

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**AGENDA
AUDIT COMMITTEE MEETING
April 27, 2022
10:00 a.m.**

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

A. CALL TO ORDER

B. PUBLIC COMMENT

Pursuant to Section 286.0114, Florida Statutes and CFX Rule 1-1.011, the Audit Committee provides for an opportunity for public comment at the beginning of each regular meeting. The Public may address the Committee on any matter of public interest under the Committee's authority and jurisdiction, regardless of whether the matter is on the Committee's agenda but excluding pending procurement issues. Public Comment speakers that are present and have submitted their completed Public Comment form to the Recording Secretary at least 5 minutes prior to the scheduled start of the meeting will be called to speak. Each speaker shall be limited to 3 minutes. Any member of the public may also submit written comments which, if received during regular business hours at least 48 hours in advance of the meeting, will be included as part of the record and distributed to the Committee members in advance of the meeting.

C. APPROVAL OF JANUARY 26, 2022 AUDIT COMMITTEE MEETING MINUTES (action item)

D. AGENDA ITEMS

1. **STATUS UPDATE: FISCAL 2022 INTERNAL AUDIT PLAN** – *Jeff Tecau, Managing Director, Protiviti (info item)*
2. **PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP** – *Graham Wigle, Manager, Protiviti (info item)*
3. **REVIEW AND ACCEPTANCE OF CUSTOMER SERVICE CENTER PERFORMANCE ASSESSMENT** – *Graham Wigle, Manager, Protiviti (action item)*
4. **REVIEW AND ACCEPTANCE OF INFINITY RANSOMWARE SIMULATION** – *Chris Porter, Associate Director, Protiviti (action item)*
5. **APPROVAL OF RECOMMENDATION OF EXTERNAL AUDITOR** – *Lisa Lumbard, Chief Financial Officer (action item)*
6. **ANNUAL MANAGEMENT REVIEW OF INTERNAL CONTROL MATTERS** – (info items)
 - a. Effectiveness of the Internal Control System, Including IT Security and Control – *Lisa Lumbard, Chief Financial Officer*
 - b. Process for Assessing, Monitoring and Controlling Significant Risks – *Lisa Lumbard, Chief Financial Officer*

- c. System for Monitoring Compliance with Laws and Regulations and Results of Investigation of any Instances of Non-Compliance – Diego “Woody” Rodriguez, General Counsel
- d. Adequacy, Administration and Compliance with the Authority’s Code of Ethics – Diego “Woody” Rodriguez, General Counsel
- e. Procedures for “Hotline” Reporting – Diego “Woody” Rodriguez, General Counsel

E. OTHER BUSINESS

F. ADJOURNMENT

This meeting is open to the public.

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board, agency, or commission with respect to any matter considered at a meeting or hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons who require translation services, which are provided at no cost, should contact CFX at (407) 690-5000 x5316 or by email at Iranetta.Dennis@cfxway.com at least three (3) business days prior to the event.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodations to participate in this proceeding, then they should contact the Central Florida Expressway Authority at (407) 690-5000 no later than two (2) business days prior to the proceeding.

Please note that participants attending meetings held at the CFX Headquarters Building are subject to certain limitations and restrictions in order to adhere to the CDC guidelines and to ensure the safety and welfare of the public.

C.

**APPROVAL OF
JANUARY 26, 2022
AUDIT COMMITTEE
MEETING MINUTES**

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

DRAFT MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
January 26, 2022

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

Committee Members Present:

Lorie Bailey Brown, Seminole County Representative
Kaye Dover, Osceola County Representative
Michelle McCrimmon, City of Orlando Representative
Ray Walls, Orange County Representative
Kristy Mullane, Lake County Representative

Committee Members Not Present:

Kathy Wall, Brevard County Representative, Chairman
Megan Zee, Citizen Representative

Staff Also Present:

Laura Kelley, Executive Director
Lisa Lumbar, Chief Financial Officer
Woody Rodriguez, General Counsel
Rita Moore, Recording Secretary/Executive Administrative Coordinator
Michael Carlisle, Director of Accounting and Finance
Aneth Williams, Director of Procurement
Bradley Osterhaus, Sr. Procurement/Quality Control Administrator

A. CALL TO ORDER

The meeting was called to order at approximately 10:00 a.m. by Acting Chairman McCrimmon.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE OCTOBER 27, 2021 MINUTES

A motion was made by Mr. Walls and seconded by Ms. Bailey Brown to approve the October 27, 2021 minutes as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Dover, Ms. Wall, and Ms. Zee were not present.

Ms. Dover arrived at 10:04 am

D. AGENDA ITEMS

1. STATUS UPDATE: FISCAL 2022 INTERNAL AUDIT PLAN

Mr. Jeff Tecau of Protiviti presented the Status Update: Fiscal 2022 Internal Audit Plan.

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

2. REVIEW AND ACCEPTANCE OF ENGINEERING AND CONSTRUCTION INVOICE REVIEW

Mr. Jon Critelli of Protiviti presented the Review and Acceptance of Engineering and Construction Invoice Review.

Committee Members asked questions which were answered by Ms. Lombard.

A motion was made by Ms. Bailey Brown and seconded by Ms. Dover to accept the Review and Acceptance of Engineering and Construction Invoice Review as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

3. REVIEW AND ACCEPTANCE OF PROCUREMENT AND CONTRACT BILLING AUDIT

Mr. Graham Wigle of Protiviti presented the Review and Acceptance of Procurement and Contract Billing Audit.

A motion was made by Ms. Dover and seconded by Mr. Walls to accept the Review and Acceptance of Procurement and Contract Billing Audit as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

4. **REVIEW AND ACCEPTANCE OF PAYMENT CARD INDUSTRY ASSESSMENT WITH REPORT ON COMPLIANCE**

Mr. David Taylor of Protiviti presented the Review and Acceptance of Payment Card Industry Assessment with Report on Compliance.

A motion was made by Ms. Mullane and seconded by Ms. Dover to accept the Review and Acceptance of Payment Card Industry Assessment with Report on Compliance as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

5. **REVIEW AND ACCEPTANCE OF DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLE DATA SECURITY ASSESSMENT**

Mr. Chris Porter of Protiviti presented the Review and Acceptance of Department of Highway Safety and Motor Vehicle Data Security Assessment.

A motion was made by Ms. Dover and seconded by Mr. Walls to accept the Review and Acceptance of Department of Highway Safety and Motor Vehicle Data Security Assessment as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

6. **REVIEW AND ACCEPTANCE OF DRIVER AND VEHICLE INFORMATION DATABASE DATA SECURITY ASSESSMENT**

Mr. Chris Porter of Protiviti presented the Review and Acceptance of Driver and Vehicle Information Database Data Security Assessment.

Committee Members asked questions which were answered by Mr. Porter.

A motion was made by Ms. Dover and seconded by Ms. Mullane to accept the Review and Acceptance of Driver and Vehicle Information Database Data Security Assessment as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

7. **EXTERNAL AUDITOR SELECTION**

Ms. Lisa Lumbar, Chief Financial Officer presented an update on the External Auditor Selection and asked for volunteers to be on the selection committee.

Committee members asked questions which were answered by Ms. Kelley and Ms. Lumbar.

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

8. **INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2023**

Ms. Lisa Lumbar, Chief Financial Officer presented the Internal Audit Budget for Fiscal Year 2023.

Committee Members asked questions which were answered by Ms. Lumbar.

A motion was made by Mr. Walls and seconded by Ms. Dover to accept the Internal Audit Budget for Fiscal Year 2023 as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

E. **OTHER BUSINESS**

No other business was reported.

F. **ADJOURNMENT**

Acting Chairman McCrimmon adjourned the meeting at approximately 10:52 a.m.

Minutes approved on _____, 2022.

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.

D.1

STATUS UPDATE: FISCAL 2022 INTERNAL AUDIT PLAN

INTERNAL AUDIT STATUS

As of April 27, 2022



D.2

PRIOR AUDIT RECOMMENDATIONS : SEMI-ANNUAL FOLLOW-UP



CENTRAL FLORIDA EXPRESSWAY AUTHORITY

Prior Audit Recommendations Follow-Up

March 31, 2022

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EXECUTIVE SUMMARY



Overview

As part of the Fiscal Year 2022 Internal Audit plan, Internal Audit performed a review of open audit recommendations from prior audit reports as of March 31, 2022 to verify the implementation status reported by management. Open recommendations from the following audits were evaluated:



2017 Change Management – Tolling System Replacement Audit	2020 Marketing and Social Media Audit
2018 IT General Controls Review	2020 P-Card and Gas Card Audit
2019 Accounting Financial Controls Review	2020 Retail Transponder Sales Review
2019 IT Project Management Review	2021 Toll Revenue Audit
2019 LENS Access Control Review	2022 Engineering and Construction Invoicing Review
2020 Secure Code Review	2022 Procurement and Contract Billing

Internal Audit last reviewed the status of open audit recommendations in September 2021. Results were reported to the Audit Committee in October 2021.



