

# CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AUDIT COMMITTEE MEETING  
March 3, 2020**

**Location: Central Florida Expressway Authority  
4974 ORL Tower Road  
Orlando, FL 32807  
Pelican Conference Room 107**

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Committee Members Present:

Kristy Mullane, Lake County Representative, Chairwoman  
Lorie Bailey Brown, Seminole County Representative  
Kaye Dover, Osceola County Representative  
Michelle McCrimmon, City of Orlando Representative  
Randy Singh, Orange County Representative

Committee Members Not Present:

Kathy Wall, Brevard County Representative

Also Present:

Lisa Lumbard, Chief Financial Officer  
Rita Moore, Recording Secretary/Executive Assistant  
Jeff Tecau, Protiviti  
Emily Picard, Protiviti  
Chris Porter, Protiviti  
David Taylor, Protiviti

**A. CALL TO ORDER**

The meeting was called to order at approximately 10:03 a.m. by Chairman Mullane.

Michelle McCrimmon, City of Orlando Representative, was welcomed to the Audit Committee.

All others in attendance introduced themselves.

Lisa Lumbard, Chief Financial Officer, announced the legal opinion of General Counsel, Woody Rodriguez, who was not present. It is the opinion of General Counsel that we no longer record the Audit Committee meetings since some of the information discussed in the meetings is not open to the Public.

**B. PUBLIC COMMENT**

There was no public comment.

**C. APPROVAL OF THE OCTOBER 30, 2019 MINUTES**

**A motion was made by Ms. Dover and seconded by Mr. Singh to approve the October 30, 2019 minutes as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote; Ms. Wall was not present.**

**D. INTERNAL AUDIT MATTERS**

1. Status Update: Fiscal Year 2020 Internal Audit Plan

Jeff Tecau of Protiviti provided a brief introduction of Protiviti and their role at CFX for the new member, Ms. McCrimmon, City of Orlando Representative.

Jeff Tecau of Protiviti summarized the progress of the Fiscal Year 2020 Internal Audit Plan. Mr. Tecau informed the Committee that Fiscal Year 2020 Internal Audit is on schedule. Six (6) Audits have been completed to date; Prior Audit Recommendations, Procurement & Contract Billing Audits, DHSMV Data Security Assessment, DAVID Data Security Assessment, PCI Assessment with Report on Compliance, and Secure Code Review. Seven (7) Audits remain in process.

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

2. Review and Acceptance of Fiscal 2020 Internal Audit Reports – (Action Items)

a. Prior Audit Recommendations: Semi-Annual Follow Up

Emily Porter of Protiviti presented the Prior Audit Recommendations: Semi-Annual Follow Up report. She provided an update on certain items that were showing past due during the last report. Discussion was had between Protiviti and CFX around items showing past due because they are contingent upon new technology rollouts. It was decided to alter the completion dates and track based on the new completion dates. Five (5) of the Seven (7) in progress Audits were affected by the pending technology rollout.

Chairman Mullane posed the question about the timing of the technology rollout (system replacement). Discussion was had around a short hiatus due to testing issues.

**A motion was made by Ms. Dover and seconded by Mr. Singh to accept the Prior Audit Recommendations: Semi-Annual Follow Up report as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present.**


b. Procurement and Contract Billing Audit

Emily Picard of Protiviti presented the Procurement and Contract Billing Audit report with three findings (two findings were moderate and one low risk) Two contracts were selected to audit; Egis and Transcore.

Findings one (1) and findings two (2) were related to invoice processing on the Egis contract, it was recommended to implement a contract checklist to be utilized as a documentation tool moving forward.

Finding three (3) was related to ambiguous contract terms and vendor disputes on the Egis contract, it was recommended management establish an internal procedure for documenting vendor disputes and assigning decision making authority to appropriate representatives with the department and executive team for resolution of disputes.

A discussion was had around:

- The call center and image review contract. Ms. Lumbard stated that we are advertising for a new contractor on Sunday March 8<sup>th</sup>, 2020.
- Staff workload capacity in relation to implementing a checklist.
- Protiviti's involvement in reviewing the contract/agreement before it goes out? Mr. Tecau of Protiviti stated that they haven't historically, but as they put together the audit plan for the next year, we will look at the contract process. 

