CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Prior Audit Recommendations Follow-Up

January 15, 2018

Internal Audit, Risk, Business & Technology Consulting

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EXECUTIVE SUMMARY

Overview

As part of the Fiscal Year 2018 Internal Audit plan, Internal Audit 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:

- 2013 Toll Revenue Audit
- 2016 Toll Revenue Audit
- 2017 Public Records Review
- 2017 Procurement and Contract Billing Audit
- 2017 Customer Service Center Performance Assessment

- 2017 Change Management - Tolling System Replacement Audit
- 2017 Human Resources Process Review
- 2017 Business Continuity Management Review
- 2018 Information Security Risk Assessment – Phase II

Internal Audit last reviewed the status of open audit recommendations in August 2017. Results were reported to the Audit Committee at that time.

Objectives, Scope, and Approach

This review was completed as of January 15, 2018, and consisted of meetings with management to determine the status of open audit recommendations and 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 15, 2017, no further work was performed and the recommendation was not included for review.

Testing performed included inquiry with the employees responsible for completing the recommendations and/or review of 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 prior audit recommendation.

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EXECUTIVE SUMMARY

Recommendations Summary

Audit	Open as of August 15, 2017	New Action Plans	Completed as of January 15, 2018	In Progress as of January 15, 2018*	Past Due
2013 Toll Revenue Audit	1	0	0	1	1
2016 Toll Revenue Audit	1	0	1	0	0
2017 Public Records Review	5	0	2	3	0
2017 Procurement and Contract Billing Audit	1	0	1	0	0
2017 Customer Service Center Performance Assessment	3	0	1	2	0
2017 Change Management - Tolling System Replacement Audit	1	0	0	1	0
2017 Human Resources Process Review	3	0	0	3	0
2017 Business Continuity Management Review	4	0	2	2	1
2018 Information Security Risk Assessment – Phase II	0	3	0	3	0
Total	**19**	**3**	**7**	**15**	**2**

*15 recommendations are classified as "In Progress." 2 of these recommendations are considered "Past Due."

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STATUS OF PAST DUE RECOMMENDATIONS

#	Audit	Management Action Plan	Responsible Party	Summary of Status	Due Date
1	2013 Toll Revenue Audit	**Potential Revenue Leakage/Toll Collections Audit:** CFX is automating certain aspects of the Attendant's Shift Record by integrating the unusual occurrence, violations, and insufficient fund transactions as a function in the Toll System Replacement project that is currently ongoing.	David Wynne, Director of Toll Operations	The new system is currently in the system testing phase but has not yet been deployed to operational status. Management expects the system to be completely implemented by the end of the calendar year. The due date has been revised to reflect the project timeline.	Original: 7/1/2015 Revised: 12/31/2017 Revised: 12/31/2018
2	2017 Business Continuity Management Review	Management will create a crisis management testing program.	Michelle Maikisch, Chief of Staff and Public Affairs	CFX has hired a Facilities Maintenance Supervisor responsible for developing the Crisis Management Testing Program. However, due to delays caused by the onboarding process and Hurricane Irma, the project due date was revised.	Original: 12/31/2017 Revised: 10/31/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

STATUS OF ALL OPEN RECOMMENDATIONS

2013 Toll Revenue Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Potential Revenue Leakage/Toll Collections Audit: CFX is automating certain aspects of the Attendant's Shift Record by integrating the unusual occurrence, violations, and insufficient fund transactions as a function in the Toll System Replacement project that is currently ongoing.	David Wynne, Director of Toll Operations	In Progress (Past Due)	The new system is currently in the system testing phase but has not yet been deployed to operational status. Management expects the system to be completely implemented by the end of the calendar year. The due date has been revised to reflect the project timeline.	Original: 7/1/2015 Revised: 12/31/2017 Revised: 12/31/2018

