regulatory provisions consolidating, amending, or replacing the stated statute or regulation. Words not otherwise defined and that have well-known technical, industry, or legal meanings, are used in accordance with such recognized meanings, in the order stated. References to persons include their respective permitted successors and assigns and, in the case of governmental persons, persons succeeding to their respective functions and capacities. If AUDITOR discovers any material discrepancy, deficiency, or ambiguity in this Contract, or is otherwise in doubt as to the meaning of any provision of the Contract, AUDITOR may immediately notify AUTHORITY and request clarification of AUTHORITY's interpretation of the Contract. The Contract Documents, together with and including all exhibits, comprise the entire agreement of the parties and supersedes and nullifies all prior and contemporaneous negotiations, representations, understandings, and agreements, whether written or oral, with respect to the subject matter hereof.

21. SURVIVAL OF EXPIRATION OR TERMINATION

Any clause, sentence, paragraph, or section providing for, discussing, or relating to any of the following shall survive the expiration or earlier termination of the Contract:

21.1 Trademarks, service marks, patents, trade secrets, copyrights, publicity, or other intellectual property rights, and terms relating to the ownership, security, protection, or confidentiality thereof; and

21.2 Payment to AUDITOR for satisfactory work performed or for termination expenses, if applicable; and

21.3 Prohibition on non-competition agreements of AUDITOR's employees with respect to any successor of AUDITOR; and

21.4 Obligations upon expiration or termination of the Contract; and

21.5 Any other term or terms of this Contract which by their nature or context necessarily survive the expiration or earlier termination of the Contract for their fulfillment.

22. OBLIGATIONS UPON EXPIRATION OR TERMINATION OF CONTRACT

22.1 Immediately upon expiration or termination of this Contract AUDITOR shall submit to AUTHORITY, upon request, a report containing the last known contact information for each subconsultant or employee of AUDITOR who performed work under the Contract; and

22.2 AUDITOR shall initiate settlement of all outstanding liabilities and claims, if any, arising out of the Contract and any subcontracts or vending agreements to be canceled. All settlements shall be subject to the approval of AUTHORITY.

23. INTELLECTUAL PROPERTY

Subject to AUTHORITY's fulfillment of all payment obligations, AUDITOR acknowledges and agrees that AUTHORITY shall retain all ownership rights in any deliverables developed by AUDITOR under this Agreement and delivered to AUTHORITY, excluding AUDITOR Proprietary Materials, as defined below, and any third-party software that is incorporated into the deliverables. AUTHORITY acknowledges that as part of performing services, AUDITOR may utilize proprietary software, ideas, concepts, know-how, tools, models, processes, methodologies and techniques (including any enhancements or modifications thereto) which have been originated or developed by AUDITOR, or which have been purchased by, or licensed to AUDITOR (collectively, "AUDITOR Proprietary Materials"). AUTHORITY agrees that AUDITOR shall retain sole and exclusive title, rights and interest in and to AUDITOR Proprietary Materials. Subject to the terms of this Agreement, AUDITOR grants and AUTHORITY accepts a worldwide, nonexclusive, nontransferable license to AUDITOR Proprietary Materials for use only in conjunction with deliverables.

AUDITOR's deliverables are for the use and benefit of AUTHORITY only and not for any other party (such other parties, each a "Third Party"). If AUTHORITY desires to disclose such deliverables or make reference to AUDITOR to any Third Party other than AUTHORITY's legal counsel and external auditors who need access to such information and who have agreed to keep such information confidential, except as otherwise required by the applicable public records act, AUTHORITY will obtain AUDITOR's prior written approval and if requested by AUDITOR, obtain from such Third Party a non-disclosure agreement and release in a form satisfactory to AUDITOR in its reasonable discretion. AUDITOR accepts no liability or responsibility to any Third Party who benefits from or uses services hereunder or gains access to the deliverables.

IN WITNESS WHEREOF, the authorized signatures named below have executed this Contract on behalf of the parties as of the day and year first above written. This Contract was awarded by the AUTHORITY's Board of Directors at its meeting on May 22, 2013.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY

By: Claude Miller
Director of Procurement

Print Name: Claude Miller

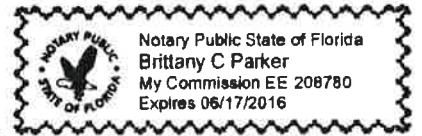
PROTIVITI, INC.

By: Scott C. LaLiberte

Print Name: Scott C. LaLiberte

Managing Director
Title

ATTEST: Brittany C Parker (Seal)



Approved as to form and execution, only.

Joseph J. Prossitone
General Counsel for the AUTHORITY

PCI COMPLIANCE AUDIT SCOPE OF SERVICES

1.0 Description

The Auditor shall perform a high-level Payment Card Industry (PCI) Compliance Audit, in accordance with Data Security Standard (DSS) Requirements and Security Assessments Procedures, version 2.0, for Merchant Level 2 Assessment Level 1. The Auditor shall create and complete the Report on Compliance (ROC) using the template and instructions in the PCI Requirements and Security Assessments and the additional instructions and guidance included in the PCI ROC Reporting Instructions to ensure a consistent level of reporting. As required by the Reporting Instructions, all details of the Auditor's findings shall be clearly identified and documented in the appropriate place within the ROC and shall ultimately support the Auditor's findings for each Requirement and Testing Procedure of the PCI DSS. The current assessment expires on November 1, 2013. The final version of the ROC shall be submitted to the Authority no later than October 18, 2013.

2.0 Current Environment:

Devices Subject to Compliance: Approximately 180 – Majority of which are workstations

Network Environment: Completely Segmented

Applications: All In-House Written (Website App, Call Center App, Batch Processing) – No Shrink Wrap Applications

Call Center: 1 Location – Card Not Present; Contractor Supplied Personnel Only – Equipment & Space owned and maintained by OOCEA

Service Center: 2 Locations – Card Present; Contractor Supplied Personnel Only – Equipment & Space owned and maintained by OOCEA

Encryption: End to End Encryption throughout environment

Credit Card Transfers: All through private, leased lines – No Internet Transmission except for clients accessing accounts through website

Detailed information regarding specific operating system and device vendors will be provided upon signature by the Auditor of a non-disclosure agreement.

3.0 Release of Information

The Authority agrees that the Auditor may release, directly to PCI SSC, without any additional consent, approval or permission from the Authority: (i) all reports on compliance and related Assessment results generated in connection with Auditor's Assessments of the Authority, including without limitation, working papers, notes and other materials and information generated in connection with such Assessment; and (ii) the Contract and any and all additional agreements

between the Authority and the Auditor or other materials necessary to enable the Auditor to, from time to time upon PCI SSC's request, demonstrate to PCI SSC, in the manner specified by PCI SSC, that the Contract Documents (as defined in the Contract) contain the provisions set forth herein. Assessments, for purposes of this provision, means onsite reviews of the Authority to determine its compliance with the PCI Data Security Standard, as such Standard may be amended from time to time, as part of the PCI Qualified Security Assessor Program.

4.0 Additional Services

Additional services may be assigned to the Auditor in accordance with the Contract and this Scope of Services. No work shall be performed under additional services without prior written authorization from the Authority to the Auditor to perform the work.

End of Scope of Services

METHOD OF COMPENSATION PCI COMPLIANCE AUDIT

1.0 PURPOSE

This document describes the limits and method of compensation to be made to the Auditor for the services set forth in the Scope of Services. The services shall be provided over the duration of the work specified in the Contract.

