

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
June 22, 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
Kristy Mullane, Lake County Representative

Committee Member Participating by Phone:

Megan Zee, Citizen Representative

Committee Member Not Present:

Ray Walls, Orange County Representative

Staff Also Present:

Laura Kelley, Executive Director
Lisa Lumbard, Chief Financial Officer
Diego "Woody" Rodriguez, General Counsel
Rita Moore, Recording Secretary/Executive Administrative Coordinator
Michael Carlisle, Director of Accounting and Finance

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 APRIL 27, 2022 MINUTES

A motion was made by Ms. McCrimmon and seconded by Ms. Dover to approve the April 27, 2022 minutes as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Mr. Walls and Ms. Zee were not present.

D. AGENDA ITEMS

1. STATUS UPDATE: FISCAL 2022 INTERNAL AUDIT PLAN

Ms. Megan Zee joined via phone at 10:01 a.m.

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 FISCAL 2023 INTERNAL AUDIT PLAN AND RISK ASSESSMENT

Mr. Jeff Tecau of Protiviti presented the Fiscal 2023 Internal Audit Plan and Risk Assessment.

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

A motion was made by Ms. Mullane and seconded by Ms. McCrimmon to accept the Fiscal 2023 Internal Audit Plan and Risk Assessment as presented with the understanding that the Internal Audit Charter will be brought back at a later date. The motion carried unanimously with five (5) members present voting AYE by voice vote. One (1) committee member, Ms. Zee voting AYE by phone. Mr. Walls was not present.

3. REVIEW AND ACCEPTANCE OF THIRD-PARTY COLLECTIONS REVIEW

Mr. Graham Wigle of Protiviti presented the Third-Party Collections Review.

Committee members asked questions which were answered by Ms. Lisa Lumbard, Mr. Michael Carlisle, and Mr. Wigle.

A motion was made by Ms. Dover and seconded by Ms. Bailey Brown to accept the Third-Party Collections Review as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. One (1) committee member, Ms. Zee voting AYE by phone. Mr. Walls was not present.

4. **REVIEW AND ACCEPTANCE OF CASHLESS TOLLING RISK ANALYSIS**

Mr. Graham Wigle of Protiviti presented the Cashless Tolling Risk Analysis.

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

A motion was made by Ms. Mullane and seconded by Ms. McCrimmon to accept the Cashless Tolling Risk Analysis as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. One (1) committee member, Ms. Zee voting AYE by phone. Mr. Walls was not present.

5. **ANNUAL DISCUSSION REGARDING INTERNAL AUDITOR PERFORMANCE AND EFFECTIVENESS**

Chairman Wall began a discussion regarding internal auditor performance and effectiveness.

Committee members discussed the internal auditor performance and effectiveness.

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

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

Mr. Diego "Woody" Rodriguez, General Counsel detailed the Committee's responsibilities as outlined in the Audit Committee Charter. He stated that the only changes to the Charter were what the committee requested last year.

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

7. **CONFIRMATION OF COMPLETION OF RESPONSIBILITIES IN THE AUDIT COMMITTEE CHARTER**

Mr. Jeff Tecau of Protiviti spoke to the completion of responsibilities in the Audit Committee charter.

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

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

E. OTHER BUSINESS

Ms. Kelley stated that June 22, 2022 is Ms. Kaye Dover's last Committee meeting. Ms. Kelley thanked Ms. Dover for her service to the Audit Committee.

Ms. Lumbard stated that today was Ms. Kathy Wall's last Audit Committee meeting as Chairman and the next Committee member in line for Chairman is Mr. Ray Walls.

F. ADJOURNMENT

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

Minutes approved on October 26,2022.

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