

# CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES  
CENTRAL FLORIDA EXPRESSWAY AUTHORITY  
AUDIT COMMITTEE MEETING  
October 26, 2023**

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

**Committee Members Present:**

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

**Committee Members Not Present:**

Ray Walls, Orange County Representative  
Kathy Wall, Brevard County Representative

**Staff Present:**

Michelle Maikisch, Executive Director  
Lisa Lumbar, Chief Financial Officer  
Angie Tubbs, Recording Secretary/ Executive Administrative Coordinator

**A. CALL TO ORDER**

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

**B. PUBLIC COMMENT**

There was no public comment.

**C. APPROVAL OF THE JUNE 22, 2023 MINUTES**

A motion was made by Ms. McCrimmon and seconded by Ms. Rowland to approve the June 22, 2023 minutes as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.

#### **D. AGENDA ITEMS**

##### **1. REVIEW AND ACCEPTANCE OF EXTERNAL AUDIT OF FISCAL 2023 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS**

Mr. Joel Knopp with MSL CPAs & Advisors presented the External Audit of Fiscal 2023.

**A motion was made by Ms. McCrimmon and seconded by Ms. Rowland to accept the External Audit of Fiscal 2023 Financial Statements as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.**

##### **2. REVIEW AND ACCEPTANCE OF FISCAL 2023 SENSITIVE DATA AUDIT**

Mr. Chris Porter of Protiviti presented the Fiscal 2023 Sensitive Data Audit.

The Committee Members asked questions which were answered by Mr. Taylor, Mr. Porter and Mr. Greer.

**A motion was made by Ms. Mullane and seconded by Ms. Rowland to accept Fiscal 2023 Sensitive Data Audit as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.**

##### **3. STATUS UPDATE: FISCAL 2024 INTERNAL AUDIT PLAN**

Mr. Jeff Tecau of Protiviti presented the status of the Fiscal 2024 Internal Audit Plan.

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

##### **4. FISCAL 2024 PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP**

Mr. Graham Wagle of Protiviti presented the Fiscal 2024 Prior Audit Recommendations.

The Committee members asked questions which were answered by Mr. Graham and Mr. Greer.

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

5. **FISCAL 2024 PROCUREMENT AND CONTRACT BILLING AUDITS – CONTRACT SELECTION**

Mr. Landon Willey of Protiviti presented the contracts that were selected for the Fiscal 2024 Procurement and Contract Billing Audit.

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

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

6. **REVIEW AND ACCEPTANCE OF FISCAL 2024 VISITOR TOLL PASS PROGRAM AND TRANSPONDER INTEROPERABILITY FRAUD REVIEW**

Mr. Landon Willey of Protiviti presented the Fiscal 2024 Visitor Toll Pass Program and Transponder Interoperability Fraud Review.

The Committee members asked questions which were answered by Mr. Tecau, Mr. Willey, Mr. Greer and Ms. Maikisch.

**A motion was made by Ms. Mullane and seconded by Ms. McCrimmon to accept the Fiscal 2024 Visitor Toll Pass Program and Transponder Interoperability Review as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.**

E. **OTHER BUSINESS**

There was no other business.

F. **ADJOURNMENT**

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

Minutes approved on January 31, 2024.

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