2.0 COMPENSATION

For the satisfactory completion of the services detailed in the Scope of Services, the Auditor will be paid at the hourly rates shown in the Price Proposal for all work completed and accepted by the Authority.

3.0 METHOD OF COMPENSATION

3.1 The Auditor shall have a documented invoice procedure. Payment will be made to the Auditor not more than once monthly. The Auditor shall prepare and forward two (2) copies of each monthly invoice (in a format acceptable to the Authority) to the Authority. The invoice shall include a breakdown of the work performed by the Auditor to verify the amount being requested for payment.

3.2 The Authority does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the Auditor is providing these services on a non-exclusive basis. The Authority, at its option, may elect to have any of the services set forth herein performed by other auditors or Authority staff.

3.3 Auditor shall receive and accept the compensation and payment provided in its Price Proposal and the Contract as full payment for all labor, materials, expenses, supplies and incidentals of any kind required to be provided by the Auditor in the Scope of Services.

3.4 The Auditor shall promptly pay all subconsultants/subcontractors and suppliers their proportionate share of payments received from the Authority.

3.5 The Authority reserves the right to withhold payment or payments in whole or in part, and to continue to withhold any such payments for work not completed, completed unsatisfactorily, work that is behind schedule or work that is otherwise performed in an inadequate or untimely fashion as determined by the Authority or its designated representative. Any and all such payments previously withheld shall be released and paid to Auditor promptly when the work is subsequently satisfactorily performed. If any defined action, duty or service or part required by the Contract is not performed

by the Auditor, the value of such action, duty or service or part thereof will be determined by the Authority and deducted from any invoice or monthly billing period claiming such items for payment.

4.0 ADDITIONAL SERVICES

Additional services outside the scope of the Contract and the resulting compensation for such services shall be implemented by a written Supplemental Agreement in accordance with the Contract. Such work shall not be performed until a Supplemental Agreement has been executed by the Authority and the Auditor.

5.0 PROJECT CLOSEOUT

Final Audit: The Auditor shall permit the Authority, at the Authority's option, to perform or have performed, an audit of the records of the Consultant and any or all subcontractors to support the compensation paid the Auditor. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the Auditor under the Contract are subsequently determined to have been inadvertently paid by the Authority because of accounting errors or charges not in conformity with the Contract, the Auditor agrees that such amounts are due to the Authority upon demand. Final payment to the Auditor shall be adjusted for audit results.

END OF SECTION

April 12, 2013

Mr. Claude Miller
Director of Procurement
Orlando-Orange County Expressway Authority
4974 ORL Tower Rd
Orlando, Florida 32807

Dear Mr. Miller,

Thank you for this opportunity for Protiviti Inc, a Delaware Corporation, to submit this proposal to provide the Orlando-Orange County Expressway Authority ("OOCEA") with Payment Card Industry (PCI) Services in response to the Request for Proposal for Contract No. 000960 ("RFP"). We are excited about the opportunity to continue to partner with you on this important initiative, and we believe that we offer a unique combination of skills, local resources, and prior OOCEA experience that will continue to make our work with you a success.

We believe our local Orlando based Protiviti team – a team that includes individuals who are skilled in PCI program design, implementation and validation, technology auditing, and information systems security – is the right team to partner with you.

Our clients select Protiviti as their PCI consultant for a variety of reasons including:

- Protiviti is one of the few firms that hold all four PCI qualifications – Qualified Security Assessor (QSA), Approved Scan Vendor (ASV), PCI Forensic Investigator (PFI) and Payment Application QSA (PA-QSA). Fewer than 5% of PCI Assessment companies hold all four of these certifications.
- We have invested heavily in building a PCI practice that now consists of over 100 QSAs with global coverage.
- Our clients value the client service culture and business process knowledge that Protiviti provides. Our experience shows that the most effective way to conduct a PCI compliance assessment is onsite with the client. This approach allows us to conduct interviews, perform observations and test controls efficiently while meeting high quality standards.

Protiviti has achieved phenomenal success in our 10 years of business. This success is driven by our focus on being value-added partners with our clients. We proactively work with management teams to assess, design, and execute risk plans related to their business. When you need us, we are there. We share ideas. We tap into our firm-wide global resources to bring forward the best solutions.

Our team is excited about this opportunity. If there is any information you need as you review our proposal, please do not hesitate to contact me at 267.256.8825 or scott.laliberte@protiviti.com.

Very truly yours,



Scott Laliberte
Managing Director



Executive Summary

Protiviti is a global consulting firm that helps companies solve problems in finance, technology, operations, governance, risk and internal audit. Through our network of more than 70 offices in over 20 countries, we have served more than 35 percent of FORTUNE® 1000 and Global 500 companies. We also work with smaller, growing companies, including those looking to go public, as well as with government agencies.

What differentiates Protiviti from other PCI consulting companies is our approach, attention to client service and quality. Protiviti is known in the PCI field for our thoroughness and our ingenuity. We work hard to assist our clients to find better, smarter ways to meet the PCI standard. We plan to be on-site during the entire assessment to ensure an adequate level of communication, collaboration, and efficiency.

We not only understand the technologies involved, but our clients' business use as well. At the same time, we do not cut corners in our approach and we thoroughly test each control as specified in the PCI Audit Procedures and the PCI Council's Quality Assurance Checklist. We have an internal QA process that is unmatched in the industry. This approach explains why we passed the PCI Quality Assurance audit process and rarely receive questions from the banks or card brands on the documents we submit.

Protiviti has been involved with PCI since 2002 when the program was just beginning to gain momentum. During the past 11 years, we have performed numerous PCI assessments for a great variety of clients. We bring extensive experience and technical expertise required to assist you in remediating compliance gaps and performing an efficient and comprehensive PCI assessment. Our list of PCI clients includes American Express, Bank of Kuwait, Cisco, Sony, United Online, McAfee, Epoch (formerly Paycom), Hilton Hotels Corporation, Marriott International, Scripps Health, Longs Drugs, Charlotte Russe, 99¢ Only Stores, Neiman Marcus, Sally Beauty, Toys-R-Us, Pier One as well as many others. For many of these clients we have provided assistance with remediation efforts and helped them achieve PCI compliance.


Protiviti is appreciative of the opportunity to provide the Orlando-Orange County Expressway Authority ("the Authority" or "OOCEA") with this proposal to perform an assessment related to the Payment Card Industry (PCI) Data Security Standard (DSS) requirements. Our PCI assessments will consist of the following three phases:

- Perform scope confirmation and conduct initial PCI-DSS compliance assessment.
- Provide recommendations for remediation and assist with remediation efforts by providing guidance to the Authority personnel for achieving PCI compliance in the most cost effective manner.
- Perform testing of remediated controls and document the Report on Compliance (ROC).

We will begin the engagement with a walkthrough of the Authority's business processes, from which we will confirm our understanding of the credit card data flows in the Authority's environment. This will help us to properly document the scope of the cardholder data environment and provide recommendations for potential scope reduction that may decrease the cost of compliance. After confirming the scope, we will proceed with evaluating compliance of existing security controls with PCI-DSS requirements.

Protiviti's initial assessment and compliance validation testing will include interviews of the Authority's personnel, testing of policies and procedures, and an assessment of systems and networks considered part of the cardholder data environment. We will provide the Authority with a PCI Gap tracker that will identify any potential gaps where requirements are currently not met, along with recommendations for remediation. In the course of remediation efforts, we will continue to be available to the Authority to assist with remediation efforts as necessary by providing guidance on compliance with, and interpretation of, PCI requirements. At the completion of the remediation, we will conduct validation testing of remediated controls and provide the Authority with an official PCI Report on Compliance (ROC) and Attestation of Compliance (AOC) that will confirm compliance to your processor, acquiring bank and card brands.