Objectives, Scope, and Approach

This review was completed as of March 31, 2022 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 September 30, 2021, 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 September 30, 2021*	New Action Plans	Completed as of March 31, 2022	In Progress as of March 31, 2022*	Past Due*
2017 Change Management - Tolling System Replacement Audit	1	0	0	1	0
2018 IT General Controls Review	1	0	0	1	0
2019 Accounting and Financial Controls Audit	1	0	0	1	0
2019 IT Project Management Review	1	0	0	1	0
2019 LENS Access Control Review	1	0	0	1	1
2020 Secure Code Review	1	0	0	1	1
2020 Marketing and Social Media Audit	1	0	0	1	1
2020 P-Card and Gas Card Audit	1	0	0	1	0
2020 Retail Transponder Sales Review	1	0	0	1	0
2021 Toll Revenue Audit	2	0	1	1	0
2022 Engineering and Construction Invoicing Review	0	5	0	5	0
2022 Procurement and Contract Billing	0	1	0	1	0
Total	11*	6	1	16*	3*

***16** recommendations are classified as "In Progress." **Nine** of the 16 recommendations are past the initial agreed-upon due date; however, **six** of these nine recommendations are pending completion of a new system implementation or a procurement/vendor selection event, so the due date has been revised to match the estimated timing of the necessary event. The remaining **three** recommendations that are past the initial agreed-upon due date and have been assigned a revised due date.

STATUS OF ALL OPEN RECOMMENDATIONS

STATUS OF ALL OPEN RECOMMENDATIONS

2017 Change Management - Tolling System Replacement Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>TSR Vulnerability Scans:</p> <p>Management will remediate the Medium vulnerabilities near the completion of the TSR project.</p>	Jim Greer, Chief of Technology and Operations	In Progress - Contingent upon Full Implementation of New Tolling System	Per discussion with the Chief of Technology and Operations, CFX has determined that remediation of these vulnerabilities will be performed prior to completion of the Toll System Replacement Project. Management expects the Medium vulnerabilities related to the Tolling System Replacement to be completed by the revised due date of 6/30/2022.	<p>Original: 6/30/2019</p> <p>Revised: 9/30/2020</p> <p>Revised: 12/31/2020</p> <p>Revised: 12/31/2021</p> <p>Revised: 6/30/2022</p>

2018 IT General Controls Review (One In Progress – Contingent on System Implementation) Exempt F.S.282.318

STATUS OF ALL OPEN RECOMMENDATIONS

2019 Accounting and Financial Controls Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Vendor Master File Management:</p> <p>CFX will implement a review of new vendors into the Accounting Clerk's review of invoices to ensure the vendor was entered completely and accurately. CFX will further implement a review of vendor changes into the CFOs monthly review procedures.</p>	Lisa Lumbar, CFO	In Progress - Contingent on Implementation of New ERP System	Per discussion with the CFO, the EDEN accounting system recognizes every invoice paid as an update to the vendor within the AP module. As such, it is not possible to review monthly vendor changes as part of the current review process. As of the date of testing, the Authority is currently in the beginning stages of implementing a new ERP system which, among other things, will allow management to review actual vendor changes in the AP module In the meantime, the invoice review process has been updated to include a review of vendor information per EDEN against the invoice received to ensure appropriateness of the payee. The implementation of the new ERP system is expected to be completed by the revised due date of 6/30/2023.	<p>Original: 8/31/2019</p> <p>Revised: 12/31/2022</p> <p>Revised: 6/30/2023</p>

STATUS OF ALL OPEN RECOMMENDATIONS

2019 IT Project Management Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Resource Planning:</p> <p>Management will formalize resourcing practices with regard to projects at CFX based on requirements and budgets defined in the project intake process (see Observation 2). CFX will integrate these practices within the ERP system planned for 2021.</p>	<p>Jim Greer, Chief Technology and Operations Officer</p>	<p>In Progress - Contingent on Implementation of New ERP System</p>	<p>Per discussion with the Chief of Technology and Operations and CFO, remediation of this finding will involve integration of CFX's timekeeping ERP system within Cherwell. As EDEN is slated to be replaced in 2022 by a new ERP system, remediation of this finding is contingent upon new ERP system implementation; the revised due date reflects this contingency. This recommendation is expected to be completed by the revised due date.</p>	<p>Original: 7/31/2020</p> <p>Revised: 12/31/2022</p> <p>Revised: 6/30/2023</p>

2019 LENS Access Control Review (One In Progress - Past Due) Exempt F.S.282.318

2020 Secure Code Review (One In Progress - Past Due) Exempt F.S.282.318

STATUS OF ALL OPEN RECOMMENDATIONS

2020 Marketing and Social Media Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Contractor Use Guidelines:</p> <p>Management will develop a social media use guideline or policy for CFX contractor and subcontractor employees. Management will also incorporate an annual social media policy acknowledgement for all CFX employees. Finally, management will implement periodic social media continuing education for employees that work directly with social media platforms and tools.</p>	Michelle Maikisch, Chief of Staff/Public Affairs Officer	In Progress (Past Due)	Per discussion with the Chief of Staff/Public Affairs Officer, the communications team is currently working with the legal department to include acknowledgement of the Social Media Use Policy for all contracts involving contractor and subcontractor employees. Additionally, an annual acknowledgement of the policy and continuing education program are being developed. This recommendation is expected to be completed by the revised due date.	Original: 1/31/2021 Revised: 6/30/2021 Revised: 6/30/2022

STATUS OF ALL OPEN RECOMMENDATIONS

2020 P-Card and Gas Card Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Digital Approval Workflow:</p> <p>Procurement will work with the IT team to determine the best workflow option for each part of the recommendation (Adobe Sign, SharePoint, or others). Management will develop and implement the digital workflow(s) in accordance with the recommendation.</p>	<p>Aneth Williams, Director of Procurement</p>	<p>In Progress - Contingent on Implementation of New ERP System</p>	<p>Per discussion with the CFO, implementation of a digital approval workflow will involve integration with CFX's new ERP system. As completion of this action plan is contingent upon implementation of the new ERP system in 2022, the revised due date reflects this contingency. This recommendation is expected to be completed by the revised due date.</p>	<p>Original: 12/31/2020</p> <p>Revised: 12/31/2022</p> <p>Revised: 6/30/2023</p>

STATUS OF ALL OPEN RECOMMENDATIONS

2020 Retail Transponder Sales Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Reporting Capabilities:</p> <p>CFX will organize a working group comprised of stakeholders involved in retail transponder sales and inventory management processes and IT to discuss fulfillment of key reporting needs through current CRM implementation.</p>	<p>Mike Carlisle, Director of Accounting and Finance</p>	<p>In Progress – Contingent on Implementation of CRM System</p>	<p>Per discussion with the Director of Accounting and Finance, stakeholders involved in retail transponder sales and inventory management processes have begun meeting to evaluate CRM capabilities. As completion of this action plan is contingent upon implementation of the new CRM system in 2022, the revised due date reflects this contingency. This recommendation is expected to be completed by the revised due date.</p>	<p>Original: 3/31/2021</p> <p>Revised: 12/31/2022</p>

STATUS OF ALL OPEN RECOMMENDATIONS

2021 Toll Revenue Audit

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Toll System Performance Monitoring - Long-term:</p> <p>Management should catalogue all known scenarios for flush handling failure (i.e., improper flush and failure to flush); Define criteria for each scenario; identify characteristics which can be used to identify; Perform manual review of a sample of transactions in each scenario to determine relative material impact; Prioritize development of monitoring mechanisms (for each scenario according to relative material impact) to facilitate real-time identification of issues utilizing thresholds and alerts; Perform periodic manual review of transactions in each scenario to validate monitoring mechanisms.</p>	<p>David Boston, Manager of Toll Technical Systems</p>	<p>In Progress</p>	<p>Per discussion with the Manager of Toll Technical Systems development of a catalogue of flush handling failure scenarios is underway utilizing analysis from the monthly reviews of flushed transactions. Additionally, monitoring mechanisms utilizing thresholds and real-time alerts are being developed for known issues. This recommendation is expected to be completed by the prescribed due date.</p>	<p>6/30/2022</p>

