

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
January 25, 2023**

**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
Kathy Wall, Brevard County Representative

Committee Member Participating via Teams:

Megan Zee, Citizen Representative

Committee Member Not Present:

Michelle McCrimmon, City of Orlando Representative
Kristy Mullane, Lake County Representative

Staff Also Present:

Laura Kelley, Executive Director
Michelle Maikisch, Executive Director Elect
Lisa Lumbar, Chief Financial Officer
Diego "Woody" Rodriguez, General Counsel
Aracelis Mercado, Recording Secretary/Office Coordinator
Michael Carlisle, Director of Accounting and Finance

Staff Participating via Teams:

Rita Moore, Executive Administrative Coordinator

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 OCTOBER 26, 2022 MINUTES

A motion was made by Ms. Wall and seconded by Ms. Rowland to approve the October 26, 2022 minutes as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

D. AGENDA ITEMS

1. 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.)

2. REVIEW AND ACCEPTANCE OF PROCUREMENT AND CONTRACT BILLING AUDIT

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

A motion was made by Ms. Rowland and seconded by Ms. Bailey Brown to accept the Procurement and Billing Audit as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

3. REVIEW AND ACCEPTANCE OF MAINTENANCE AUDIT

Mr. Graham Wigle of Protiviti presented the Maintenance Audit.

Committee members asked questions which were answered by Ms. Laura Kelley, Ms. Lisa Lumbard, and Mr. Jeff Tecau.

A motion was made by Ms. Bailey Brown and seconded by Ms. Rowland to accept the Maintenance Audit as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

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

Mr. David Taylor of Protiviti presented the Payment Card Industry (PCI) Assessment with Report on Compliance.

A motion was made by Ms. Wall and seconded by Ms. Rowland to accept the Payment Card Industry (PCI) Assessment with Report on Compliance as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

5. **REVIEW AND ACCEPTANCE OF DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES (DHSMV) DATA SECURITY ASSESSMENT**

Mr. Chris Porter of Protiviti presented the Department of Highway Safety and Motor Vehicles (DHSMV) Data Security Assessment.

Committee members asked questions which were answered by Mr. Graham Wigle, Ms. Laura Kelley, and Ms. Lisa Lumbard.

A motion was made by Ms. Wall and seconded by Ms. Rowland to accept the Department of Highway Safety and Motor Vehicles (DHSMV) Data Security Assessment as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

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

Mr. Chris Porter of Protiviti presented the Driver and Vehicle Information Database (David) Data Security Assessment.

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

A motion was made by Ms. Bailey Brown and seconded by Ms. Rowland to accept the Driver and Vehicle Information Database (David) Data Security Assessment as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

7. INTERNAL AUDITOR SELECTION

Ms. Lisa Lumbard explained that the contract for the internal auditor is ending and asked the Audit Committee for volunteers to participate in the selection committee for the internal auditor selection.

Ms. Lorie Bailey Brown and Ms. Jamie Rowland volunteered.

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

8. INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2024

Ms. Lisa Lumbard presented the Internal Audit Budget for Fiscal Year 2024.

Committee Members asked questions which were answered by Ms. Laura Kelley, Ms. Lisa Lumbard, Mr. Graham Wigle, and Mr. David Taylor

A motion was made by Ms. Wall and seconded by Ms. Bailey Brown to accept the Internal Audit Budget for Fiscal Year 2024 as presented. The motion carried unanimously with all four (4) members in attendance voting AYE by voice vote. One (1) committee member, Ms. Zee appearing virtually, voting AYE by voice vote. Two (2) members, Ms. McCrimmon and Ms. Mullane were not present.

9. ANNUAL DISCUSSION OF THE COMMITTEE'S RESPONSIBILITIES AS OUTLINED IN THE AUDIT COMMITTEE CHARTER AND RECOMMENDATIONS, AS NEEDED

Mr. Diego "Woody" Rodriguez explained the Audit Committee's responsibilities as defined by the Audit Committee Charter.

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

E. OTHER BUSINESS

Chairman Walls announced the next Audit Committee meeting is scheduled for April 26th, 2023 at 10 a.m.

F. ADJOURNMENT

Chairman Walls adjourned the meeting at approximately 11:06 a.m.

Minutes approved on May 3rd, 2023.

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