

# CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Prior Audit Recommendations Follow-Up

September 30, 2018



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# EXECUTIVE SUMMARY



## Overview

As part of the Fiscal Year 2019 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	2018 TRAILS Program Review
2017 Public Records Review	2018 Safety and Maintenance Compliance Audit
2017 Customer Service Center Performance Assessment	2018 Procurement and Contract Billing Audits
2017 Human Resources Process Review	2018 Pay By Plate Audit
2017 Business Continuity Management Review	2018 IT General Controls Review
2017 Change Management - TSR Audit	2018 Ethics Policy Compliance Review
2018 Information Security Risk Assessment - Phase II	

Internal Audit last reviewed the status of open audit recommendations in January 2018. Results were reported to the Audit Committee at that time.



## Objectives, Scope, and Approach

This review was completed as of September 30, 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 January 15, 2018, 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.

# EXECUTIVE SUMMARY



## Recommendations Summary

Audit	Open as of January 15, 2018	New Action Plans	Completed as of September 30, 2018	In Progress as of September 30, 2018*	Past Due
2013 Toll Revenue Audit	1	0	0	1	1
2017 Public Records Review	3	0	3	0	0
2017 Customer Service Center Performance Assessment	2	0	1	1	1
2017 Human Resources Process Review	3	0	3	0	0
2017 Business Continuity Management Review	2	0	0	2	2
2017 Change Management - Tolling System Replacement Audit	1	0	0	1	0
2018 Information Security Risk Assessment – Phase II	0	3	3	0	0
2018 TRAILS Program Review	0	2	2	0	0
2018 Procurement and Contract Billing Audits	0	1	1	0	0
2018 Safety and Maintenance Compliance Audit	0	5	2	3	0
2018 Pay By Plate Audit	0	5	0	5	0
2018 IT General Controls Review	0	4	3	1	0
2018 Ethics Policy Compliance Review	0	2	2	0	0
<b>Total</b>	<b>12</b>	<b>22</b>	<b>20</b>	<b>14</b>	<b>4</b>

\*14 recommendations are classified as "In Progress." 4 of these recommendations are considered "Past Due."

# STATUS OF PAST DUE RECOMMENDATIONS

#	Audit	Management Action Plan	Responsible Party	Summary of Status	Due Date
1	<b>2013 Toll Revenue Audit</b>	<p><b>Potential Revenue Leakage/Toll Collections Audit:</b></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>	David Wynne, Director of Toll Operations	Internal Audit met with Dave Wynne, Director of Toll Operations on September 25, 2018 to inquire about the status of the automation of Toll Attendant's shift record logs. Per discussion with Dave Wynne, Director of Toll Operations, this recommendation is planned to be implemented as a function of the Toll System Replacement (TSR) project. However, given the delays surrounding the TSR project, CFX is currently reviewing this action plan to determine if it is among the critical priorities involved in the TSR project and if the automation of this process will continue to be included in the project scope. As it stands, management expects this action plan to be implemented by the second revised date or removed from scope of the project completely.	<p>Original: 7/1/15</p> <p>Revised: 12/31/17</p> <p>Revised: 12/31/19</p>
2	<b>2017 Customer Service Center Performance Assessment</b>	<p><b>Intelligent Voice Response (IVR) Solution:</b></p> <p>CFX has identified a Call Path Report within IVR that consists of historical graph, 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.</p>	Corey Quinn, Chief of Technology and Operations	<p>Per discussion with Corey Quinn, Chief of Technology and Operations, CFX is currently working with a third party to provide IVR reporting/monitoring data. The scope has recently expanded on the project due to CFX's desire to analyze the IVR data to identify common issues and trends, including an optional customer survey.</p> <p>However, due to external factors, CFX has had to deprioritize the implementation of customer surveys. CFX expects these surveys to be implemented by the revised due date.</p>	<p>Original: 4/30/18</p> <p>Revised: 7/15/19</p>