STATUS OF ALL OPEN RECOMMENDATIONS

2021 Toll Revenue Audit (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Negative Discrepancy Billing: Management should coordinate with the toll collections contractor to mutually document and approve the criteria governing negative discrepancy billing.	Mike Carlisle, Director of Accounting and Finance	Complete	Per discussion with the Director of Accounting and Finance, management has coordinated with the toll collections contractor to document the criteria governing negative discrepancy billing as prescribed. Internal Audit obtained the Negative Discrepancy procedures document to confirm completion of the action plan.	12/31/2021

STATUS OF ALL OPEN RECOMMENDATIONS

2022 Engineering and Construction Invoicing Review

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Invoice Review and Approval Workflow – Short-term:</p> <p>Adobe Sign is currently used throughout several CFX departments to route invoices for approval. Where practical, the Infrastructure Group will shift over to Adobe Sign for engineering and construction invoices.</p>	<p>Glenn Pressimone, Chief of Infrastructure</p>	In Progress	<p>Per discussion with the Chief of Infrastructure, Adobe Sign has been implemented to facilitate invoice approvals within the Infrastructure department for select vendors. To accommodate the larger document sizes common among construction and engineering invoices, an upgraded version of the Adobe Sign software has been requested and will be installed. This recommendation is expected to be completed by the prescribed due date.</p>	6/30/2022
<p>Invoice Review and Approval Workflow – Long-term:</p> <p>CFX recognizes that restructuring of contract management and invoicing is tightly linked to the planned replacement of the legacy Eden ERP system. The ERP is the foundation on which more efficient contract management processes and procedures will be created. As a result, CFX has initiated an engagement to ensure the ERP procurement accommodates the requirements of these contract management functions.</p>	<p>Lisa Lumbar, CFO</p>	In Progress	<p>Per discussion with the CFO, completion of this action plan is contingent upon replacement of the legacy Eden ERP system and implementation of its replacement. As the ERP procurement process is currently underway, this recommendation is expected to be completed by the prescribed due date.</p>	6/30/2024

STATUS OF ALL OPEN RECOMMENDATIONS

2022 Engineering and Construction Invoicing Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Integration Between SharePoint and Eden – Short-term:</p> <p>CFX has engaged a consultant to assist with the following objectives: Inform CFX of solutions and approaches used by peer organizations pertaining to contract management. Educate CFX staff on capabilities and limitations of leading software products and industry solutions. Prepare CFX to specify requirements within the ERP procurement to ensure the selected platform aligns with our contract management goals.</p>	<p>Jim Greer, Chief of Technology and Operations</p>	In Progress	<p>Per discussion with the Chief of Technology and Operations, a consultant has been engaged to inform CFX of solutions and approaches used by peer organizations pertaining to contract management and to educate CFX staff on capabilities and limitations of leading software products and industry solutions. CFX is currently integrating consultant feedback within the ERP procurement process. This recommendation is expected to be completed by the prescribed due date.</p>	6/30/2022
<p>Integration Between SharePoint and Eden – Long-term:</p> <p>CFX recognizes that restructuring of contract management and invoicing is tightly linked to the planned replacement of the legacy Eden ERP system. The ERP is the foundation on which more efficient contract management processes and procedures will be created. As a result, CFX has initiated an engagement to ensure the ERP procurement accommodates the requirements of these contract management functions.</p>	<p>Lisa Lumbard, CFO</p>	In Progress	<p>Per discussion with the CFO, completion of this action plan is contingent upon replacement of the legacy Eden ERP system and implementation of its replacement. As the ERP procurement process is currently underway, this recommendation is expected to be completed by the prescribed due date.</p>	6/30/2024

STATUS OF ALL OPEN RECOMMENDATIONS

2022 Engineering and Construction Invoicing Review (Continued)

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
Delegation of Authority: The threshold for construction invoices requiring Chief of Infrastructure approval will be revised to \$200,000.	Lisa Lumbar, CFO	In Progress	Per discussion with the CFO, documentation revising the Chief of Infrastructure's invoice approval threshold to \$200,000 is being developed. This recommendation is expected to be completed by the prescribed due date.	6/30/2022

STATUS OF ALL OPEN RECOMMENDATIONS

2022 Procurement and Contract Billing

Management Action Plan	Responsible Party	Status	Summary of Status	Due Date
<p>Invoice Review Procedures Documentation:</p> <p>Management will develop a streamlined invoice review guide by documenting baseline invoice review procedures for all engineering service contracts and including additional procedures unique to specific contracts where necessary. Once baseline procedures are documented, management will document any additional considerations unique to Dewberry contract #1145 if applicable. Baseline procedures and contract-specific procedures will be maintained and updated as needed.</p>	<p>Glenn Pressimone, Chief of Infrastructure</p>	<p>In Progress</p>	<p>Per discussion with the Chief of Infrastructure, development of an invoice review guide for engineering service contracts is underway and expected to be completed by the prescribed due date.</p>	<p>12/31/2022</p>

Face the Future with Confidence

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D.3

REVIEW AND ACCEPTANCE OF CUSTOMER SERVICE CENTER PERFORMANCE ASSESSMENT



CUSTOMER SERVICE CENTER PERFORMANCE ASSESSMENT

February 2022

**CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY**

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EXECUTIVE SUMMARY

Overview

Background

In accordance with the 2022 Internal Audit Plan, Internal Audit conducted an assessment of the Central Florida Expressway Authority (CFX) customer contact center operation's performance. The last performance assessment was performed in January 2019.

The CFX E-PASS customer service centers and violations enforcement operations services are outsourced to a third-party vendor under a five-year contract with an additional five, one year renewal options. As of the last assessment performed in January 2019, the third-party vendor provided the trained personnel necessary to operate the customer service centers, including the phone center, and CFX provided the primary software and systems for processing customer accounts and transactions.

In September 2020, CFX contracted with a new vendor, Alliance One, to provide the personnel to manage and operate the customer service centers. In March 2021, CFX and Alliance One jointly transitioned to a new technology platform, Nice inContact. This cloud-based platform includes an Interactive Voice Response system (IVR) as well as capabilities around quality assurance, email support, and dashboard reporting. The platform is implemented in a configuration using multiple data centers; the contact center's summarized historical performance data is retained for at least 25 months. CFX hosts Nice inContact, the technology platform used to facilitate customer interactions, as well as the Violation Enforcement System (VES) image review software and the customer relationship management (CRM) application. CFX also provides management oversight of the customer service center operations outsourced to Alliance One.

The customer contact phone center currently leverages 128 full and part-time agents, excluding image processing personnel, nine supervisors, and one call center managers to support the customer contact center operations. For the period reviewed as part of this performance assessment, from November 2021 through December 2021, the average daily call volume was approximately 4,780 for weekdays and 1,536 for weekends.

EXECUTIVE SUMMARY



Objectives, Scope, & Approach

Objectives

The objectives of this review were to assess the current needs and performance of the customer service center through evaluation of processes and organizational structure, applications and infrastructure, and statistical data analysis to identify opportunities to enhance contact center performance and reduce employee turnover.

Scope and Approach

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

Phase I – Process and Organization Review

Phase I of the review was performed to develop an understanding of the processes and organizational structure of the customer service center; areas of focus with include the following:

- People: Identify roles, responsibilities, and organizational structure through interviews
- Process: Review key processes, recent changes, objectives, and stated key performance indicators
- Technology: Review infrastructure and use of applications, including recent changes

Phase II – Data Gathering

Phase II of the review included requesting and obtaining statistical data from various sources including the InContact system to complete a statistical analysis of contact center performance for the period of November 2021 through December 2021. Data gathered was analyzed and collated in Phase III and later incorporated into audit findings and recommendations.

Phase III – Data Analysis

Phase III of the review included analyses of statistical data gathered to evaluate the performance of the contact center operation. Key measures such as call volumes and patterns, service levels, quality, and schedule adherence were evaluated and documented to measure performance.

Phase IV – Findings and Recommendations Development

Internal Audit summarized the observations and enhancement opportunities identified during the assessment.