Based upon the information with RFP #000960 provided by the Authority, we have drafted our assumptions of the technical, transaction, and business environment and the scope of the required PCI



assessment. The details of these scoping assumptions are included within the body of this proposal and used to determine our estimated fees for completing this engagement.

We are delighted by the opportunity to propose on such an important project for the Authority and are confident that we will provide tremendous value. We are uniquely capable of delivering the resources required by the engagement that will follow one common methodology globally to complete the project. We enthusiastically look forward to working with the Authority throughout this project.

PCI Certifications for the Proposed QSAs

Valid QSA - Submit QSA Feedback for this Assessor

Name: **Scott Laliberte**
QSA Certified Through: **04/14/2013** (MM/DD/YYYY)
Company: **Protiviti**
Company Phone: **213-327-1331**

The assessor appears to be in good standing with the PCI Security Standards Council (SSC) as a Qualified Security Assessor.

We advise that you call the assessor company to validate the identity of the assessor you are working with.

If the assessor has been appropriately identified but the QSA and/or PA-QSA Company displayed next to their name is no longer current, please advise the assessor to update their records with the PCI SSC with the new QSA Company.

Valid QSA - Submit QSA Feedback for this Assessor

Name: **David Taylor**
QSA Certified Through: **04/14/2013** (MM/DD/YYYY)
Company: **Protiviti**
Company Phone: **213-327-1331**

The assessor appears to be in good standing with the PCI Security Standards Council (SSC) as a Qualified Security Assessor.

We advise that you call the assessor company to validate the identity of the assessor you are working with.

If the assessor has been appropriately identified but the QSA and/or PA-QSA Company displayed next to their name is no longer current, please advise the assessor to update their records with the PCI SSC with the new QSA Company.

Valid QSA - Submit QSA Feedback for this Assessor

Name: **Willy Alvarado**
QSA Certified Through: **04/14/2013** (MM/DD/YYYY)
Company: **Protiviti**
Company Phone: **213-327-1331**

The assessor appears to be in good standing with the PCI Security Standards Council (SSC) as a Qualified Security Assessor.

We advise that you call the assessor company to validate the identity of the assessor you are working with.

If the assessor has been appropriately identified but the QSA and/or PA-QSA Company displayed next to their name is no longer current, please advise the assessor to update their records with the PCI SSC with the new QSA Company.

Valid QSA - Submit QSA Feedback for this Assessor

Name: **Robert Noblit**
QSA Certified Through: **09/28/2013** (MM/DD/YYYY)
Company: **Protiviti**
Company Phone: **213-327-1331**

The assessor appears to be in good standing with the PCI Security Standards Council (SSC) as a Qualified Security Assessor.

We advise that you call the assessor company to validate the identity of the assessor you are working with.

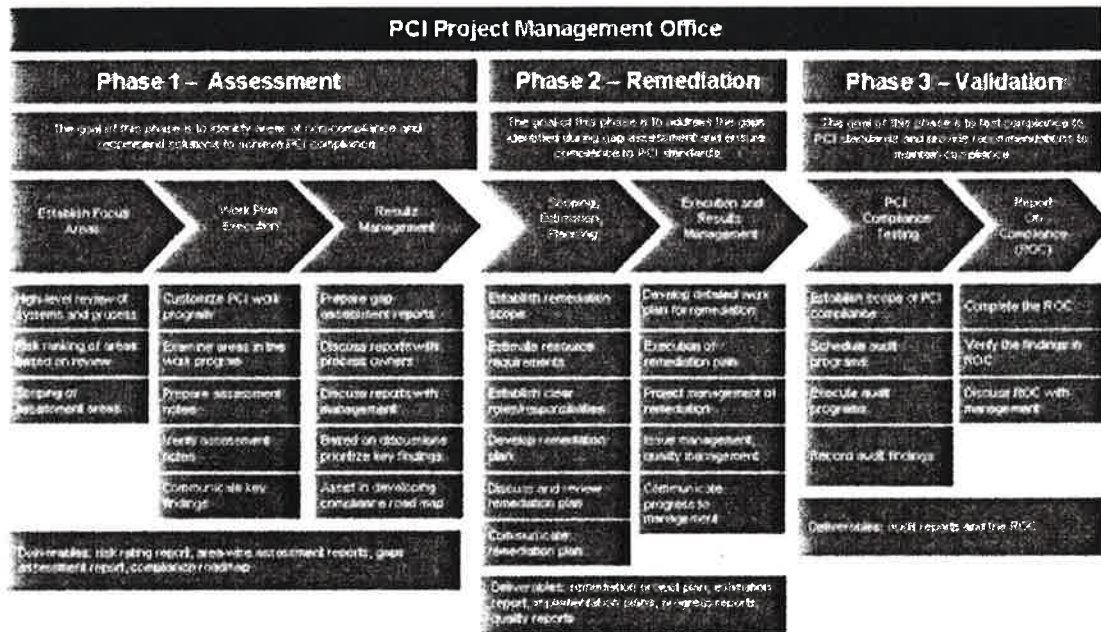
If the assessor has been appropriately identified but the QSA and/or PA-QSA Company displayed next to their name is no longer current, please advise the assessor to update their records with the PCI SSC with the new QSA Company.

Understanding and Approach

Our Suggested Approach to this Audit Engagement

The scope of the engagement will be to assess the Authority against the prevailing PCI Data Security Standard audit procedures version 2.0. The result of the engagement will be a Report on Compliance (ROC).

Our overall process of performing PCI engagements is outlined and described in the chart below. As shown in our PCI methodology, this project will include components from Phase 3 – Validation. Protiviti assumes that OOCEA is already PCI-DSS compliant.



Phase 3: Validation of Compliance

The goal of this step will be to confirm the scope of PCI compliance, review the cardholder environment, determine available data flows and credit card storage, assess PCI Compliance status and identify any gaps. Evaluation of controls will be conducted against PCI-DSS version 2.0 requirements.

Confirm Scope

This step will focus on confirming our understanding of business processes and credit card data flows for the business unit being assessed.

We will begin the assessment by performing scope verification based on system components that store, process or transmit cardholder data. We will examine the entire lifecycle of cardholder data, including all channels by which credit card data is received, where it is stored, how and where it is transmitted, and finally, how it is discarded. To confirm the cardholder data flow, the Protiviti team will interview representatives of business operations and IT, and will conduct walkthroughs of various transaction types that include credit cards. We will review any existing credit card data flows and, if necessary, will document the comprehensive network and data flow diagrams.

Based on the developed understanding of the credit card data flow and business processes, we will seek opportunities to reduce the cardholder environment and, therefore, the scope of PCI compliance. If appropriate, we will provide recommendations that will minimize scope.



Plan Assessment

Protiviti will work closely with the Authority to establish appropriate contacts for all departments that will be included in the assessment.

- The order of the assessment should start with the more complex systems and remediation plans for systems with known deficiencies, if such systems exist, (so there will be more time to remediate).
- Develop a list of contacts from each system / application to include data centers, infrastructure, networking, information security, shared corporate functions, business departments, compliance and privacy that may be required to help with the assessment.

Based on review of the data flow, additional departments may be identified and added to the list. This approach allows us to conduct interviews, perform observations, and test controls efficiently while meeting high quality standards.