**A motion was made by Ms. Dover and seconded by Ms. McCrimmon to accept the Procurement and Contract Billing Audit report as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present**

c. DHSMV Data Security Assessment

David Taylor of Protiviti presented the DHSMV Data Security Assessment report summarizing that the goal of this assessment is to ensure that information is protected, anyone who has access to it is supposed to have access. Mr. Taylor of Protiviti indicated the assessment was clean with no observations/findings.

A discussion was had about how it is monitored that the people who have access are using the system appropriately. Mr. Greer, Chief Technology Officer, stated that they log all activity over time and sample them from time to time. The State of Florida will ask questions about what was accessed if they have questions.

A discussion was had about the short time period of the assessment. David Taylor of Protiviti stated that this assessment is a "point in time" assessment.

**A motion was made by Ms. Dover and seconded by Ms. McCrimmon to accept the DHSMV Data Security Assessment report as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present.**

d. DAVID Data Security Assessment

David Taylor of Protiviti presented the DAVID Data Security Assessment report summarizing that this assessment is used to maintain driver's license numbers, social security numbers, and driver's license pictures. All lookups are logged and a memorandum of understanding (MOU) is in place. David Taylor of Protiviti indicated the assessment was clean with no observations/findings.

**A motion was made by Ms. McCrimmon and seconded by Ms. Dover to accept the DAVID Data Security Assessment report as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present.**

e. Payment Card Industry (PCI) Assessment with Report on Compliance

David Taylor of Protiviti presented the Payment Card Industry (PCI) Assessment with Report on Compliance summarizing that this assessment is used to ensure compliance with PCI. Noncompliance will result in the loss of ability to accept credit cards. Three (3) observations were noted. The system was not deleting calls in the sixty (60) day timeframe. This issue was resolved in eight (8) days. The second observation was related to strengthening network firewalls, new rules were put in place to strengthen it. This fix took two (2) days. The third observation was related to Active directory updates. This fix took one (1) day to complete.

**A motion was made by Mr. Singh and seconded by Ms. Dover to accept the Payment Card Industry (PCI) Assessment with Report on Compliance as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote; Ms. Wall was not present.**

f. Secure Code Review

David Taylor of Protiviti presented the Secure Code Review report summarizing that this assessment is used to test how web applications and mobile applications are developed and level of security. Two observations were noted. Failure to sanitize in the web app was considered a medium risk observation. The second observation noted information not being validated.

Discussion was had around the timing of these tests and the instructions the Protiviti team is given regarding how hard they test for security.

**E. ANNUAL REVIEW AND APPROVAL OF AUDIT COMMITTEE CHARTER**

Ms. Lumbard summarized the changes made to the Audit Committee Charter. The language was changed around the Chairman of the Audit Committee being required at all Board Meetings. Additionally, Committee Members can now vote by phone as long as there is a physical quorum in the room.

Discussion was had around adding the succession language. Ms. Lumbard confirmed that it was added.

**A motion was made by Ms. Dover and seconded by Ms. Bailey Brown to accept the Audit Committee Charter as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present.**

**F. INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2021**

Ms. Lumbard presented the internal audit budget for fiscal year 2021.

Discussion was had around whether Protiviti would come in on budget. Mr. Tecau stated that Protiviti is tracking just under budget.

**A motion was made by Mr. Singh and seconded by Ms. Dover to accept the internal audit budget for Fiscal Year 2021 as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall was not present.**

**G. OTHER BUSINESS**

Discussion was had regarding the means that E-PASS customers use to hide their license plates to avoid tolls. Ms. Lumbard stated that the Florida Highway Patrol assigned to CFX roads monitors for any activity that obscures or hides a license plate.

**H. ADJOURNMENT**

Chairman Mullane adjourned the meeting at approximately 11:43 a.m.

Minutes approved on June 17, 2020.

*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](mailto:publicrecords@CFXway.com) or 4974 ORL Tower Road, Orlando, FL 32807.*