EXECUTIVE SUMMARY

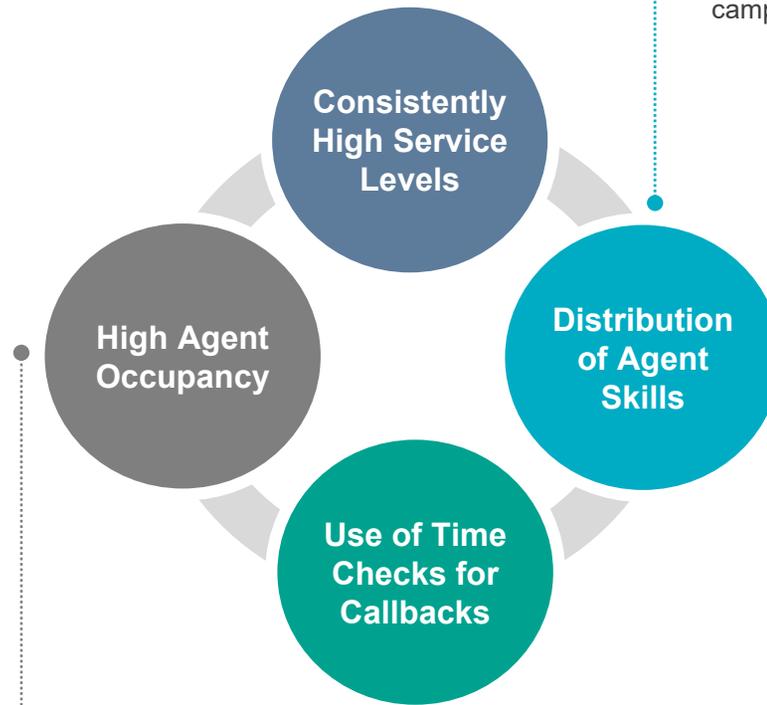


Summary of Observations - Strengths

The following positive observations were noted during the review of CFX's contact center operations and data:

- CFX is consistently achieving service level goals on most active campaigns

- The distribution of agents and skills is well-aligned to the distribution of calls by campaign



- Agent occupancy and productivity are high across all groups, averaging over 86%

- Time checks are properly used to enable or disable the use of callbacks

CFX PERFORMANCE INDICATORS

The chart below shows a comparison of key performance indicators for FYs 2022, 2019, and 2017, the fiscal years in which each of the last three performance assessments were conducted by Internal Audit.

Performance Indicator	FY2022	FY2019	FY2017	Change FY19 to FY22
Average Daily Call Volume per Interval	24	16	10	50% increase**
Average Speed of Answer	30 seconds*	37 seconds	36 seconds	19% improvement
Abandoned Calls	1.75%-3.66%	5% - 8%	6% – 10%	58% improvement
Average Auxiliary Time Rate	24%	25%	28%	4% improvement

* Based on Interval-level data from November 30, 2021 (interval is defined in 30-minute increments)

** 2019 and 2017 interval data were based on split/skill reports for Spanish, customer service, payment, sign up, VES Response Line and UTN payment splits. With the implementation of inContact in 2021, the queue structure changed, rendering this performance metric incomparable across the three different points in time.

EXECUTIVE SUMMARY



Summary of Observations - Opportunities

Obs #	Observation	Category	Observation Reference
1	Sensitive customer and credit card data handling	Technology	High
2	Path reporting within the Interactive Voice Response (IVR)	Technology	Medium
3	Opportunity to increase response to Customer Satisfaction (CSAT) Survey	Process	Medium
4	Limited functionality within email solution	Technology	Low
5	Limited use of variables within call flows	Technology	Low
6	Poor service level performance for the Retention Campaign	People	Low

DETAILED OBSERVATIONS

DETAILED OBSERVATIONS

Observation 1 – Sensitive Data Handling

Relative Priority

High

Elements of Infrastructure



Observation

CFX imposes system-based restrictions over the use of word processing applications on CFX machines to limit the risk of inappropriate use of sensitive customer data. However, during observation of one recorded customer-agent interaction, Internal Audit observed the agent record a customer's name and credit card number within a word processing application on the agent's machine for later use in the customer relationship management application, TRIMS. This indicates that Alliance One machines used by customer service center agents do not share the same system-based restriction and represents an increased risk of inappropriate handling of sensitive customer data.

The Quality Control (QC) team assesses adherence to customer services quality standards through the review of recorded customer-agent interactions. These recordings grant the QC Team access to any personally identifiable information (PII) and credit card information displayed during the call. Leading practice is that access to such sensitive information be limited. While functionality exists within inContact to obscure personally identifiable information (PII) and credit card information from the quality control reviewer, the functionality has not been implemented, which creates an increased risk of the inappropriate use and/dissemination of that information.

Recommendation

CFX should coordinate with Alliance One to ensure consistent application of critical internal control procedures across machines managed by Alliance One for the customer service center.

CFX should consider implementing native functionality within inContact to obscure PII and credit card information from view within calls recorded for quality control purposes. Both screens and audio should be obscured when the agent is collecting CC information. This is typically accomplished by setting a screen trigger that "mutes" recording while the agent is on a screen/transaction that contains sensitive data.

DETAILED OBSERVATIONS

Observation 1 – Sensitive Data Handling, continued...

Relative Priority

High

Management Response

Management concurs.

Management Action Plan

- Short Term: Management will coordinate with Alliance One to review the deployment of desktop applications among customer service agent machines to enforce appropriate application-level restrictions, and to perform retraining of agents as needed to accommodate any updates in operating procedures.
- Long-term: Management will implement an integration between Nice inContact and the forthcoming CRM, Microsoft Dynamics 365, in order to “mute” recording of sensitive data used in quality control.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations

- Short-term: September 30, 2022
- Long-term: July 1, 2023

Elements of Infrastructure



DETAILED OBSERVATIONS

Observation 2 – Interactive Voice Response (IVR) System

Relative Priority

Moderate

Elements of Infrastructure



Observation

The Interactive Voice Response (IVR) System should facilitate the routing of customer calls and support effective path reporting, the ability to track the progression of calls through the IVR. The current IVR solution has been implemented in a manner which does not support effective path reporting (i.e., the ability to track the progression of calls through the IVR). Without the effective path reporting, CFX is limited in its detect and diagnose issues within the IVR routing (e.g., identifying where and why calls drop out).

Recommendation

Management should consider performing a review of IVR routing and the naming of nodes to facilitate greater clarity in reporting of call traffic through the IVR. In addition, CFX may consider working with Nice inContact to implement additional data capture in the call flow which would allow custom reporting to be used to track IVR utilization.

Management Response

Management concurs.

Management Action Plan

Management will engage a vendor to perform a redesign of the IVR and will incorporate elements within the design of the IVR to facilitate effective path reporting.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations / July 1, 2023

DETAILED OBSERVATIONS

Observation 3 – Customer Satisfaction Survey Take Rate

Relative Priority

Moderate

Observation

CFX employs Customer Satisfaction surveys, or CSAT surveys, to collect data about customer satisfaction following calls with contact center agents. Customers are solicited to take the survey at the beginning of the call. The current “take rate,” or rate of survey completion is approximately 3%. Common practice for increasing the take rate is to include a reminder at the end of the call to stay on the line for the survey.

Recommendation

CFX should consider modifying the CSAT prompt to ask the customer to remain on the line at the end of the call if they wish to leave a survey.

Management Response

Management concurs.

Management Action Plan

Management will coordinate with Nice to evaluate the feasibility of a reconfiguration of call flows to incorporate a CSAT reminder prompt.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations / December 31, 2022

Elements of Infrastructure



DETAILED OBSERVATIONS

Observation 4 – Email Functionality

Relative Priority

Low

Observation

CFX and Alliance Once recently implemented an email channel within the inContact platform which enables a team of agents to manage customer inquiries in an email-style format. The transition of email messaging from a separate application to the customer contact platform has improved monitoring and control over communications with customers. However, current functionality of inContact email is limited. The platform does not permit agents to view queued emails or to access and respond to closed email threads in a conversational manner. A customer's response to a closed thread triggers the creation of a new ticket rather than continuation of the previous thread. These limitations reduce the ability of agents to effectively and efficiently understand and address customer concerns.

Recommendation

CFX should consider transitioning email support to the forthcoming customer relationship management (CRM) system to enable greater core functionality and instant access to relevant customer information. Integration with inContact can be accomplished by delivering emails from CRM to inContact as work items.

Management Response

Management concurs.