- Distribute request lists for each separate area:
 - Background on IT structure and services
 - Pertinent policies, standards and procedures
 - Security strategy and architecture
 - Network architecture
 - Server support and operations structure
 - Prior period PCI-related filings
 - Incident identification and response capabilities
 - Other helpful background information


Compliance Assessment

Protiviti will perform the on-site assessment of compliance with PCI-DSS requirements and will determine whether the Authority is in compliance by reviewing policies and procedures, examining processes and configurations, conducting interviews, observing system configurations, and reviewing supporting documentation.

For the assessment, after conducting extensive testing, we will produce a list of compliance gaps identified during the assessment, if applicable. The PCI onsite audit procedures and quality assurance checklist will be used to guide the testing process. There are seven categories of testing that the controls could be validated against (based on the PCI QA process):

- Verified by observation of system settings or configuration files
- Verified by review of documentation
- Verified by interview
- Verified by observation of process, action or state
- Sampling specified
- Verified by network traffic monitoring
- Verified by physically tracing network connections

To cover all 12 areas of the PCI-DSS requirements, we review all significant aspects of the IT environment within the PCI scope. Below we have highlighted some of the main procedures we will perform during the assessment.



Server Assessments

We will review key server configurations involved in credit card processing. Specifically, we will be evaluating the following areas:

- User Rights Management
- Access, Auditing, and Account Lockout Controls
- Server Build / Hardening Procedures
- Patch Management
- Antivirus Protection

We will use a sampling method in conducting the review. As specified by PCI-DSS, we will include a representative sample of systems from the PCI environment covering different operating systems, applications, and functions deployed.

Firewall, DMZ, and Network Segmentation Review

We will perform a review of the firewall architecture and the firewall configuration. Protiviti professionals will review the network architecture and DMZ configuration specifically as it relates to the flow of credit card numbers and segmentation of the cardholder data environment. During this assessment, we will work closely with the Authority personnel and any third party service providers to understand the function of each of the segments and / or subnets. We will review the following:

- Firewall Configuration & Security Settings
- Access Control Lists
- Use of VLANs and Other Filtering Devices
- Firewall Administrative Procedures
- Password and Access Controls
- Audit Trail and Log Settings
- Monitoring and Logging Procedures
- DMZ Architecture

Evaluation of Security Policies and Procedures

Corporate-wide information security policies are a vital foundation for ensuring that employees are aware of management's expectations related to critical security elements. Documented policies also indicate that management has agreed upon and communicated their understanding of the significance of those elements. Sound security policies provide broad direction, signify management's goals and intentions, and regulate the manner in which the organization manages and protects its information and computing resources. We will review those policies and procedures as required by the PCI-DSS including, but not limited to:

- Information Security
- Acceptable Use
- Firewall Administration
- Antivirus / Security Patching
- Wireless Usage
- Data Handling / Retention

Physical Security Review

We will review physical security controls to ensure that unauthorized individuals are restricted from gaining access to critical data, servers or infrastructure where cardholder data is stored, processed, or transmitted. We will review controls for the following areas:

- Data centers, including outsourced facilities
- Wireless access points
- Call centers

Data Storage / Transmission

We will review database security of those databases that process and store credit card transactions. We will review controls such as the use of database encryption, logging and DBA procedures. Transmission of data between systems, across the Internet, to and from third parties, and across wireless networks will be evaluated to ensure it is done in a secure manner.

Upon completion of final validation testing, we will complete the Report on Compliance (ROC). Protiviti will provide management with a draft report for review. Once all feedback has been addressed, Protiviti and OOCEA Executive Management will sign the Attestation of Compliance (AOC).

Schedule for Performing the Key Phases of this Engagement

We estimate that the project will require one week of planning, five weeks of fieldwork execution, and three weeks of Quality Assurance and Sign-off. Prior to the commencement of fieldwork, we will conduct a project kickoff meeting to confirm the project scope, timeline, milestones, deliverables and project participants. Additionally, each week we will hold project management meetings to discuss the status of the project along with any observations noted.

The following schedule outlines the timing of engagement activities:

Week	1	2	3	4	5	6	7	8	9
Project Planning	X								
Fieldwork Execution		X	X	X	X	X			
Quality Assurance and Sign-off							X	X	X

Procedures to Monitor the Progress of Audits and to Communicate

After commencement of the project, we will hold weekly status meetings with the Authority PCI program manager and major stakeholders to update the team on accomplishments since the last meeting, as well as planned activities for the upcoming period. During these meetings we will also discuss findings, issues and / or roadblocks to project execution.

One of the means of communication that we will use during the status meetings will be a PCI dashboard, which will show in a single page the status of each work stream currently being undertaken. This dashboard can be prepared for each country and region within the scope of our work and can be summarized to track progress for each region as well. This dashboard represents a color chart with the status of each control in PCI DSS, allowing our team to effectively and efficiently provide a high level view of:

- How many and which controls were found "in place", "partially in place" or "not in place" by either using on-site audits or self-assessments
- How many and which controls have (not) been assessed yet

With this PCI compliance dashboard, the Authority project team will be able to quickly and visually assess and track project progress and compliance status. During the remediation efforts, this same dashboard could be used to track remediation progress. An example of the PCI dashboard is provided below.

Example Dashboard

Total		In Place		Partially In Place		Not In Place		Not Assessed	
Count	Percentage	Count	Percentage	Count	Percentage	Count	Percentage	Count	Percentage
177	100%	11	6%	21	12%	51	29%	95	53%