# STATUS OF PAST DUE RECOMMENDATIONS

#	Audit	Management Action Plan	Responsible Party	Summary of Status	Due Date
3	2017 Business Continuity Management Review	<p><b>Crisis Management Plan:</b></p> <p>Management will formally document a Crisis Management Plan.</p>	<p>Evelyn Wilson, Director of Human Resources</p> <p>CFX Crisis Management Team ("CMT")</p> <p>CFX Executive Management</p>	<p>Per discussion with Michelle Maikisch, Chief of Staff and Public Affairs Officer, CFX has hired a Facilities Maintenance Supervisor, but due to delays caused by onboarding and Hurricane Irma in 2017, the Supervisor may not be able to complete the Crisis Management Plan by the original revised due date. The due date has been revised again to reflect the most up-to-date project timeline to complete a Crisis Management Plan.</p>	<p>Original: 12/31/17</p> <p>Revised: 10/31/18</p> <p>Revised: 3/31/19</p>
4	2017 Business Continuity Management Review	<p><b>Crisis Management Testing:</b></p> <p>Management will create a crisis management testing program.</p>	<p>Evelyn Wilson, Director of HR</p> <p>Michelle Maikisch, Chief of Staff</p>	<p>Per discussion with Michelle Maikisch, Chief of Staff and Public Affairs Officer, CFX has hired a Facilities Maintenance Supervisor, but due to delays caused by onboarding and by Hurricane Irma in 2017, the Supervisor was unable to complete the crisis management testing program by the original due date. The due date has been revised again to reflect the new expected completion date.</p>	<p>Original: 12/31/17</p> <p>Revised: 10/31/18</p> <p>Revised: 3/31/19</p>

# 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
<p><b>Potential Revenue Leakage/Toll Collections Audit:</b></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>	David Wynne, Director of Toll Operations	In Progress (Past Due)	Internal Audit met with Dave Wynne, Director of Toll Operations on September 25, 2018 to inquire about the status of the automation of Toll Attendant's shift record logs. Per discussion with Dave Wynne, Director of Toll Operations, this recommendation is planned to be implemented as a function of the Toll System Replacement (TSR) project. Given the delays surrounding the TRS project, CFX is currently reviewing this action plan to determine if it is among the critical priorities involved in the TSR project and if the automation of this process will continue to be included in the project scope. As it stands, management expects this action plan to be implemented by the second revised date or removed from scope of the project completely.	<p>Original: 7/1/15</p> <p>Revised: 12/31/17</p> <p>Revised: 12/31/19</p>



# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Public Records Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Records Management Policy and Procedures:</b></p> <p>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.</p>	Michelle Maikisch, Chief of Staff	Complete	<p>Per discussion with Tim O'Toole, Records Administrator, desktop procedures have been produced and documented around all current records management processes. As new processes and procedures emerge regarding records management, the Public Records department creates new "How To" guides with step-by-step instructions on how information is to be handled.</p> <p>The revised policy was completed and reviewed by Internal Audit as part of the August 2017 Prior Audit Follow-Up review. See August 2017 Prior Audit Follow-Up for further detail.</p>	<p>Policy revision: 6/30/17 (Complete)</p> <p>Desktop procedures: 6/30/18</p>
<p><b>Records Management Database:</b></p> <p>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.</p>	Michelle Maikisch, Chief of Staff  Corey Quinn, Chief of Technology/ Operations	Complete	<p>Per discussion with Tim O'Toole, Records Administrator, CFX is currently utilizing Office 365's Exchange, SharePoint and OneDrive functions for the storage of data in electronic copy. An electronics communication policy has been implemented detailing the storage of all records on site. Currently all records are being stored for 10 years within Office 365. Items with discretionary saving periods longer than 10 years are maintained within CFX's archives.</p>	<p>Original: 6/30/18</p> <p>Revised: 9/30/18</p>
<p><b>Electronic Public Records Destruction:</b></p> <p>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.</p>	Michelle Maikisch, Chief of Staff	Complete	<p>Per discussion with Tim O'Toole, Records Administrator, CFX has recently implemented an Electronics Communication Management Policy that addresses the storage and destruction of all electronic information and communication retained by CFX. The policy calls for a minimum of 10 years retention and utilizes Office 365 to systematically destroy all records older than 10 years on a daily basis.</p>	<p>Original: 6/30/18</p>

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Customer Service Center Performance Assessment