Management Action Plan

Management will transition email support to the forthcoming CRM as it becomes available.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations / July 1, 2023

Elements of Infrastructure



DETAILED OBSERVATIONS

Observation 5 – IVR Call Tracking

Relative Priority

Low

Observation

A key component of valuable reporting within the Interactive Voice Response (IVR) System is the use of variables within the call flows. Variables can be used to capture key data points, such as customer responses to prompts within the IVR (e.g., reason for the call) and information about how a call exits each node or decision point (e.g., whether the call progressed normally through a node or dropped out in error). CFX's currently use of variables within the IVR is minimal. As a leading practice, variables should be used to support custom reporting on relevant performance metrics, enabling greater visibility into issues within the IVR system and increased ability to optimize system performance.

Recommendation

CFX should consider implementing additional variables within the IVR to increase visibility and control over system performance.

Management Response

Management concurs.

Management Action Plan

Management will engage a vendor to perform a redesign of the IVR and will incorporate elements within the design of the IVR to facilitate effective path reporting, such as the use of variables.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations / July 1, 2023

Elements of Infrastructure



DETAILED OBSERVATIONS

Observation 6 – Campaign Service Levels (Retention)

Relative Priority

Low

Elements of Infrastructure



Observation

CFX is consistently achieving its service level goals on all primary campaigns except the Retention Campaign (11% service level, compared to a goal of 70%), which represents customers considering the deactivation of accounts. As of fieldwork, only nine (9) agents were assigned to the E-PASS Business Account skill which corresponds with this campaign. Contact center management indicates that a lack of agents trained in the unique skills required for retention contributes to service levels observed in the months since the recent advent of the campaign. Management has outlined a new process for qualifying and training agents for the Retention Campaign.

Recommendation

CFX should continue the roll-out of its training program for the Retention Campaign to achieve a pool of trained agents adequate to meet service level goals.

Management Response

Management concurs.

Management Action Plan

CFX worked with the vendor to reassign additional staff to the Retention skill group; currently 15 are assigned to this group, up from the previous nine (9) during field testing. The Retention Training material has now been completed and the vendor expects to start training the end of April 2022, with training of all eligible agents to be completed by June 30, 2022.

Action Plan CFX / Due Date

Dave Wynne, Director of Toll Operations / July 1, 2023

APPENDIX

APPENDIX A

Supporting Data

The distribution of agent skills is well-aligned to campaigns

Row Labels	Skill Distribution
Business Accounts Email	
Business Accts Email	1%
Business Accts Email OB	1%
E-PASS	
Business Accounts IB	2%
Business Accounts OB	2%
EPASS Customer Svc IB	40%
EPASS OB	76%
EPASS Payments IB	41%
EPASS SignUp IB	39%
Spanish IB	10%
Specials IB	25%
EPASS Email	
EPASS Cust Serv Email	2%
EPASS Cust Serv Email OB	3%
Lead Line	
Lead Line	3%
NPX	
NPX Dialer	
NPX IB	0%
Pay By Plate	
Pay By Plate IB	42%
Pay By Plate OB	
UTC IB	37%
Retention	
E-PASS Acct Team IB	2%
Testing	
TEST IB EMAIL	1%
Testing IB	2%
Training	
E-PASS_Training	4%
PBP Training	2%
Training_Default_No_Agents	
Training_OB	2%
Visitor Tollpass	
Visitor Tollpass IB	6%
Visitor Tollpass OB	
Visitor Tollpass Email	
Visitor Tollpass Email	1%
Visitor Tollpass Email OB	1%
(blank)	
(blank)	
Grand Total	

Campaign Name (ID)	Incoming	Outbound	Offered	Handled	Avg Handle Time	Abandons	Avg InQueue Time	% Abandons	Avg Abandon Time	Service Level
Business Accounts Email (5631829)	13	0	0	17	00:23:26	0	00:05:34	0.00%	00:00:00	100.00%
E-PASS (5628881)	2,317	222	2,253	2,224	00:06:54	40	00:00:29	1.75%	00:00:45	72.76%
EPASS Email (5631828)	1,321	19	0	479	00:02:42	0	00:00:00	0.00%	00:00:00	0.00%
Lead Line (5684154)	14	8	263	262	00:01:48	10	00:00:16	3.66%	00:02:05	86.76%
NPX (5631699)	0	412	0	399	00:00:05	0	00:00:00	0.00%	00:00:00	0.00%
Pay By Plate (5628882)	2,234	77	1,060	1,041	00:06:20	21	00:00:24	1.95%	00:00:42	76.78%
Retention (5631985)	0	4	26	26	00:07:46	9	00:02:44	25.71%	00:01:51	11.43%
Visitor Tollpass (5628883)	6	1	4	4	00:06:39	1	00:00:16	20.00%	00:00:41	80.00%
Visitor Tollpass Email (5631830)	26	2	0	0	00:00:00	0	00:00:00	0.00%	00:00:00	0.00%



Top Campaigns by volume are E-Pass, Pay by Plate, and E-Pass Email



The distribution of skills by agent closely matches campaign volumes and distribution with E-Pass and Pay by Plate related skills being held by over 42% of available agents.

APPENDIX A

Supporting Data

CFX is consistently achieving service-level goals

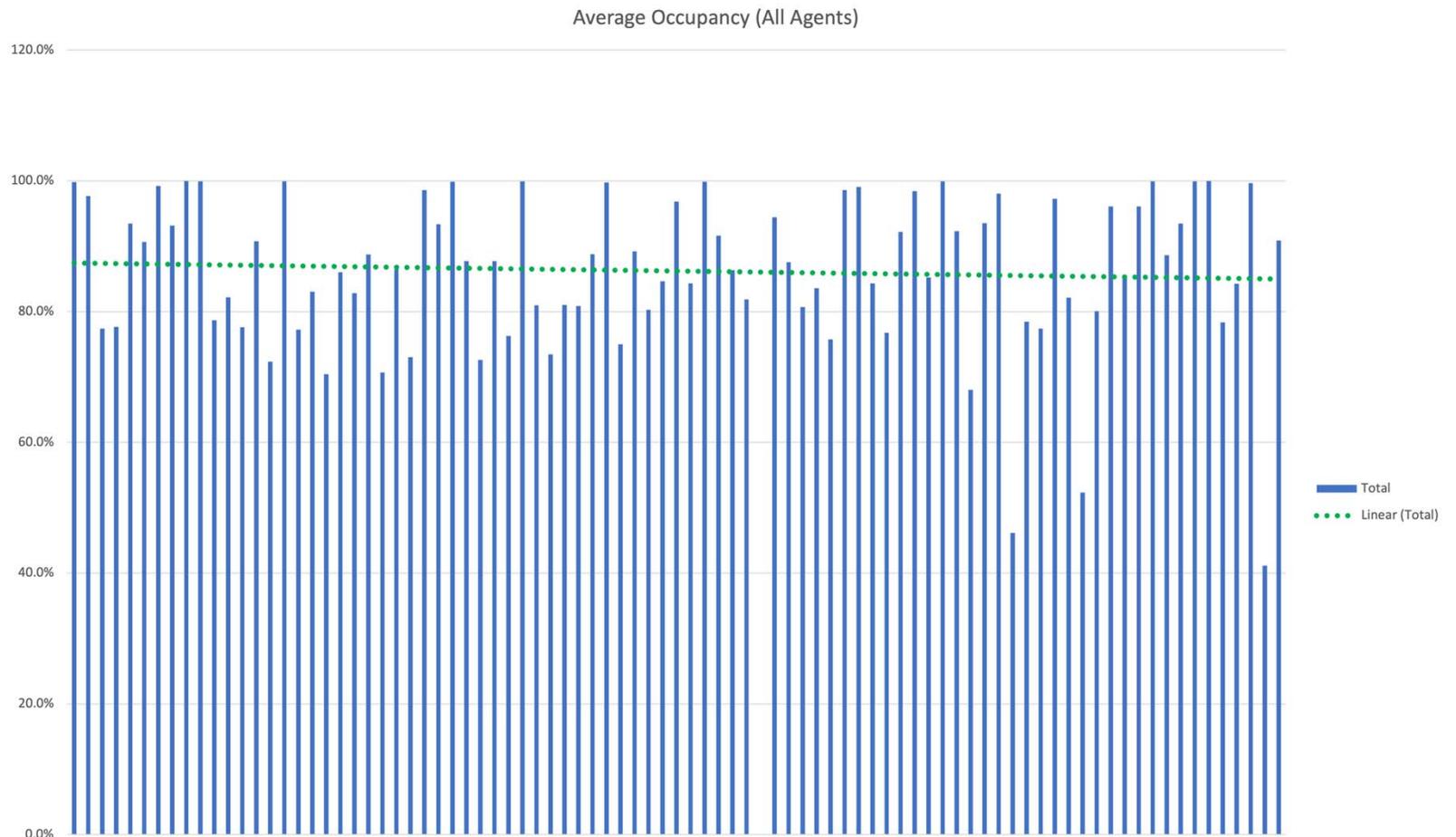
Campaign Name (ID)	Incoming	Outbound	Offered	Handled	Avg Handle Time	Abandons	Avg InQueue Time	% Abandons	Avg Abandon Time	Service Level
Business Accounts Email (5631829)	13	0	0	17	00:23:26	0	00:05:34	0.00%	00:00:00	100.00%
E-PASS (5628881)	2,317	222	2,253	2,224	00:06:54	40	00:00:29	1.75%	00:00:45	72.76%
EPASS Email (5631828)	1,321	19	0	479	00:02:42	0	00:00:00	0.00%	00:00:00	0.00%
Lead Line (5684154)	14	8	263	262	00:01:48	10	00:00:16	3.66%	00:02:05	86.76%
NPX (5631699)	0	412	0	399	00:00:05	0	00:00:00	0.00%	00:00:00	0.00%
Pay By Plate (5628882)	2,234	77	1,060	1,041	00:06:20	21	00:00:24	1.95%	00:00:42	76.78%
Retention (5631985)	0	4	26	26	00:07:46	9	00:02:44	25.71%	00:01:51	11.43%
Visitor Tollpass (5628883)	6	1	4	4	00:06:39	1	00:00:16	20.00%	00:00:41	80.00%
Visitor Tollpass Email (5631830)	26	2	0	0	00:00:00	0	00:00:00	0.00%	00:00:00	0.00%