2016 Toll Revenue Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Video Monitoring of Counting Room: CFX will procure and deploy surveillance equipment and EGIS will perform monitoring of the cameras at least weekly. The procurement of the system will be included in the upcoming camera installation project.	Fred Nieves, Manager of E-PASS & Plaza Operations	Complete	The new surveillance equipment was deployed as part of the CFX Headquarters Building Security System Upgrades Project. The project included installation of two cameras for the mailroom and counting rooms which record on movement. Footage is retained for 30 days and can be accessed by the security guard at the front desk or the Facilities Maintenance Supervisor.	Original: 12/31/2016 Revised: 2/28/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Public Records Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Records Management Policy and Procedures: CFX will develop a revised policy and desktop procedures to clearly state the direction of the Records Management function and clearly define and document key aspects of CFX's records management activities currently in place.	Michelle Maikisch, Chief of Staff	In Progress	The revised policy has been approved by the Board. Desktop procedures are in development and are expected to be completed by the original due date.	Policy revision: 6/30/2017 (Complete) Desktop procedures: 6/30/2018
Record Coordinator Training: CFX will develop a formalized training process for the Record Coordinators with 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	Complete	The formalized training process for Record Coordinators is complete and is being administered in three parts on a rotational basis to all Record Coordinators.	12/31/2017
Records Management Database: CFX will research solutions to replace the records management database and will include the procurement of a new database in the budget for the next fiscal year.	Michelle Maikisch, Chief of Staff Corey Quinn, Chief of Technology/Operations	In Progress	Research for solutions to replace the records management database is being conducted by the Records Administrator. Purchase and implementation of the new Enterprise Document Management System is currently scheduled for the beginning of FY 2019 with an expected deployment date in September 2018. The due date has been revised to reflect the project timeline.	Original: 6/30/2018 Revised: 9/30/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Public Records Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Text Message Collection: Management will implement a revised mobile device procedure requiring users to keep iMessage turned off. Additionally, CFX will consider implementing a Mobile Device Management (MDM) tool to monitor compliance with revised procedures.	Corey Quinn, Chief of Technology/Operations	Complete	The revised procedure has been implemented and compliance is currently being monitored manually. Research into the MDM capabilities is complete and will be a component of Office 365 to CFX in March 2018.	Procedure Updates: 6/30/2017 (Complete) Review Vendor MDM Capabilities: Original: 3/31/2017 Revised: 3/31/2018
Electronic Public Records Destruction: 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 e-mail management tools available to assist with the destruction process.	Michelle Maikisch, Chief of Staff	In Progress	Research into e-mail management tools available through Office 365 is ongoing and is expected to be completed by the original due date. The systematic destruction process has been completed and implemented.	6/30/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Procurement and Contract Billing Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Contractor Compliance with Insurance Requirements CFX will perform a retrospective review for 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.	Aneth Williams, Director of Procurement	Complete	The Procurement Department has completed the review without exception.	12/31/2017

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Customer Service Center Performance Assessment

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Business Analytics/Performance Monitoring: CFX Toll Operations will identify a number of Key Performance Indicators (KPIs) for performance monitoring that will be displayed on the dashboards within the contact center. CFX will also determine the frequency of measurement to be displayed on the dashboards (real-time, weekly, monthly metrics, etc.). In addition, CFX will work with the third party contact center vendor to create business analytics related to the content of the dashboards.	David Wynne, Director of Toll Operations Corey Quinn, Chief of Technology/ Operations	In Progress	CFX Toll Operations is currently refining a list of Key Performance Indicators (KPIs) but does not consider the list ready to display on the dashboards at this time. A Business Intelligence Analyst was recently hired by CFX to explore options to automate the collection and reporting of KPIs. The action plan is expected to be completed by the original due date.	4/30/2018
Intelligent Voice Response (IVR) Solution: CFX has identified a Call Path Report within IVR that consists of historical graphs, error reporting, and service utilization. CFX will work with the third party contact center vendor to provide data in an acceptable format and provide an internal link for Toll Operations to access the data.	Corey Quinn, Chief of Technology/ Operations	In Progress	CFX is currently working with the third party contact to provide IVR reporting/monitoring data. CFX is further exploring options to analyze the data to identify common issues, trends, and coaching opportunities. Work is on track to be completed by the original due date.	4/30/2018
Quality Assurance Processes: Screen captures are scheduled to be recorded for each call to allow QA to monitor an agent's use of the system during a call. However, the data is not being captured. CFX will review and work on a fix for this issue.	David Wynne, Director of Toll Operations Corey Quinn, Chief of Technology/ Operations	Complete	CFX has been working with the vendor and has resolved the issue. Virtual Observer is now capturing both audio and desktop screens for all agents.	4/30/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Change Management – Tolling System Replacement Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
TSR Vulnerability Scans: Though the Critical and High vulnerabilities identified by the vulnerability scanner have been remediated, CFX will continue plans to remediate the Medium vulnerabilities near the completion of the TSR project.	Corey Quinn, Chief of Technology/Operations	In Progress	The remediation of these vulnerabilities is contingent upon the Toll System Replacement project completion. As such, the due date for remediation should be after the project is complete (estimated June 2019), which is consistent with the original due date.	6/30/2019

