

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
October 26, 2022**

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

Committee Members Present:

Ray Walls, Orange County Representative, Chairman
Lorie Bailey Brown, Seminole County Representative
Jamie Rowland, Osceola County Representative
Michelle McCrimmon, City of Orlando Representative
Kristy Mullane, Lake County Representative

Committee Members Not Present:

Kathy Wall, Brevard County Representative
Megan Zee, Citizen Representative

Staff Also Present:

Lisa Lumbar, Chief Financial Officer
Diego "Woody" Rodriguez, General Counsel
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 Walls.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE JUNE 22, 2022 MINUTES

A motion was made by Ms. Bailey Brown and seconded by Ms. Mullane to approve the June 22, 2022 minutes as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

D. AGENDA ITEMS

1. REVIEW AND ACCEPTANCE OF EXTERNAL AUDIT OF FISCAL 2022 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS

Mr. Joel Knopp of MSL CPAs and Advisors presented the External Audit of Fiscal 2022 Financial Statements and Required Communications.

Committee members asked questions which were answered by Mr. Knopp and Ms. Lisa Lumbard, Chief Financial Officer.

A motion was made by Ms. McCrimmon and seconded by Ms. Bailey Brown to accept the External Audit of Fiscal 2022 Financial Statements and Required Communications. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. Wall and Ms. Zee were not present.

2. STATUS UPDATE: FISCAL 2023 INTERNAL AUDIT PLAN

Mr. Jeff Tecau of Protiviti presented the Status Update: Fiscal 2023 Internal Audit Plan.

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

3. REVIEW AND ACCEPTANCE OF 2023 INTERNAL AUDIT CHARTER

Mr. Jeff Tecau of Protiviti presented the Review and Acceptance of 2023 Internal Audit Charter.

A motion was made by Ms. Bailey Brown and seconded by Ms. Mullane to accept the 2023 Internal Audit Charter 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. 2023 PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP

Mr. Jeff Tecau of Protiviti presented the 2023 Prior Audit Recommendations: Semi-Annual Follow-Up.

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

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

5. **2023 PROCUREMENT AND CONTRACT BILLING AUDITS – CONTRACT SELECTION**

Mr. Graham Wigle of Protiviti presented the 2023 Procurement and Contract Billing Audits- Contract Selection.

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

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

6. **REVIEW AND ACCEPTANCE OF FISCAL 2022 RIGHT OF WAY AUDIT**

Mr. Graham Wigle of Protiviti presented the Fiscal 2022 Right of Way Audit.

Committee members asked questions which were answered by Mr. Wigle, Mr. Tecau, and Mr. Diego “Woody” Rodriguez, General Counsel.

A motion was made by Ms. McCrimmon and seconded by Ms. Bailey Brown to accept the Fiscal 2022 Right of Way 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.

7. **REVIEW AND ACCEPTANCE OF FISCAL 2022 SECURE CODE REVIEW**

Mr. David Taylor of Protiviti presented the Fiscal 2022 Secure Code Review.

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

A motion was made by Ms. McCrimmon and seconded by Ms. Bailey Brown to accept the Fiscal 2022 Secure Code 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.

8. REVIEW AND ACCEPTANCE OF FISCAL 2022 MICROSOFT CLOUD SECURITY ASSESSMENT

Mr. Chris Porter of Protiviti presented the Fiscal 2022 Microsoft Cloud Security Assessment.

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

A motion was made by Ms. Mullane and seconded by Ms. Rowland to accept the Fiscal 2022 Microsoft Cloud 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.

E. OTHER BUSINESS

Chairman Walls announced the next Audit Committee meeting is scheduled for January 25th, 2023 at 10 a.m.

F. ADJOURNMENT

Chairman Walls adjourned the meeting at approximately 10:58 a.m.

Minutes approved on January 25, 2023.

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