- Based on summary-level data (over the period of 11-1-2021 through 12-25-2021, CFX achieved service-level goal over 72% of the time
 - Given that the data is summary level, actual service level attainment is considerably higher.
- The only outlier is the Retention campaign which has been covered under a separate finding

APPENDIX A

Supporting Data

CFX is maintaining agent occupancy above 86%



- Agent Occupancy as measured between the dates of November 1, 2021, through December 25, 2021, averaged over 86%.

Face the Future with Confidence

© 2022 Protiviti Inc. All Rights Reserved. This document has been prepared for use by CFXs management, audit committee, and board of directors. This report provides information about the condition of risks and internal controls at one point in time. Future events and changes may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

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D.4

REVIEW AND ACCEPTANCE OF INFINITY RANSOMWARE SIMULATION

Central Florida Expressway Authority

Infinity Ransomware Simulation – March 2022

Memo Description and Objective:

This memo provides a summary of the tabletop ransomware simulation facilitated by Internal Audit (“IA”) for Central Florida Expressway Authority (“CFX”) conducted to identify potential improvement opportunities regarding CFX’s response to a ransomware attack on the Infinity Tolling System (“Infinity”).

Background:

IA created a simulation in which ransomware was used to attack Infinity as part of the Fiscal Year 2022 Audit Plan. No actual ransomware was used during this simulation, rather, this simulation facilitated a two-hour long “tabletop” session where participants role-played their response to the ransomware attack. In order to review specific activities related to the ransomware response, several of CFX’s controls that could prevent an actual ransomware attack were considered to be disabled or ineffective (e.g., user awareness training, anti-phishing capabilities within email systems).

Scope and Approach:

To develop a realistic scenario, IA reviewed documentation and conducted interviews to gain an understanding of Infinity and the controls CFX could potentially cite during the simulation. IA developed a PowerPoint deck to facilitate the simulation. Within the introduction slides of this PowerPoint deck, several of CFX’s current policies were included and reviewed, including CFX’s approach to classifying an incident, CFX’s Computer Emergency Response Team (“CERT”) roles, and the phases of CFX’s Incident Response plan. The remainder of the PowerPoint document outlined the simulated actions the attacker took during the release of ransomware into the CFX environment. IA then asked open-ended questions to spur discussion about the theoretical response activities the CERT team would take during this attack. The final slide of the PowerPoint deck included the questions that are required to be discussion during CFX’s “Lessons Learned” activities.

Team members from CFX IT, CFX’s Intelligent Transportation System team (who manage message boards and sensors on the roadways), and TransCore (who manages the Infinity system on behalf of CFX) participated in the simulation. The simulation was performed on site at CFX on February 23, 2022.

Results:

Results of the simulation have been grouped into strengths and recommendations below. Since both the strengths and recommendations are based on discussion and assumptions during the simulation, rather than actual testing of CFX’s capabilities, CFX should investigate actual response capabilities to confirm assumptions made during the simulation are accurate.

Strengths:

- CFX team members followed their Incident Response plan as required by policy. Activities such as reviewing alerts, generating tickets, and investigating events followed the strong framework outlined in CFX’s Incident Response plan.
- CFX team members escalated to the appropriate people at the right times. As the simulation increased in intensity, CFX’s methodology to alert Management and Executives was followed.
- The Infinity system has many different logical locations where transaction data is stored due to the batch-and-forward architecture. This could mean a subset of transactions would be unaffected during a ransomware attack, depending on the systems attacked.
- Both CFX and TransCore teams review transaction activity multiple times during normal business hours and would likely notice in a short amount of time if a plaza isn’t receiving transactions due to a ransomware attack encrypting them

Recommendations:

- Review the systems that have log monitoring and intrusion detection/prevention capabilities.
- Develop detailed documentation regarding the recovery of Infinity from backups.
- Confirm which state agencies, if any, could provide assistance during a ransomware attack, and have their contact information readily available.

CFX RANSOMWARE SIMULATION

Tabletop Exercise

February 2022

RULES OF ENGAGEMENT

1. This is an exercise meant to test the incident response plan.
2. If a system or process is misunderstood or misrepresented, please speak up.
3. Answer questions realistically.
4. There are no show-stoppers. The exercise leader will change the facts during the exercise as needed, either to point the exercise in the right direction or to increase the level of difficulty to further test CFX's response.
5. This Scenario was based on some assumptions including the tools, techniques and procedures you may respond with. Certain details may not line up completely with CFX's actuals.
6. CFX has multiple controls in place to prevent this from happening, but for this scenario, those controls failed.



Most Importantly:

Don't get frustrated if "the Security Engineer was kidnapped, and all responder's laptops catch on fire." The exercise leader has control over all variables and may inject new facts or variables at any time in order to steer the exercise in the desired direction.

SCENARIO

Current Situation – 3:00PM on Wednesday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic - an unknown payload moved from RPTPRD1 to the CPC server via SMB at 2:30PM



Questions

- Can CFX determine what is in the payload?
- Are there any processes or tools that would be used at this point?
- Would Trustwave have sent any additional info?
- Is this an incident? How do you know? How are you declaring it? Would this event be closed?
- What other information would you want to know?

SCENARIO

Situation Update – 6:00PM on Wednesday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.



Questions

- Is this related to the payload? How do we know?
- Are any other CFX personnel included at this point?
- What groups need to be notified at this point?
- How long will it take for CFX to adjust the message board back to normal?
 - Should we check any other boards?
- Is there any other investigation going on at this point? Would this event be closed?

SCENARIO

Situation Update – 7:30PM on Wednesday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the message on the message board.
- The Sentinel is wondering if the message is true or if CFX has had a breach.



Questions

- How would the team accurately communicate the situation to Michelle?
 - What is there thus far to communicate?
 - How will she respond?
- Is anyone else included in response?
- Are we all still in the office at this point?