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Business Analytics/Performance Monitoring:</b></p> <p>CFX Toll Operations will identify a number of key performance indicators 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.</p>	<p>David Wynne, Director of Toll Operations</p> <p>Corey Quinn, Chief of Technology and Operations</p>	Complete	<p>Per discussion with Chief of Technology and Operations and Director of Toll Operations, a Business Intelligence analyst was hired by CFX in 2017 to explore options to automate the collection and reporting of KPIs. As of September 24, 2018, a Microsoft Power BI dashboard is being implemented by EGIS for CFX's Avaya phone system. The dashboard is produced by EGIS and feeds call data to the IVR system. EGIS utilizes the BI dashboard every month to determine the volume of incoming calls and wait times. Dashboards are able to be displayed on monitors within the contact center showing various KPIs based on management's preference, along with real time CSR statistics and queue times.</p> <p>Additionally, Customer Service Representatives have the ability to manually log metrics after every call.</p>	Original: 4/30/18
<p><b>Intelligent Voice Response (IVR) Solution:</b></p> <p>CFX has identified a Call Path Report within IVR that consists of historical graph, 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.</p>	Corey Quinn, Chief of Technology/ Operations	In Progress (Past Due)	<p>Per discussion with Corey Quinn, Chief of Technology and Operations, CFX is currently working with a third party to provide IVR reporting/monitoring data. The scope has recently expanded on the project due to CFX's desire to analyze the IVR data to identify common issues and trends, including an optional customer survey.</p> <p>However, due to external factors, CFX has had to deprioritize the implementation of customer surveys. CFX expects these surveys to be implemented by the revised due date.</p>	Original: 4/30/18  Revised: 7/15/19

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Human Resources Process Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Merit-Based Compensation:</b></p> <p>1. CFX will define which performance evaluation scores are considered above average, average, and below average.</p> <p>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.</p> <p>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.</p>	<p>Evelyn Wilson, Director of HR</p> <p>Michelle Maikisch, Chief of Staff</p>	Complete	<p>1. CFX has informally defined a range of performance evaluation scores considered above average, average, and below average.</p> <p>2. CFX has defined the merit adjustment to be assigned to each range of performance evaluation scores as part of the budgeting process in April.</p> <p>3. The CFX executive team has reviewed all performance evaluations before results were distributed to employees.</p>	Original: 7/1/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Human Resources Process Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Document HR Redundancy Plan:</b></p> <p>CFX Management 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.</p>	Michelle Maikisch, Chief of Staff	Complete	CFX has reviewed the organizational chart and identified positions requiring similar expertise to department head and executive positions. The HR department has performed further analysis to refine and formally document the redundancy plan.	Original: 7/1/18
<p><b>Knowledge Management Plan:</b></p> <p>CFX will conduct a risk assessment to determine the prioritization of department's implementation of a knowledge management plan. However, based on the most recent entity-wide risk assessment performed in FY2017, CFX will focus initial knowledge management efforts on the Information Technology (IT) department. Additionally, knowledge sharing will be included in the teamwork aspect of annual performance evaluations.</p>	Michelle Maikisch, Chief of Staff and Public Relations  Corey Quinn, Chief of Technology & Operations  Jim Greer, Director of IT	Complete	<p>Per discussion with Jim Greer, Director of IT, and Corey Quinn, Chief of Technology and Operations, the following items have been implemented to support the management action plan of knowledge sharing within the Information Technology (IT) department:</p> <ul style="list-style-type: none"> <li>Utilized two current employees to diversify duties assigned to Manager of VES &amp; Special Projects</li> <li>Hired two employees with specific responsibility for system administration duties</li> <li>Hired contractors as backup resources to ensure against duties being postponed due to absence</li> <li>Implemented Office 365 with knowledge sharing base</li> <li>Removed IT implementers from TransCore duties to allow for more specialized focus on CFX IT initiatives</li> <li>IT has begun including knowledge sharing in the teamwork aspect of annual performance reviews</li> </ul>	Original: 7/1/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Business Continuity Management Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Crisis Management Testing:</b></p> <p>Management will create a crisis management testing program.</p>	<p>Evelyn Wilson, Director of HR</p> <p>Michelle Maikisch, Chief of Staff</p>	In Progress	<p>Per discussion with Michelle Maikisch, Chief of Staff and Public Affairs Officer, CFX has hired a Facilities Maintenance Supervisor, but due to delays caused by onboarding and by Hurricane Irma in 2017, the Supervisor was unable to complete the crisis management testing program by the original due date. The due date has been revised again to reflect the new expected completion date.</p>	<p>Original: 12/31/17</p> <p>Revised: 10/31/18</p> <p>Revised: 3/31/19</p>
<p><b>Crisis Management Plan:</b></p> <p>Management will formally document a Crisis Management Plan.</p>	<p>Evelyn Wilson, Director of Human Resources</p> <p>CFX Crisis Management Team ("CMT")</p> <p>CFX Executive Management</p>	In Progress	<p>Per discussion with Michelle Maikisch, Chief of Staff and Public Affairs Officer, CFX has hired a Facilities Maintenance Supervisor, but due to delays caused by onboarding and Hurricane Irma in 2017, the Supervisor may not be able to complete the Crisis Management Plan by the original revised due date. The due date has been revised again to reflect the most up-to-date project timeline to complete a Crisis Management Plan. Additionally, CFX has hired an armed security guard to survey the front desk area and address security concerns within the building.</p>	<p>Original: 12/31/17</p> <p>Revised: 10/31/18</p> <p>Revised: 3/31/19</p>