1. Firewall	2. Vendor Defaults	3. Secure Data	4. Patched Data	5. Audit View	6. Security Obligations	7. Access Control	8. User Account	9. Physical Access	10. Monitoring/Log	11. Backups/Restore	12. Security Policy
11	21	31	41	51	61	71	81	91	01	11	21
117A	211	311	411	511	611	711	811	911	011	111	211
117B	212	312	412	512	612	712	812	912	012	112	212
117C	213	313	413	513	613	713	813	913	013	113	213
117D	214	314	414	514	614	714	814	914	014	114	214
117E	215	315	415	515	615	715	815	915	015	115	215
117F	216	316	416	516	616	716	816	916	016	116	216
117G	217	317	417	517	617	717	817	917	017	117	217
117H	218	318	418	518	618	718	818	918	018	118	218
117I	219	319	419	519	619	719	819	919	019	119	219
117J	220	320	420	520	620	720	820	920	020	120	220
117K	221	321	421	521	621	721	821	921	021	121	221
117L	222	322	422	522	622	722	822	922	022	122	222
117M	223	323	423	523	623	723	823	923	023	123	223
117N	224	324	424	524	624	724	824	924	024	124	224
117O	225	325	425	525	625	725	825	925	025	125	225
117P	226	326	426	526	626	726	826	926	026	126	226
117Q	227	327	427	527	627	727	827	927	027	127	227
117R	228	328	428	528	628	728	828	928	028	128	228
117S	229	329	429	529	629	729	829	929	029	129	229
117T	230	330	430	530	630	730	830	930	030	130	230
117U	231	331	431	531	631	731	831	931	031	131	231
117V	232	332	432	532	632	732	832	932	032	132	232
117W	233	333	433	533	633	733	833	933	033	133	233
117X	234	334	434	534	634	734	834	934	034	134	234
117Y	235	335	435	535	635	735	835	935	035	135	235
117Z	236	336	436	536	636	736	836	936	036	136	236
118	237	337	437	537	637	737	837	937	037	137	237
119	238	338	438	538	638	738	838	938	038	138	238
120	239	339	439	539	639	739	839	939	039	139	239
121	240	340	440	540	640	740	840	940	040	140	240
122	241	341	441	541	641	741	841	941	041	141	241
123	242	342	442	542	642	742	842	942	042	142	242
124	243	343	443	543	643	743	843	943	043	143	243
125	244	344	444	544	644	744	844	944	044	144	244
126	245	345	445	545	645	745	845	945	045	145	245
127	246	346	446	546	646	746	846	946	046	146	246
128	247	347	447	547	647	747	847	947	047	147	247
129	248	348	448	548	648	748	848	948	048	148	248
130	249	349	449	549	649	749	849	949	049	149	249
131	250	350	450	550	650	750	850	950	050	150	250
132	251	351	451	551	651	751	851	951	051	151	251
133	252	352	452	552	652	752	852	952	052	152	252
134	253	353	453	553	653	753	853	953	053	153	253
135	254	354	454	554	654	754	854	954	054	154	254
136	255	355	455	555	655	755	855	955	055	155	255
137	256	356	456	556	656	756	856	956	056	156	256
138	257	357	457	557	657	757	857	957	057	157	257
139	258	358	458	558	658	758	858	958	058	158	258
140	259	359	459	559	659	759	859	959	059	159	259
141	260	360	460	560	660	760	860	960	060	160	260
142	261	361	461	561	661	761	861	961	061	161	261
143	262	362	462	562	662	762	862	962	062	162	262
144	263	363	463	563	663	763	863	963	063	163	263
145	264	364	464	564	664	764	864	964	064	164	264
146	265	365	465	565	665	765	865	965	065	165	265
147	266	366	466	566	666	766	866	966	066	166	266
148	267	367	467	567	667	767	867	967	067	167	267
149	268	368	468	568	668	768	868	968	068	168	268
150	269	369	469	569	669	769	869	969	069	169	269
151	270	370	470	570	670	770	870	970	070	170	270
152	271	371	471	571	671	771	871	971	071	171	271
153	272	372	472	572	672	772	872	972	072	172	272
154	273	373	473	573	673	773	873	973	073	173	273
155	274	374	474	574	674	774	874	974	074	174	274
156	275	375	475	575	675	775	875	975	075	175	275
157	276	376	476	576	676	776	876	976	076	176	276
158	277	377	477	577	677	777	877	977	077	177	277
159	278	378	478	578	678	778	878	978	078	178	278
160	279	379	479	579	679	779	879	979	079	179	279
161	280	380	480	580	680	780	880	980	080	180	280
162	281	381	481	581	681	781	881	981	081	181	281
163	282	382	482	582	682	782	882	982	082	182	282
164	283	383	483	583	683	783	883	983	083	183	283
165	284	384	484	584	684	784	884	984	084	184	284
166	285	385	485	585	685	785	885	985	085	185	285
167	286	386	486	586	686	786	886	986	086	186	286
168	287	387	487	587	687	787	887	987	087	187	287
169	288	388	488	588	688	788	888	988	088	188	288
170	289	389	489	589	689	789	889	989	089	189	289
171	290	390	490	590	690	790	890	990	090	190	290
172	291	391	491	591	691	791	891	991	091	191	291
173	292	392	492	592	692	792	892	992	092	192	292
174	293	393	493	593	693	793	893	993	093	193	293
175	294	394	494	594	694	794	894	994	094	194	294
176	295	395	495	595	695	795	895	995	095	195	295
177	296	396	496	596	696	796	896	996	096	196	296
178	297	397	497	597	697	797	897	997	097	197	297
179	298	398	498	598	698	798	898	998	098	198	298
180	299	399	499	599	699	799	899	999	099	199	299
181	300	400	500	600	700	800	900	000	100	200	300



Experience of Firm and Ability of Staff

Experience with Similar Engagements

The following responses address the Experience of Firm and Staff in Section 3.1 of the the Authority's PCI Service Provider Certification RFP, and demonstrate the experience and ability of Protiviti and its staff in conducting PCI assessments.

1. Number of assessments the firm has completed within the last 12 months.
 - a. Approximately 60 assessments have resulted in the delivery of a Report on Compliance.
2. Number of assessments that each of the proposed QSAs has performed in the last 12 months.
 - a. Scott Laliberte has led over 30 PCI assessments in the last 12 months.
 - b. David Taylor has led 8 PCI assessments in the last 12 months.
 - c. Willy Alvarado has performed 3 PCI assessments in the last 12 months.
 - d. Robert Noblit has performed 3 PCI assessments in the last 12 months, including OOCEA.
3. Length of time that each of the proposed QSAs has been with the firm.
 - a. Scott Laliberte has been with the firm for nearly 11 years.
 - b. David Taylor has been with the firm for nearly 11 years.
 - c. Willy Alvarado has been with the firm for nearly 11 years.
 - d. Robert Noblit has been with the firm for 2 years.
4. Are the firm or any QSAs currently in remediation?
 - a. No.
5. Have any previous ROCs for any client been rejected within the last 3 years?
 - a. No.



Proposed Team

To facilitate your review of our resumes, the following summarizes the experience and outlines the specific roles of the core team of individuals who will service your account.

Scott Laliberte
Managing Director
Philadelphia, PA

Scott will serve as the Quality Assurance Managing Director and will provide subject matter expertise. He is a Managing Director within Protiviti's Global Information Security & Privacy Solutions practice and has over 18 years of experience. Scott is a published author, accomplished speaker, and quoted subject matter expert in the area of information systems security. Scott is Protiviti's PCI services lead in the eastern US and has led numerous assessments, including OOCEA.

David Taylor
Director
Orlando, FL

David will serve as the lead QSA, responsible for initial Quality Assurance of the deliverables. He has over 20 years of experience in IT and information security. David has led numerous PCI gap assessments, compliance validations, and remediation projects, including OOCEA.

Willy Alvarado
Associate Director
Orlando, FL

Willy will be responsible for managing the execution of fieldwork. Willy has led numerous PCI gap assessments, compliance validations, and remediation projects, including OOCEA.

Robert Noblit
Senior Consultant
Tampa, FL

Robert will execute the majority of the fieldwork. He performed OOCEA's assessment in 2012.

Size and Location of Firm

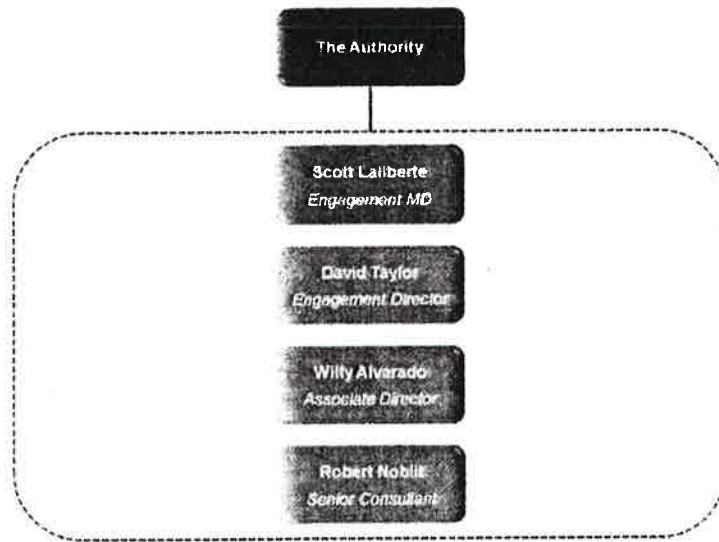
Protiviti currently employs about 2,500 full-time professionals in more than 70 locations throughout the Americas, Asia-Pacific, Europe and the Middle East. Approximately 120 of these employees are part of the firm's PCI compliance audit staff.

