

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
May 03, 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
Kristy Mullane, Lake County Representative
Jamie Rowland, Osceola County Representative
Kathy Wall, Brevard County Representative

Committee Member Not Present:

Michelle McCrimmon, City of Orlando Representative

Staff Also Present:

Michelle Maikisch, Executive Director
Lisa Lumbar, Chief Financial Officer
Diego "Woody" Rodriguez, General Counsel
Rita Moore, Recording Secretary/ Executive Administrative Coordinator
Aneth Williams, Director of Procurement
Sue Chrzan, Chief of Staff/Public Affairs Officer

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 JANUARY 25, 2023 MINUTES

A motion was made by Ms. Wall and seconded by Ms. Rowland to approve the January 25, 2023 minutes as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was 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. 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. Diego “Woody” Rodriguez, Ms. Lisa Lumbard, and Ms. Aneth Williams.

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

3. REVIEW AND ACCEPTANCE OF RANSOMWARE SIMULATION

Mr. Chris Porter of Protiviti presented the Ransomware Simulation.

A motion was made by Ms. Mullane and seconded by Ms. Bailey Brown to accept the Ransomware simulation as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was not present.

4. **REVIEW AND ACCEPTANCE OF ACCOUNTING CONTROLS, SYSTEM ACCESS, AND SEGREGATION OF DUTIES**

Mr. Graham Wigle of Protiviti presented the Accounting Controls, System Access, and Segregation of Duties.

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

A motion was made by Ms. Rowland and seconded by Ms. Mullane to accept the Accounting Controls, System Access, and Segregation of Duties as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was not present.

5. **REVIEW AND ACCEPTANCE OF SUSTAINABILITY ASSESSMENT**

Mr. Graham Wigle of Protiviti presented the Sustainability Assessment.

Committee members asked questions which were answered by Ms. Michelle Maikisch and Mr. Jeff Tecau.

A motion was made by Ms. Wall and seconded by Ms. Mullane to accept the Sustainability Assessment as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was not present.

6. **REVIEW AND ACCEPTANCE OF FRAUD RISK ASSESSMENT**

Mr. Graham Wigle of Protiviti presented the Fraud Risk Assessment.

Committee members asked questions which were answered by Mr. Graham Wigle.

A motion was made by Ms. Bailey Brown and seconded by Ms. Wall to accept the Fraud Risk Assessment as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was not present.

7. **INTERNAL AUDITOR SELECTION**

Ms. Lisa Lumbard explained the internal auditor selection process.

A motion was made by Ms. Wall and seconded by Ms. Mullane to accept the Internal Auditor selection as presented. The motion carried unanimously with five (5) members present voting AYE by voice vote. Ms. McCrimmon was not present.

E. **OTHER BUSINESS**

No other business.

F. **ADJOURNMENT**

Chairman Walls adjourned the meeting at approximately 10:57 a.m.

Minutes approved on June 22, 2023.

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