SCENARIO

Situation Update – 6:00AM Thursday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message board.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The servers at the following Mainline Plazas on 528 and Mainline Gantries on 538 have a message on their monitors indicating that CFX has 24 hours to pay 26.4110 Bitcoin or the plaza servers will be encrypted such that they cannot function:
 - Goldenrod • Marigold
 - Beachline • Koa
 - Dallas



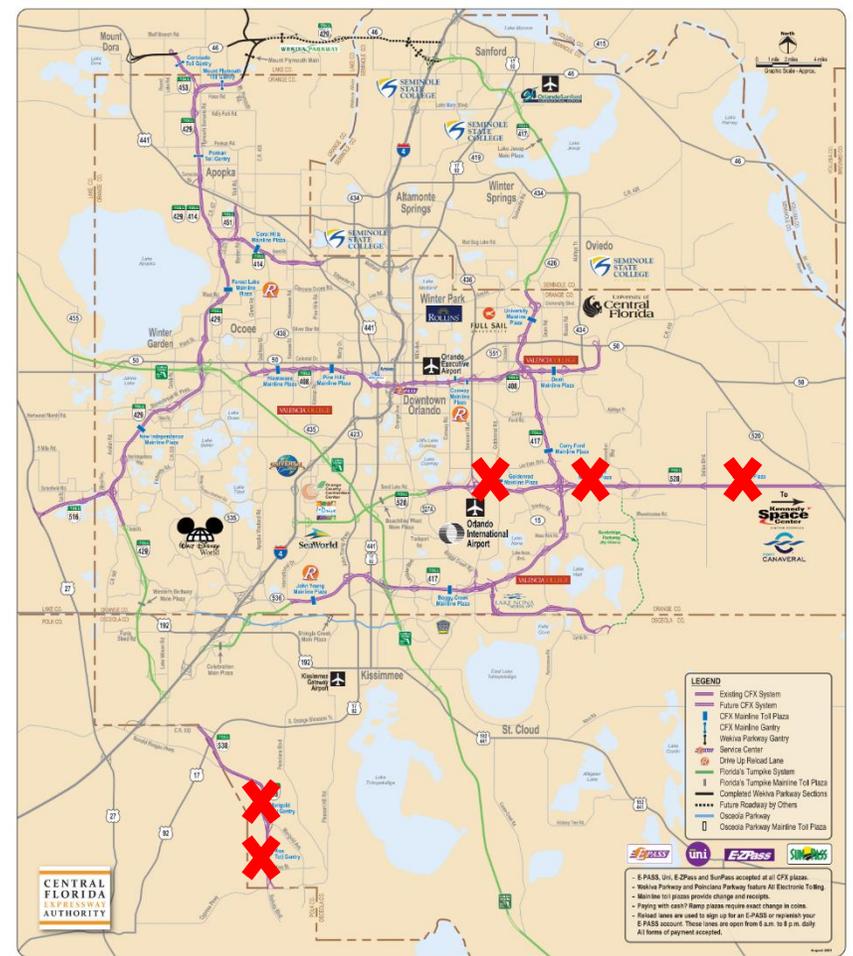
Questions

- Who is watching the screens on these servers, would the message be noticed?
- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?
- Does CFX choose to pay ransom?
- Have any members of the CERT slept since Wednesday?

SCENARIO

Situation Update – 6:00AM Friday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message board.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The servers at the following Mainline Plazas and Gantries are now encrypted:
 - Goldenrod
 - Marigold
 - Beachline
 - Koa
 - Dallas
- CFX is losing \$10,675.48 every hour, and the attacker has stated that more plazas will be locked if a ransom for 39.6033 Bitcoin isn't paid in 24 hours.



Questions

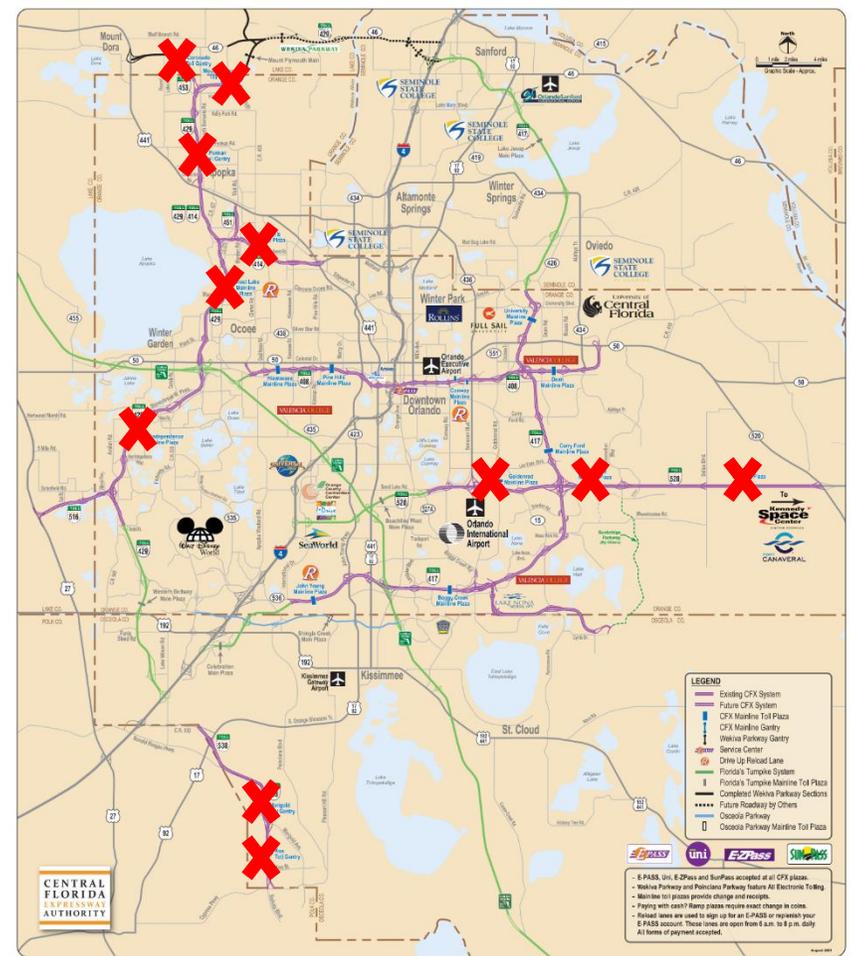
- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?
- Does CFX choose to pay ransom?

Day / Time	# of Plaza's Encrypted	Amount of USD Lost
7 AM Friday	5	\$10,675.48

SCENARIO

Situation Update – 6:00AM Saturday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message boards.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The servers at 5 of the Mainline Plazas and Gantries have been compromised and operations are no longer functioning.
- The attacker has compromised **additional** servers at the following Mainline Plazas and Gantries and operations are no longer functioning:
 - Coral Hills
 - Forest Lake
 - Independence
 - Coronado
 - Mt Plymouth
 - Ponkan
- CFX is losing \$14,593.68 every hour, and the attacker has stated that more plazas will be locked if a ransom for 52.8044 Bitcoin isn't paid in 24 hours.



Questions

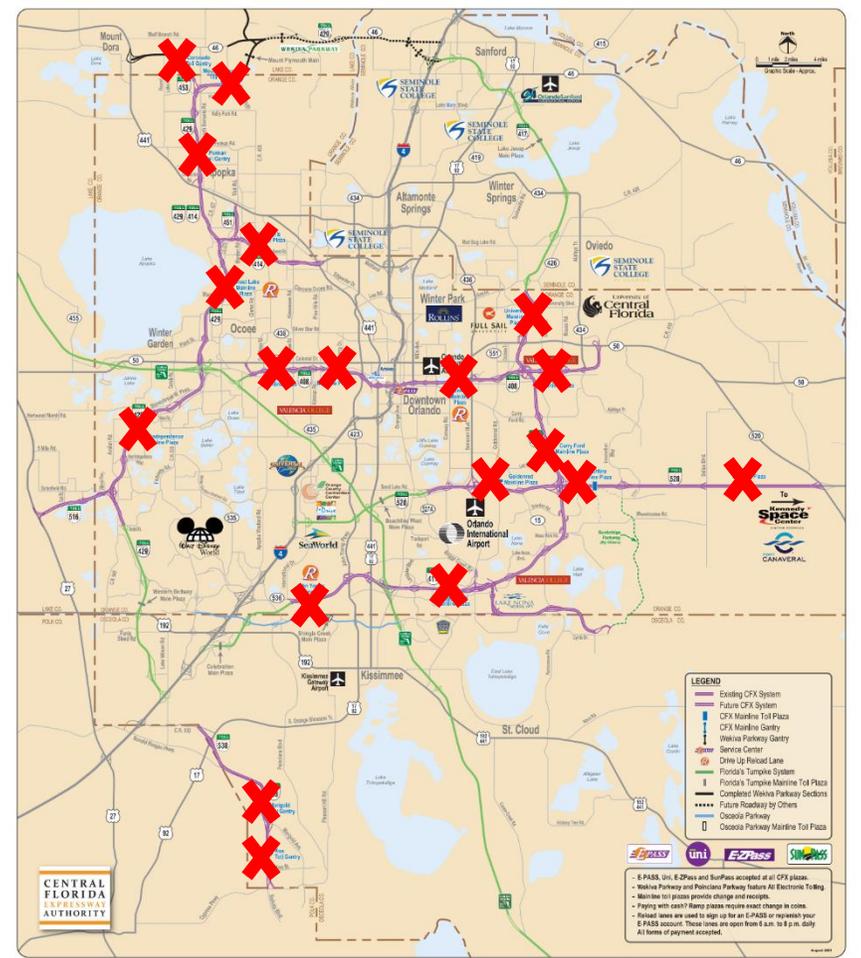
- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?
- Does CFX choose to pay ransom?