Except for our Quality Assurance Managing Director, your core team is comprised of individuals from our Central Florida office. Because we are local, our core team will allow us to effectively and efficiently serve you with minimal travel costs. Credentials, employee classifications and brief role descriptions for our local team that would service you are outlined in Tab D.

Official Name: Protiviti Inc.
Address: 301 East Pine St.
Suite 225
Orlando, FL 32801
Phone: 407-849-3900
Fax: 407-428-0105

Organization and Management

Proposed Organizational Structure



Proposed Staffing Plan

We intend to provide you with a flexible solution that is best suited for your PCI needs. We will interact and coordinate with you to ensure satisfaction, drive quality and consistency in our service, efficiently access the right resource needs for every engagement, and make the staffing process effortless for your management team.

When assigning resources, we focus on criteria that should be carefully weighed when determining the appropriate structure for this engagement. These criteria include:

- **Skill Set** – As depicted above, Protiviti has established a core team that brings the best combination of skills in the areas more important to you and your business. These resources work to understand your company, strategies, industry, processes, and systems to best serve you throughout the engagement. We will supplement your core team as necessary with individuals who bring the specialized skills to match subject matter expertise to the detailed requirements of your individual audit as needed.
- **Staffing Continuity** – We will strive to maintain continuity of personnel based on OOCEA's explicit needs and project experience over time. All of our proposed engagement team members have worked with you on previous PCI projects. Our commitment and track record is to respond quickly to any required engagement team changes to ensure you get the highest-quality and most cost-effective client service possible. In addition, we may utilize other subject-matter experts for project execution, depending on the nature of the work and the need for specialized skills. Our overall philosophy relating to staffing an individual engagement is to assign the resources best-suited for the most efficient and effective execution that produces the highest-quality project deliverables.

Expected Participation as per Role

Personnel	Certifications	Level	Expected Participation and Contribution
Core Team			
Scott Laliberte	CISSP, PCI-QSA, PCI-ASV, CRISC, CISM	Engagement Managing Director	<i>Scott will serve as the Quality Assurance Managing Director and will provide subject matter expertise. He will participate remotely for this project.</i>
David Taylor	CISSP, CISM, PCI-QSA	Director	<i>David will serve as the lead QSA, responsible for initial Quality Assurance of the deliverables. He will participate on-site as required to complete the engagement</i>
Willy Alvarado	CISA, PCI-QSA, PMP	Associate Director	<i>Willy will be responsible for managing the execution of fieldwork and will be involved in all scoping decisions. He will be devoted one to two days per week for this project.</i>
Robert Noblit	CISSP, PCI-QSA	Senior Consultant	<i>Robert will execute the majority of the fieldwork. He will participate full time primarily on site for this project.</i>



Our Dedication to Quality

Delivering quality service to our clients is a core value at Protiviti. Phil Fretwell, our Orlando office Managing Director, is a leader in our Firm's Global Quality initiative. All our professionals work extremely hard to ensure that our clients' expectations and our quality standards are met. We will ensure the Authority's expectations and our quality standards are met using key performance indicators, such as timeliness of project reviews and quality of service provided. In an effort to consistently deliver our services, we employ the following quality control procedures:

- **Quality Assurance Process** Protiviti assigns a Quality Assurance Managing Director to all PCI assessments that include a Report on Compliance. In addition, a national quality assurance team reviews all ROCs produced by Protiviti throughout the world in order to maintain consistency. The PCI quality assurance process has at least two touchpoints: one after the scope has been defined and another after fieldwork has concluded.
- **Subject Matter Expertise** Subject matter specialists (in this case Qualified Security Assessors) are integrate into our service delivery to provide the deep insights you need, add value and provide benchmarks for how similar companies and organizations operate.
- **Training** As a professional services organization, the quality of our product and services resides in the capabilities and talents of our people. As such, we continue to make significant investments in the development of our personnel. All of our PCI personnel attend a monthly call to drive consistency in our approach and service delivery. In addition, all of our PCI personnel have attended training on the ROC Reporting Guidelines and associated audit procedures.
- **Client Satisfaction Measurement** Our standards ensure quality service and deliverables. Client service is critical to our success and our goal is to exceed your expectations. Our client satisfaction framework is built upon Protiviti and the client working together to accomplish the following:
 - Understand needs and expectations
 - Build an understanding of needs and expectations into an action plan for serving the client
 - Monitor how we are performing against the plan
 - Measure results to continuously improve our approach for serving the client
 - Modify our processes to respond to feedback provided by the client

Our primary means of monitoring Client Satisfaction are through frequent update meetings between senior management and the respective teams, as deemed necessary. Additionally, we routinely conduct client feedback interviews as part of our Client Value Management process. Protiviti's global process for confirming client satisfaction. This one-on-one, interview-based process is focused on certain clients and has included OOCEA in the past.



M/WBE Participation

Policy Statements

Equal Opportunity Employment and Non-discrimination

Robert Half International (Protiviti's parent company) is an equal opportunity employer. Hiring, promotion, transfer, compensation, benefits, discipline, termination and all other employment decisions are made without regard to race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status.

Because of our support of equal employment opportunity, discrimination on account of race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status will not be tolerated.

Minority/Women/Disabled/Veterans Owned Businesses Plan

It is the policy of this Company to help ensure that small business concerns, small women-owned business concerns and small-business concerns owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to compete for our business. This opportunity is intended to be made available not only when fulfilling contract obligations with the U.S. Government but also throughout our overall business activity. We firmly believe that such participation by these business enterprises will prove to be beneficial to the economic well being of this country and of our Company.

Protiviti's policies protect the interest of minorities and women in management and in the workplace. In the Orlando office, 50% of the members of the management team are minority or women employees. In addition, 47% of the Orlando office workforce is minority or women.

Protiviti Orlando has a past history of contracting with Minority or Women Business Enterprises in Central Florida and will continue to do so on an as-needed basis, depending on the nature of individual projects and level of expertise required.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
PCI COMPLIANCE AUDIT
CONTRACT NO. 000960

ACKNOWLEDGMENT OF STANDARD OF CONDUCT AND
CODE OF ETHICS

If awarded the Contract, the undersigned covenants and agrees that it and its employees shall be bound by the standards of conduct provided in Florida Statutes 112.313 as it relates to work performed under the Contract, which standards will by reference be made a part of the Contract as though set forth in full. The undersigned agrees to incorporate the provisions of this requirement in any subcontract into which it might enter with reference to the work performed or services provided.

The undersigned further acknowledges that it has read the Authority's Code of Ethics and, to the extent applicable to the undersigned, agrees to abide with such policy.

Probita, Inc.

Company Name

By: A.P. P. P. P.

Title: Managing Director

(Note: Failure to execute and submit this form may be cause for rejection of the submittal as non-responsive.)

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
CONFLICT/NONCONFLICT OF INTEREST STATEMENT

CHECK ONE

To the best of our knowledge, the undersigned firm has no potential conflict of interest due to any other clients, contracts, or property interest for this project.

OR

The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts or property interest for this project.