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2017 Change Management - Tolling System Replacement Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>TSR Vulnerability Scans:</b></p> <p>Management will remediate the Medium vulnerabilities near the completion of the TSR project.</p>	Corey Quinn, Chief Technology Officer	In Progress	Per discussion with Corey Quinn, Chief of Technology and Operations, the remediation of these vulnerabilities is contingent upon the Toll System Replacement project completion. Due to external factors affecting the priorities of IT project completion, the due date of Tolling System Replacement has been revised to September 2020.	<p>Original: 6/30/19</p> <p>Revised: 9/30/20</p>

## 2018 Information Security Risk Assessment – Phase II: **Exempt F.S.282.318**

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 TRAILS Program Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Starting Cash and Transponder Management:</b></p> <p>CFX will enhance the training of the Toll Service Supervisor to reinforce the dual signature policy. The Toll Service Supervisor and the Toll Tag Service Attendant will verify the starting cash and transponder inventory, reconcile ending cash and transponder inventory to the system generated sales report at the end of the shift, and sign the Daily Transponder Log, Change Fund and Receipt Log, and Sales Report as evidence.</p> <p>CFX will also review the contingency staffing procedures to determine the appropriate modifications required to ensure adequate supervision during each shift. In the rare event that another party is unavailable to provide a dual signature (e.g. emergency situation), the employee will be required to provide a fully documented written statement of why the logs could not be signed by a second party.</p>	David Wynne, Director of Toll Operations	Complete	Per discussion with David Wynne, Director of Toll Operations, updated standard operating procedures were implemented in February 2018 to address the findings related toll plaza staffing. Within the updated procedures, coverage over toll tag attendant check in/check out has been increased and a list of all items requiring dual signature has been included.	Original: 2/28/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 TRAILS Program Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Accuracy of Customer Account Data:</b></p> <p>Management will continue to work with TransCore to develop and deploy a patch to remediate this issue</p>	<p>Corey Quinn, Chief of Technology and Operations</p> <p>Jim Greer, Director of IT</p>	Complete	<p>Per discussion with Jim Greer, Director of IT, CFX adjusted the timing of triggers within the tolling equipment's coding. This adjustment, made in June 2018, helps to reduce the instance of data lag.</p> <p>Additionally, per discussion Corey Quinn, Chief of Technology and Operations, additional cameras that are not part of the antenna system have been added to view license plates. These cameras' images display on an additional screen within the toll attendant's booth. These additional cameras act as a cross check so that the toll attendant can determine when the data is lagging based on the license image shown on the display.</p>	Original: 6/30/18

## 2018 Procurement and Contract Billing Audits

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Billing Compliance Checklist:</b></p> <p>CFX will ensure the Contract Support Specialist utilizes a billing compliance checklist to aide in the review of contractor invoices. CFX will leverage the billing compliance checklists already developed in the construction and engineering departments as a template..</p>	<p>Corey Quinn, Chief of Technology and Operations</p>	Complete	<p>Protiviti verified through inspection that a step-by-step manual has been implemented for the billing compliance process.</p>	Original: 6/30/18



# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Safety and Maintenance Compliance Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Quality Assurance Procedures :</b></p> <p>The Director of Maintenance has included a Quality Assurance Program contractor within the fiscal 2019 budget request. The contractor would conduct quality assurance reviews of work performed by maintenance contractors, review Right of Entry permits, conduct daytime and nighttime inspections, oversee major repairs, and conduct field verification for compliance with utility permits in order to enhance the Maintenance and Safety Quality Assurance process.</p>	Donald Budnovich, Director of Maintenance	In Progress	Per discussion with Donald Budnovich, Director of Maintenance, the request for the Quality Assurance Program contractor was not approved as a part of the FY19 budget. The maintenance department was, however, given approval to hire an employee to assist in quality assurance efforts. The employee, Matt Lewis, was hired on 8/1/2018. With the addition of a third inspector, CFX has been able to reassign duties within the maintenance department and allow for the capacity to perform quality assurance duties in the field. The maintenance department is currently working to define a 3-tier quality assurance process that would be performed, ideally, 3 - 5 times per week. This process is expected to be finalized prior to the original due date.	Original: 12/31/18
<p><b>Internal Maintenance &amp; Safety Policies and Procedures:</b></p> <p>The Director of Maintenance will document written policies and procedures for CFX's maintenance and inspection program in the Maintenance and Safety Procedures Manual. The Manual will be published on SharePoint and reviewed and updated at least annually.</p>	Donald Budnovich, Director of Maintenance	In Progress	<p>Per inspection of the CFX Maintenance Procedure Manual - 2018, obtained from Donald Budnovich, Director of Maintenance, Internal Audit verified that the manual contains a section designated to Maintenance Procedures for Roadways, addressing the following:</p> <ul style="list-style-type: none"> <li>a. Incident Response Procedures</li> <li>b. Safety</li> <li>c. Incident Management Plan</li> <li>d. Bridge and Overhead Sign Inspection</li> <li>e. BrM and Electronic Document Management System Access</li> <li>f. FDOT Work Order Management</li> <li>e. QA/IA Program</li> </ul> <p>Per the Director of Maintenance, the manual as a whole is currently in draft form but is expected to be finalized and available on SharePoint by the original due date.</p>	Original: 12/31/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Safety and Maintenance Compliance Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>MRP Deduction Calculation Review :</b></p> <p>The Director of Maintenance will incorporate a procedure to document MRP deduction recommendations and actual deductions applied into the Maintenance and Safety Procedures Manual.</p>	Donald Budnovich, Director of Maintenance	Complete	Per inspection of the CFX Maintenance Procedure Manual - 2018, obtained from Donald Budnovich, Director of Maintenance, Internal Audit verified that a process flow depicting the Maintenance Rating Program Procedures has been incorporated into the latest version of the manual.	Original: 9/30/18
<p><b>Delinquent Work Order Review :</b></p> <p>The Director of Maintenance will incorporate a procedure into the Maintenance and Safety Procedures Manual for the Senior Roadway Inspector to review all completed work orders at quarter-end and provide recommendations of any penalties to the Director of Maintenance for review and sign-off. The review is anticipated to be completed by 30 days after each quarter-end.</p>	Donald Budnovich, Director of Maintenance	Complete	Per inspection of the CFX Maintenance Procedure Manual - 2018, obtained from Don Budnovich, Director of Maintenance, Internal Audit verified that the manual contains a section to address FDOT Work Order Management. The process is defined within the manual and is accompanied by a process flow depicting the work order review and penalty assessment process. Per discussion with the Director of Maintenance, work orders will be reviewed quarterly and penalties/deductions assessed bi-annually.	Original: 9/30/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Safety and Maintenance Compliance Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Asset Tracking:</b></p> <p>CFX will develop an annual process to verify asset accuracy and update the asset tracking spreadsheet for ongoing construction projects. The process will be recorded in the Maintenance and Safety Procedures Manual.</p> <p>In addition, CFX will determine the best information management tool or options to store and maintain asset information.</p>	Donald Budnovich, Director of Maintenance	In Progress	Per discussion with Donald Budnovich, Director of Maintenance, each asset is being updated within the asset tracking spreadsheet as work orders for the asset are received. Each time the spreadsheet is updated, a new version is saved to increase the ease and accuracy of tracking from one period to the next.	Original: 6/30/19

## 2018 Pay by Plate Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Image Processing Reports:</b></p> <p>TransCore is in the process of refining the image processing system reports that provide the data required to monitor the accuracy of the Q-Free system and VES Image Review Clerk blind reviews. Once the reports are finalized Toll Operations will incorporate the review of these reports into the department's monitoring procedures noted in observation 2.</p>	David Wynne, Director of Toll Operations	In Progress	Per discussion with David Wynne, Director of Toll Operations, the reports are in the development stages and are becoming more frequently available as the system's functionality increases. This management action plan is expected to be implemented by the original due date.	Original: 12/31/18  Revised: 12/31/19