2017 Human Resources Process Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Document HR Redundancy Plan: CFX will develop a redundancy plan strategy based on the current organization structure. For all department heads and executives, CFX will determine the necessary expertise required to fill the role, and will designate a position to perform the role's critical duties on an interim basis in the event of a planned or unplanned vacancy.	Michelle Maikisch, Chief of Staff	In Progress	The organizational chart has been reviewed to begin identifying positions requiring similar expertise to department head and executive positions. The HR department is performing further analysis to refine and formally document the redundancy plan. Analysis is ongoing and is expected to be completed by the original due date.	7/1/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Human Resources Process Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Merit-Based Compensation: 1. CFX will define which performance evaluation scores are considered above average, average, and below average. 2. CFX will define the merit adjustment percentages to be assigned to above average, average, and below average performers annually. The merit adjustment percentages and the performance evaluation scores required to earn each adjustment will be communicated to employees in order to enhance the goal-setting process. 3. CFX executive team will schedule the annual performance evaluation review prior to distribution of final performance evaluation scores to ensure the supervisor evaluation style is homogenized.	Evelyn Wilson, Director of HR Michelle Maikisch, Chief of Staff	In Progress	1. CFX has informally defined a range of performance evaluation scores considered above average, average, and below average. Ranges are due to be formally communicated to employees in February 2018. 2. CFX will define the merit adjustment to be assigned to each range of performance evaluation scores as part of the budgeting process planned for April 2018. 3. The CFX executive team will review all performance evaluations before results are distributed to employees, which is generally at the end of the fiscal year.	7/1/2018
Knowledge Management Plan: Based on the most recent entity-wide risk assessment performed in FY2017, CFX will focus initial knowledge management efforts, including the development of a knowledge management plan, on the Information Technology (IT) department. Additionally, knowledge sharing will be included in the teamwork aspect of annual performance evaluations.	Michelle Maikisch, Chief of Staff Corey Quinn, Chief of Technology/Operations Jim Greer, Director of IT	In Progress	The creation of a knowledge management plan is in progress and is expected to be completed by the due date. Backups for key personnel have been identified and documentation is expected to be centralized following the deployment of Office 365 in March 2018 Additionally, IT will include knowledge sharing in the teamwork aspect of the next round of annual performance evaluations.	7/1/2018

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STATUS OF ALL OPEN RECOMMENDATIONS

2017 Business Continuity Management Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Disaster Recovery Testing Plan: CFX will formalize a Disaster Recovery testing plan.	Corey Quinn, Chief of Technology/Operations	Complete	The Disaster Recovery testing plan has been completed and approved by the Chief of Technology/Operations.	12/31/2017
Crisis Management Testing: Management will create a crisis management testing program.	Michelle Maikisch, Chief of Staff	In Progress (Past Due)	CFX has hired a Facilities Maintenance Supervisor responsible for developing the Crisis Management Testing Program. However, due to delays caused by the onboarding process and Hurricane Irma, the project due date was revised.	Original: 12/31/2017 Revised: 10/31/2018
Crisis Management Plan: Management will formally document a Crisis Management Plan.	Evelyn Wilson, Director of HR CFX Crisis Management Team ("CMT") CFX Executive Management	In Progress	CFX has hired a Facilities Maintenance Supervisor responsible for crisis management testing, business continuity plan development, and evacuation plans. However, due to delays caused by onboarding and Hurricane Irma, the project due date was revised. Additionally, CFX has hired an armed security guard to survey the front desk area and address security concerns within the building.	Original: 4/1/2018 Revised: 10/31/2018
Business Continuity Plan: Each department will develop business continuity documentation.	Lisa Lumbard, Chief Financial Officer Joe Berenis, Chief of Infrastructure Corey Quinn, Chief of Technology/Operations Aneth Williams, Director of Procurement	Complete	The Accounting, Infrastructure, IT, and Procurement departments have all completed the required business continuity documentation.	12/31/2017

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STATUS OF ALL OPEN RECOMMENDATIONS

2018 Information Security Risk Assessment – Phase II

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Penetration Testing: Protiviti will conduct both an internal and external penetration test for CFX as part of the 2018 audit plan.	Jim Greer, Director of IT	In Progress	Protiviti will conduct both tests as part of the 2018 audit plan. Work is expected to be completed by the original due date.	4/30/2018
Data Loss Prevention Scans: CFX will evaluate network assets and consider which should be protected by Data Loss Prevention (DLP) scans. After successful tests, CFX will again consider expanding the DLP tool usage.	Jim Greer, Director of IT	In Progress	Work is ongoing and is expected to be completed by the original due date.	4/30/2018
Quality Assurance Processes: CFX will review the current configuration standards (IT-0013 and IT-0015) and enhance them utilizing a leading standard such as CIS.	Jim Greer, Director of IT	In Progress	Work is ongoing and is expected to be completed by the original due date.	4/30/2018

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