LITIGATION SUMMARY

PLEASE DISCLOSE AND PROVIDE A SHORT SUMMARY AND DISPOSITION OF ANY CIVIL LITIGATION IN FLORIDA INVOLVING THE FIRM AS A NAMED PARTY WITHIN THE LAST FIVE (5) YEARS.

ALSO DISCLOSE ANY ACTIONS AGAINST THE FIRM BY THE FLORIDA BAR, THE DEPARTMENT OF PROFESSIONAL REGULATION AND/OR ANY OTHER FEDERAL, STATE OR LOCAL REGULATORY AGENCY INCLUDING DISPOSITION OF SAME.

CHECK ONE

The undersigned firm has had no litigation or any projects in the last five (5) years.

OR

The undersigned firm, **BY ATTACHMENT TO THIS FORM**, submits a summary and disposition of individual cases of litigation in Florida during the past five (5) years; and actions by any Federal, State, and local agency.

Protivick Inc
COMPANY NAME

Scott C. Lathrop
AUTHORIZED SIGNATURE

Scott C. Lathrop
NAME (PRINT OR TYPE)

Managing Director
TITLE

Failure to check the appropriate blocks above may result in disqualification of your proposal. Likewise, failure to provide documentation of a possible conflict of interest, or a summary of past litigation, may result in disqualification of your proposal.



Attachment – Litigation Summary

To Protiviti's knowledge, Protiviti has not been a named party in any litigation in Florida in the past 5 years. Protiviti Inc. has been party to an Equal Employment Agency Commission action in Florida that was filed in April, 2008. The subject matter of such case is an employment related dispute with a former employee and the commission resolved the matter by issuing a right to sue letter to the employee.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
DRUG-FREE WORKPLACE FORM

The undersigned, in accordance with Florida Statute 287.087 hereby certifies that


Protivik, Inc. does:
Name of Business

1. Publish a statement of notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employees will abide by the terms of a statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Florida Statute 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction of, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1 thru 5.

As the person authorized to sign this statement, I certify that this firm complies with the above requirements.

[Signature]
Proposer's Signature

4/12/2013
Date



Scott Laliberte
Managing Director
Philadelphia Office

Contact Information

Direct: +1 267 256.8825
Fax: +1 267 256.8954
Mobile: +1 609.970.1204
Email: scott.laliberte@protiviti.com

Areas of Expertise

- Security Assessment
- Intrusion Detection
- Forensics & Incident Response
- Security Architecture

Industry Expertise

- Healthcare
- Financial Services
- Manufacturing
- Government

Education

- Bachelor of Science (Mathematics and Computer Sciences); United States Coast Guard Academy
- Master of Business Administration; Rensselaer Polytechnic Institute

Professional Memberships & Certifications

- Certified Information Systems Security Professional (CISSP)
- Certified Information Security Manager (CISM)
- Certified Network Professional
- Qualified Security Assessor (QSA)
- Information Systems Security Association
- Information Systems Audit and Control Association

Professional Experience

Scott Laliberte is a Managing Director in the Philadelphia office of Protiviti, providing clients with Information Systems Security Services. He leads operations for Protiviti's Global Information Security Practice.

Scott has delivered high quality security services to a variety of clients in financial services, healthcare, life sciences, manufacturing, and other industries. He has led and managed many security assessment, implementation, and management projects.

Scott is a published author, accomplished speaker, and quoted subject matter expert in the area information systems security. Scott co-authored a book about penetration testing and information security called HACK I.T. published in February 2002 by Addison-Wesley Publishing. Scott's second book Defend I.T. is a collection of case studies in information security and was published in the spring of 2004. Scott also served as an instructor for a five-day course on penetration testing techniques and methodologies. He has spoken on information security topics for a variety of audiences and industries including IAPO, ISACA, ISSA, NAFSA, IIA, and HCCA. He has been quoted as a security expert in the Financial Times, Securities Industries News, and other publications. Prior to becoming a consultant, Scott was an Information Systems Security Officer for the United States Coast Guard.

Major Projects

- Led numerous security assessments, including PCI and penetration testing engagements. These projects included assessment of threats and vulnerabilities leading to a prioritization of risks and the development of a security "roadmap". Tools used in the engagements included a combination of commercial licensed software, freeware tools, and self-developed scripts.
- Led many security policy projects using ISO 27001 as a set of guiding principles. These projects included assessing policies, recommending policy changes, implementing the policies, and designing the monitoring programs to ensure policies are followed.
- Led and managed several Enterprise Security assessments for many large to mid-size companies. During these assessments, Scott's teams identified gaps and solutions to close those gaps between the current practices and industry leading security practices.
- Implemented a number of security solutions including intrusion detection systems, firewalls, VPN's, vulnerability scanning tools, and systems hardening programs.
- Designed and reviewed eCommerce designs for retail, healthcare, and financial service applications.
- Led and managed several incident response engagements. During these engagements, Scott's teams rapidly responded to incidents from both internal and external attackers. They identified systems affected, determined how the incidents occurred, helped determine the damage caused, collected forensics data, and developed solutions to help prevent similar incidents from occurring in the future.

David Taylor

Director
Orlando Office

Contact Information

Direct: +1 407.849.3916
Fax: +1 407.849.3995
Email: david.taylor@protiviti.com

Areas of Expertise

- Information Security
- PCI Compliance
- Incident Response

Industry Expertise

- Financial Services
- Government
- Healthcare
- Hospitality
- Insurance

Education

- B.S. – Computer Science

Professional Memberships & Certifications

- Member of Infragard
- Certified Information Systems Security Professional (CISSP)
- Certified Information Security Manager (CISM)
- Qualified Security Assessor (QSA)

Professional Experience

David is a Director based in Protiviti's Orlando office. He has more than 20 years of experience in information security and IT Audit. He is a former federal agent and Computer Crime Investigator (CCI) for NASA's Inspector General and for the United States Air Force Office of Special Investigations (AFOSI). As a CCI, David investigated computer intrusions and other violations of law relating to computer and communications systems.

At Protiviti, David leads the Orlando Technology Risk practice as well as the Southeast Region Information Security practice. Additionally, David is the leader of Protiviti's Incident Response group. David has assessed Information Technology related controls, reviewed security programs and responded to security incidents at companies throughout the United States, including several financial institutions, technology manufacturers and hospitality organizations, among others. He has spoken on information security topics for a variety of audiences and organizations including the MIS Training Institute, ISACA, Legal Tech, Florida Institute of Certified Public Accountants, the Institute of Management Accountants and InfraGard, among others. David is a Certified Information Systems Security Professional (CISSP) and Certified Information Security Manager (CISM). He is also a contributing author to *Defend I.T.*, published by Addison-Wesley.

Major Projects

- Leads the PCI compliance effort for a global office supply company. David's team is performing the on-site assessment, external quarterly scans and application reviews.
- Provided Information Security services to an Orlando-based specialty pharmacy company. David's team performed penetration testing and security assessment services as part of the company's regulatory compliance effort.
- Led Incident Response projects for several large universities throughout the United States that had suffered a breach and were concerned about the compromise of sensitive data (e.g., credit card numbers, name, address, birth date, etc.).
- Led more than one hundred information security assessment projects for large-scale companies around the United States. The projects included identification of network vulnerabilities as well as guidance on how to remediate any identified vulnerabilities.
- Provided Incident Response services to many companies throughout the United States. The projects included the use of computer forensic tools to assist in the response.