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Pay By Plate Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Pay By Plate Program Management Procedures:</b></p> <p>The Director of Toll Operations, the Manager of E-PASS and Plaza Operations, and the Manager of VES and Special Projects will document written procedures for CFX's Pay By Plate program to address the clearly define the review and monitoring control activity. The procedures will be reviewed and updated at least annually and published on SharePoint.</p>	<p>David Wynne, Director of Toll Operations</p> <p>Paul Schatz, Manager of VES and Special Projects</p>	In Progress	Per discussion with Paul Schatz, Manager of VES and Special Projects, the algorithms for the new system are currently being developed. Once the algorithms are finalized, CFX will be able to effectively document the process by which tolling transactions are reviewed and monitored. This management action plan is expected to be implemented by the due original due date.	Original: 6/30/19
<p><b>User Access Review:</b></p> <p><b>Redacted F.S.282.318</b></p>				

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Pay By Plate Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<b>User Accounts:</b> <b>Redacted F.S.282.318</b>				
<b>Backup Job and Batch Job History:</b> <b>Redacted F.S.282.318</b>				

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 IT General Controls Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<b>User Reviews:</b> <b>Redacted F.S.282.318</b>				
<b>User Authentication:</b> <b>Redacted F.S.282.318</b>				
<b>System Accounts:</b> <b>Redacted F.S.282.318</b>				
<b>Job History:</b> <b>Redacted F.S.282.318</b>				

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Ethics Policy Compliance Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Potential Conflict Disclosure Requirements:</b></p> <p>1. CFX will develop formal, written procedures to outline ethics compliance management roles and responsibilities, consultants required to complete required disclosure forms, follow-up and escalation procedures for non-compliant parties, reporting to the Ethics Officer, and timely certification by the Ethics Officer that disclosure forms have been received and reviewed and that follow-up procedures were performed as necessary for non-compliant parties.</p> <p>2. Management will consider developing an online Potential Conflict Disclosure Form within the Procurement Portal. In the meantime, CFX will enhance the precision of the review to identify incomplete forms and inappropriate responses, and explore options to simplify the format of questions such as clarifying that responses should only address those within the consultants' organizations directly associated with the CFX contract.</p>	<p>Joe Passiatore, General Counsel</p> <p>Lisa Lombard, CFO</p>	Complete	Internal Audit obtained a copy of formal written procedures surrounding the completion of annual CFX Potential Conflict Disclosure forms from Linda Lanosa, Deputy General Counsel. Internal Audit verified through inspection that the document effectively outlines ethics compliance management roles and responsibilities, consultants required to complete required disclosure forms, follow-up and escalation procedures for non-compliant parties, reporting to the Ethics Officer, and timely certification by the Ethics Officer that disclosure forms have been received and reviewed and that follow-up procedures were performed as necessary for non-compliant parties.	Original: 9/30/18

# STATUS OF ALL OPEN RECOMMENDATIONS

## 2018 Ethics Policy Compliance Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p><b>Communication and Awareness:</b></p> <p>1. CFX has updated the Code of Ethics published with the Legal page of the CFX website.</p> <p>2. The communications department will review the website user access rights and create a formal procedure for requesting and updating information published on the website.</p> <p>3. CFX will implement an annual review of all information, policies, and communications posted to the website. The Communications Manager will coordinate with department heads to verify that the external website contains the most up-to-date information.</p>	<p>Angela Melton, Communications Manager</p>	<p>Complete</p>	<p>Internal Audit obtained several documents detailing schedules and procedures around website content updating from Angela Melton, Communications Manager, and verified the following through inspection:</p> <p>1. CFX has updated the Code of Ethics published with the legal page of the CFX website.</p> <p>2. The Communications department reviewed all individuals with access to CFX's website. From the results of the review, the Communications department documented a listing of all users with access as well as their level of access to CFX's website. Additionally, the listing includes a written procedure regarding the review and approval requests for new user access.</p> <p>3. The Communications team has created a department-by-department schedule pertaining to all departments with pages on the CFX website. The schedule details the department name, each sub-page maintained for the department, recurring dates of review, and whether or not each department head needs assistance posting to the website. The schedule is maintained by Kelli Biandudi, Communications Coordinator, on the R-drive in the marketing directory, to which only the Communications team and C-level employees have access.</p>	<p>Original: 9/30/18</p>



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