

# CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AUDIT COMMITTEE MEETING  
April 27, 2022**

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

Staff Also Present:

Laura Kelley, Executive Director  
Lisa Lumbar, Chief Financial Officer  
Diego "Woody" Rodriguez, General Counsel  
Jim Greer, Chief Technology & Operating Officer  
Rita Moore, Recording Secretary/Executive Administrative Coordinator  
Michael Carlisle, Director of Accounting and Finance  
Aneth Williams, Director of Procurement

**A. CALL TO ORDER**

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

**B. PUBLIC COMMENT**

There was no public comment.

**C. APPROVAL OF THE JANUARY 26, 2022 MINUTES**

**A motion was made by Mr. Walls and seconded by Ms. McCrimmon to approve the January 26, 2022 minutes with a correction to the Page 1, “Kathy Wall, Brevard County Representative, Chairman” was moved from “Committee Members Not Present” to “Committee Member Participating by Phone”. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

**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. 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 Mr. Wigle.

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

**3. REVIEW AND ACCEPTANCE OF CUSTOMER SERVICE CENTER PERFORMANCE ASSESSMENT**

Mr. Graham Wigle of Protiviti presented the Customer Service Center Performance Assessment.

Committee members asked questions which were answered by Mr. Wigle, Mr. Greer and Mr. Tecau.

**A motion was made by Ms. Dover and seconded by Ms. McCrimmon to accept the Customer Service Center Performance Assessment 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 INFINITY RANSOMWARE SIMULATION**

Mr. Chris Porter of Protiviti presented the Infinity Ransomware Simulation.

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

**A motion was made by Ms. Dover and seconded by Ms. McCrimmon to accept the Infinity Ransomware Simulation as presented. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

#### **5. EXTERNAL AUDITOR SELECTION**

Ms. Lisa Lumbard, Chief Financial Officer detailed the Request for Proposals for External Auditing Services process that led to the recommendation of MSL, P. A by the Evaluation Committee.

Committee members asked questions which were answered by Ms. Lumbard.

**A motion was made by Ms. McCrimmon and seconded by Ms. Dover to recommend to the CFX Board the selection of MSL, P.A. as external auditor. The motion carried unanimously with six (6) members present voting AYE by voice vote. Ms. Mullane was not present.**

#### **6. ANNUAL MANAGEMENT REVIEW OF INTERNAL CONTROL MATTERS**

- a. Effectiveness of the Internal Control System, Including IT Security and Control

Ms. Lisa Lumbard, Chief Financial Officer spoke regarding the effectiveness of the internal control system, including IT security and control.

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

- b. Process for Assessing, Monitoring and Controlling Significant Risks

Ms. Lisa Lumbard, Chief Financial Officer spoke regarding the process for assessing, monitoring and controlling significant risks.

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

- c. System for Monitoring Compliance with Laws and Regulations and Results of Investigation of any Instances of Non-Compliance

Mr. Diego "Woody" Rodriguez spoke regarding the system for monitoring compliance with laws and regulations and results of investigation of any instances of non-compliance.

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

d. Adequacy, Administration and Compliance with the Authority's Code of Ethics  
Mr. Diego "Woody" Rodriguez spoke regarding adequacy, administration and compliance with CFX's Code of Ethics.

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

e. Procedures for "Hotline" Reporting – Diego "Woody" Rodriguez, General Counsel

Mr. Diego "Woody" Rodriguez detailed the procedures for "Hotline" Reporting and stated that CFX has not received any complaints.

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

## **E. OTHER BUSINESS**

Chairman Wall announced that the next Audit Committee meeting is scheduled for June 22, 2022 at 10:00 a.m.

## **F. ADJOURNMENT**

Chairman Wall adjourned the meeting at approximately 10:59 a.m.

Minutes approved on June 22, 2022.

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