Willy Alvarado

Associate Director
Orlando Office

Contact Information

Direct: +1 407.849.3917
Fax: +1 407.849.3995
Email: willy.alvarado@protiviti.com

Areas of Expertise

- Information Security / Privacy / PCI
- IT Project Management
- IT Audit & Compliance

Industry Expertise

- Financial Services / Real Estate
- Government / Not-for-Profit
- Healthcare / Insurance
- Hospitality

Education / Qualifications

- BS Industrial Engineering – Univ. of Florida
- MBA – University of Florida
- Certified Information Systems Auditor
- PCI Qualified Security Assessor
- Project Management Professional
- ITIL Foundations Certificate

Professional Memberships


- Institute of Internal Auditors (IIA)
- ISACA
- Project Management Institute

Professional Experience

Willy is an Associate Director with Protiviti. He has over fourteen years of consulting experience in a broad range of industries. He primarily focuses on Information Security / Privacy / PCI, IT Project Management, and IT Audit & Compliance.

Major Projects

- TimeShare Company: Currently leading an Identity Management Solution implementation for a global TimeShare resort company. Previously executed the design and project planning for the project, which includes the implementation of authentication and account management, Single Sign-on (SSO), and Public Key Infrastructure (PKI) solutions.
- Hospitality and TimeShare Companies: Lead the PCI Report on Compliance assessments for clients in the hospitality and timeshare industries. Led the remediation efforts. Also assisted with PCI Report on Compliance testing and site visits for two other global timeshare organizations and one leading global hotel chain.
- Real Estate Investment Trusts (REITs): Currently leads the Internal Audit and SOX 404 compliance efforts for one REIT and the IT Audit and IT SOX compliance efforts for four other REITs. Led the Internal Audit and SOX 404 compliance efforts for a large hospitality REIT.
- Private Healthcare Provider: Led the IT Audit function. Started with a COBIT-based risk assessment. Audits included change management, service desk, disaster recovery, and HIPAA security.
- Insurance Company: Led a PCI diagnostic and provided PCI remediation assistance. Also led an Identity Management implementation, including authentication and access management, SSO, and a role based access redesign effort.
- State College: Implemented SharePoint 2010 at a state college.
- Consumer Products Service Provider: Led a third party PCI compliance assessment for this service provider for a leading telecommunications industry merchant.
- Toll Road Authorities: Led PCI Report on Compliance assessments for two major toll road authorities, including third party vendor assessments.
- Cruise Line: Performed a PCI assessment for a leading cruise line.
- Retailers: Performed PCI Report on Compliance assessments for two clothing manufacturer / retailers.
- Theme Park: Led the IT Audit function and IT SOX 404 compliance effort for a leading theme park. Also led the PCI remediation effort.
- Bank: Led the effort in assisting a bank to remediate control findings directed at the IT organization by a federal regulator.
- Insurance Provider: Led a PCI gap assessment and provided PCI remediation assistance.
- Restaurant: Led the year 1 IT SOX 404 compliance effort.
- Not-for-Profit Association: Led Implementation Reviews during their transition to new association management and financial systems.



Robert W. Noblit
Senior Consultant
Tampa Office

Contact Information

Direct: +1 813.348.3514
Fax: +1 813.348.3465
Email: robert.noblit@protiviti.com

Areas of Expertise

- IT Consulting
- Information Security & Privacy
- Security Assessments
- Vulnerability Assessments
- Business Continuity Management

Industry Expertise

- Communications
- Financial Services
- Healthcare
- Hospitality
- Transit & Expressway Authority
- Large Retailer

Education

- Bachelor of Science – Information Security Assurance

**Professional Memberships
& Certifications**

- Payment Card Industry Qualified Security Assessor (PCI-QSA)
- Certified Information Systems Security Professional (CISSP)
- Member, Information Systems Security Association (ISSA)

Professional Experience

Robert is an experienced Senior Consultant in the IT Consulting practice based out of Tampa, Florida with focus areas in Information Security & Privacy. He is a technology professional offering years of hands-on system management experience and consulting for public and private sector organizations.

He has demonstrated the ability to plan and execute full life cycle projects from needs assessment through deployment in collaboration with key business unit stakeholders. Expertise analyzing emerging threats and vulnerabilities as basis for gap closure and threat management policy development.

Robert has honorably served in the United States Marine Corps and has earned reputation among senior-level leadership for dedication, superior technical knowledge, and sound decision making abilities that enabled optimal secure systems operations under harsh, demanding, and hazardous conditions. Additionally, Robert has served clients in various industries as a lead consultant.

Major Projects

- Robert has conducted multiple PCI report on compliance reviews for Level 1 merchants to provide a comprehensive look at the current state of information security within each organization. He has reviewed the network architecture as well as the wireless infrastructure deployed across each location and remote facilities.
- Robert has performed comprehensive Vulnerability Assessments and Information Security Reviews. He has performed technical scanning and reporting of results on thousands of internal critical systems. The reported results allowed each organization to rank vulnerabilities discovered according to the risks posed to various systems in the organization so as to address the vulnerabilities in a logical manner.
- Robert has delivered expert security consulting services for network security protection, prevention, and remediation services. He has partnered with client executives and business unit managers to assess needs and audit system vulnerabilities based on planned growth and emerging threats. He has created gap closure plans, remediation strategies, and technology integration/upgrade/enhancement plans designed to optimize protection of proprietary data and intellectual property.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
 PRICE PROPOSAL

PCI COMPLIANCE AUDIT - CONTRACT NO. 000960

ITEM NO.	QUANT.	UNIT	CLASSIFICATION	HOURLY RATE	TOTAL COST
1	15	MANHOURS	MANAGING DIRECTOR	\$ 175	\$ 2,625
2	105	MANHOURS	DIRECTOR	\$ 175	\$ 18,375
3	350	MANHOURS	SENIOR MANAGER	\$ 175	\$ 61,250
4	425	MANHOURS	SENIOR CONSULTANT	\$ 175	\$ 74,375
TOTAL PROPOSAL AMOUNT					\$ 156,625

WORKSHEET FOR RENEWAL/NON-RENEWAL OF CONTRACT

File Location: FY16

Contractor: Protiviti, Inc. Contract No.: 000960

Contract Name/Description: PCI Compliance Audit

Contract Amount (Including Supplemental Agreement): \$ 291,625.00

Original Contract Execution Date: 5/22/2013 Expiration Date: 7/17/2017

Original Contract Term: 105 Calendar Days with n/a Renewal Options

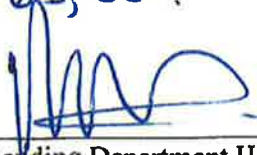
First Renewal: 7/18/2016 - 7/17/2017 Second Renewal: _____

What is the factual basis to support renewal/non-renewal recommendation? Are the value and level of service provided by the (Contractor) (Consultant) satisfactory and adequate for CFX's needs? For non-renewal recommendation due to Contractor non-compliance, give specific instances for non-compliance with work/performance requirements. Has Contractor been notified of the instances of non-compliance? Give date(s) and method(s) of notification. For non-renewal recommendation due to other reasons (scope changes, quantity, work limit changes, price increases), give specifics.

Protiviti provides an essential service in conducting our annual PCI (Payment Card Industry) Compliance audit. Renewal is recommended in the amount of \$65,000.

Renewal Recommended

Yes No _____


(Recommending Department Head/Manager)

03-22-17
Date

Approve Recommendation

Yes No _____


(Name) For Corey Quinn
Chief of Technology/Operations

3-22-17
Date

Concur With Recommendation

Yes No _____


(Name) Bill
Director of Procurement

3-22-17
Date