Day / Time	# of Plaza's Encrypted	Amount of USD Lost
7 AM Friday	5	\$10,675.48
7 AM Saturday	11	\$285,398.92

SCENARIO

Situation Update – 6:00AM Sunday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message boards.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The attacker has compromised **all remaining** plaza and gantry servers.
- CFX is losing \$89,797.56 every hour, and the attacker has stated that the plazas will remain locked if a ransom for 79.1928 Bitcoin isn’t paid in 24 hours.



Questions

- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?
- Does CFX choose to pay ransom?

Day / Time	# of Plaza's Encrypted	Amount of USD Lost
7 AM Friday	5	\$10,675.48
7 AM Saturday	11	\$285,398.92
7 AM Sunday	19	\$612,921.14

SCENARIO

Situation Update – 11:00AM Monday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message boards.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The attacker has compromised all remaining plaza servers.
- CFX is losing \$89,797.56 every hour.
- There is an inability to restore from backups because Hiawassee is also compromised.



Questions

- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?
- Does CFX choose to pay ransom?

Day / Time	# of Plaza's Encrypted	Amount of USD Lost
7 AM Friday	5	\$10,675.48
7 AM Saturday	11	\$285,398.92
7 AM Sunday	19	\$612,921.14
11 AM Monday	19	\$3,241,510.09

SCENARIO

Situation Update – 12:00PM Monday

- The Security Engineer receives an alert from Trustwave informing CFX that there has been anomalous traffic between RPTPRD1 to CPC.
- A call center employee coming back from lunch states they saw the message “Free Tolls Friday” on a message board.
- The Orlando Sentinel calls Michelle Maikisch to get more details on the messages on the message boards.
- The Sentinel is wondering if the message is true or if CFX has had a breach.
- The attacker has compromised all remaining plaza servers
- CFX is losing \$89,797.56 every hour.
- There is an inability to restore from backups because Hiawassee is also compromised.
- Security Engineer finds payload on Infinity server and removes it.



Questions

- What controls are in place to stop attacker?
- Has this changed the criticality of the incident?
- Would other groups be notified at this point? If so, which?

Day / Time	# of Plaza's Encrypted	Amount of USD Lost
7 AM Friday	5	\$10,675.48
7 AM Saturday	11	\$285,398.92
7 AM Sunday	19	\$612,921.14
11 AM Monday	19	\$3,241,510.09

LESSONS LEARNED

Questions

- Exactly what happened, and at what times?
- How well did staff and management perform in dealing with the incident? Were the documented procedures followed? Were they adequate?
- What information was needed sooner?
- Were any steps or actions taken that might have inhibited the recovery?
- What would the staff and management do differently the next time a similar incident occurs?
- How could information sharing with other organizations have been improved?
- What corrective actions can prevent similar incidents in the future?
- What precursors or indicators should be watched for in the future to detect similar incidents?
- What additional tools or resources are needed to detect, analyze, and mitigate future incidents?

D.5

APPROVAL OF RECOMMENDATION OF EXTERNAL AUDITOR

RFP-001828R Evaluation Committee - April 14, 2022 Minutes

Evaluation Committee for **External Auditing Services; RFP-001828R** held a duly noticed meeting on Thursday, April 14, 2022, starting at 2:25 p.m. in the Sandpiper Conference Room at the CFX Administration Bldg., Orlando, Florida.

Committee Members:

Jay Madara, CFX Board Member
Kristy Mullane, Audit Committee Member
Michelle McCrimmon, Audit Committee Member
Lorie Bailey Brown, Audit Committee Member
Ray Walls, Audit Committee Member

Technical Advisors:

Lisa Lumbar, Chief Financial Officer
Michael Carlisle, Director of Accounting and Finance

Other Attendees:

Aneth Williams, Director of Procurement
Brad Osterhaus, Sr. Procurement/QC Administrator

Evaluation Portion:

Mr. Osterhaus began the meeting with introductions of the Committee members and opened the floor for discussions. After discussions, the committee members individually completed their scoring sheets and submitted them for tallying. The scores are as shown:

<u>Proposer</u>	<u>Points</u>
Cherry Bekaert, LLP	367
Marcum, LLP	320
Mauldin & Jenkins, LLC	328
MSL, P.A.	370

Pricing

Upon completion of the technical proposals scoring, the price proposals were opened and scored in accordance with the RFP requirements.

<u>Proposer</u>	<u>Total Price</u>	<u>Points</u>
Cherry Bekaert, LLP	\$409,000.00	18.32
Marcum, LLP	\$374,550.00	20.00
Mauldin & Jenkins, LLC	\$416,600.00	17.98
MSL, P.A.	\$414,500.00	18.07

Total Points and Rankings:

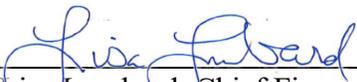
<u>Proposer</u>	<u>Avg.Tech.Points</u>	<u>Pricing Points</u>	<u>Total Points</u>	<u>Ranking</u>
Cherry Bekaert, LLP	73.40	18.32	91.72	2
Marcum, LLP	64.00	20.00	84.00	3
Mauldin & Jenkins, LLC	65.60	17.98	83.58	4
MSL, P.A.	74.00	18.07	92.07	1

The Evaluation Committee recommends the Audit Committee approve the ranking and award of the Contract to the top ranked proposer, MSL, P.A. If the top ranked firm is unable to execute a contract, the recommendation of award will go to the second ranked proposer.

There being no further business to come before the Committee, the meeting was adjourned at 3:30 p.m. These are the official minutes of the evaluation Committee meeting for RFP-001828R held Thursday, April 14, 2022.

Submitted by:  _____
Aneth Williams, Director of Procurement

On behalf of the Evaluation Committee these minutes have been review and approved by:

 _____
Lisa Lumbar, Chief Financial Officer

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

TECHNICAL AND PRICE PROPOSAL SCORING SUMMARY

EXTERNAL AUDITING SERVICES
RFP - CONTRACT NO. 001828R

EVALUATOR	CHERRY BEAKERT LLP		MARCUM LLP		MAULDIN & JENKINS, LLC		MSL, P.A.	
	TECHNICAL	PRICE	TECHNICAL	PRICE	TECHNICAL	PRICE	TECHNICAL	PRICE
JAY MADARA	80		70		65		75	
KRISTY MULLANE	73		64		65		78	
MICHELLE MCCRIMMON	70		68		66		77	
LORIE BAILEY BROWN	65		55		70		60	
RAY WALLS	79		63		62		80	
TOTAL	367		320		328		370	
AVG. TECH. POINTS	73.40		64.00		65.60		74.00	

PRICE PROPOSAL SUMMARY		
PROPOSER	PROPOSAL AMOUNT	POINT VALUE
CHERRY BEAKERT LLP	\$ 409,000.00	18.32
MARCUM LLP	\$ 374,550.00	20.00
MAULDIN & JENKINS, LLC	\$ 416,600.00	17.98
MSL, P.A.	\$ 414,500.00	18.07

POINT TOTALS AND FINAL RANKING				
PROPOSER	TECHNICAL POINTS	PRICE POINTS	TOTAL POINTS	FINAL RANKING
CHERRY BEAKERT LLP	73.40	18.32	91.72	2
MARCUM LLP	64.00	20.00	84.00	3
MAULDIN & JENKINS, LLC	65.60	17.98	83.58	4
MSL, P.A.	74.00	18.07	92.07	1

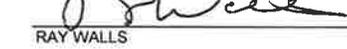
Committee Members:


JAY MADARA


KRISTY MULLANE


MICHELLE MCCRIMMON


LORIE BAILEY BROWN


RAY WALLS

Thursday, April 14, 2022

D.6

ANNUAL MANAGEMENT REVIEW OF INTERNAL CONTROL MATTERS

**THERE ARE
NO BACKUP
MATERIALS FOR
THIS ITEM**