

# CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AUDIT COMMITTEE MEETING  
October 27, 2021**

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

Committee Members Present:

Kathy Wall, Brevard County Representative, Chairman  
Lorie Bailey Brown, Seminole County Representative  
Kaye Dover, Osceola County Representative  
Michelle McCrimmon, City of Orlando Representative  
Ray Walls, Orange County Representative  
Megan Zee, Citizen Representative

Committee Members Not Present:

Kristy Mullane, Lake County Representative

Also Present:

Laura Kelley, Executive Director  
Lisa Lumbard, Chief Financial Officer  
Jim Greer, Chief Technology and Operating Officer  
Woody Rodriguez, General Counsel  
Rita Moore, Recording Secretary/Executive Administrative Coordinator  
Jeff Tecau, Protiviti  
Chris Porter, Protiviti  
David Taylor, Protiviti  
Graham Wigle, Protiviti  
Dan O'Keefe, MSL CPAs and Advisors  
Joel Knopp, MSL CPAs and Advisors

**A. CALL TO ORDER**

The meeting was called to order at approximately 09:59 a.m. by Chairman Wall.

**B. PUBLIC COMMENT**

There was no public comment.

**C. APPROVAL OF THE JUNE 23, 2021 MINUTES**

**A motion was made by Ms. Bailey Brown and seconded by Mr. Walls to approve the June 23, 2021 minutes with a correction to page 4, paragraph 2, “Ms. Kathy Walls” was corrected to read “Ms. Kathy Wall”. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

**D. AGENDA ITEMS**

**1. REVIEW AND ACCEPTANCE OF EXTERNAL AUDIT OF FISCAL 2021 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS**

Mr. Dan O’Keefe and Mr. Joel Knopp of MSL CPA and Advisors, presented the External Audit of Fiscal 2021 Financial Statements and Required Communications.

Committee members asked questions which were answered by Mr. O’Keefe and Mr. Knopp.

**A motion was made by Mr. Walls and seconded by Ms. Bailey Brown to accept the External Audit of Fiscal 2021 Financial Statements and Required Communications. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

**2. STATUS UPDATE: FISCAL 2021 INTERNAL AUDIT PLAN**

Mr. Jeff Tecau of Protiviti presented the Status Update: Fiscal 2021 Internal Audit Plan.

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

**3. REVIEW AND ACCEPTANCE OF SECURE CODE REVIEW.**

Mr. Chris Porter of Protiviti presented the Secure Code Review.

Committee members asked questions which were answered by Mr. Porter and Mr. Greer.

**A motion was made by Ms. Bailey Brown and seconded by Ms. McCrimmon to accept the Secure Code Review as presented. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

**4. REVIEW AND ACCEPTANCE OF PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP**

Mr. Graham Wigle of Protiviti presented the Prior Audit Recommendations: Semi-Annual Follow-Up.

Committee members asked questions which were answered by Ms. Lumbard and Mr. Greer.

**A motion was made by Ms. Dover and seconded by Ms. Zee to accept the Prior Audit Recommendations: Semi-Annual Follow-Up as presented. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

**5. PROCUREMENT AND CONTRACT BILLING AUDITS – CONTRACT SELECTION**

Mr. Graham Wigle of Protiviti presented the Procurement and Contract Billing Audits – Contract Selection.

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

**6. ERP SYSTEM SELECTION UPDATE**

Ms. Lisa Lumbard, Chief Financial Officer presented an update on the ERP System Selection.

Committee members asked questions which were answered by Ms. Lumbard and Mr. Greer.

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

**E. OTHER BUSINESS**

No other business was reported.

**F. ADJOURNMENT**

Chairman Wall adjourned the meeting at approximately 10:40 a.m.

Minutes approved on January 26, 2022.

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