

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MINUTES CENTRAL FLORIDA EXPRESSWAY AUTHORITY AUDIT COMMITTEE MEETING January 31, 2024

Location: Central Florida Expressway Authority
4974 ORL Tower Road
Orlando, FL 32807
Pelican Conference Room 107

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
Ray Walls, Orange County Representative

Committee Member Not Present:

Kathy Wall, Brevard County Representative

Staff Present:

Michelle Maikisch, Executive Director
Lisa Lumbard, Chief Financial Officer (via TEAMS)
Mimi Lamaute, Recording Secretary/ Manager of Executive and Board Services

A. CALL TO ORDER

The meeting was called to order at approximately 2:00 p.m. by Chairman Bailey Brown.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE OCTOBER 26, 2023 MINUTES

A motion was made by Ms. Mullane and seconded by Ms. McCrimmon to approve the October 26, 2023 minutes as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present.

D. AGENDA ITEMS

1. STATUS UPDATE: FISCAL 2024 INTERNAL AUDIT PLAN

Mr. Jeff Tecau with Protiviti provided a status update and timeline on the FY 2024 internal audits. Mr. Tecau recommend that the Ethics Audit that is scheduled for later this fiscal year be pushed to next fiscal year and that the Microsoft Cloud Audit be done in its place.

By consensus the Committee gave approval to Protiviti to scale the audits as necessary and to move forward with the revised audit schedule as discussed.

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

2. REVIEW AND ACCEPTANCE OF FISCAL 2024 PROCUREMENT AND CONTRACT BILLING AUDITS

Mr. Landon Willey with Protiviti provided an overview of objectives and described the scope of approach for the Fiscal 2024 Procurement and Contract Billing Audit. Mr. Willey then went over the one (1) observation.

The Committee Members asked questions, which were answered by Mr. Willey.

A motion was made by Mr. Walls and seconded by Ms. Rowland to accept the Fiscal 2024 Procurement and Contract Billing Audits as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present.

3. REVIEW AND ACCEPTANCE OF FISCAL 2024 STATE TOLL DISCOUNT PROGRAM COMPLIANCE REVIEW

Mr. Landon Willey with Protiviti detailed the audit performed for the Fiscal 2024 State Toll Discount Program Compliance Review.

The Committee members asked questions, which were answered by Mr. Willey.

A motion was made by Ms. McCrimmon and seconded by Ms. Mullane to accept Fiscal 2024 State Toll Discount Program Compliance Review as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present.

4. **REVIEW AND ACCEPTANCE OF FISCAL 2024 PCI ASSESSMENT WITH REPORT ON COMPLIANCE**

Mr. David Taylor with Protiviti described the PCI compliance details, data security standard and assessment summary for the Fiscal 2024 PCI Assessment with Report on Compliance.

The Committee members asked questions, which were answered by Mr. Taylor.

A motion was made by Mr. Walls and seconded by Ms. McCrimmon to accept the Fiscal 2024 PCI Assessment with Report on Compliance as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present.

5. **REVIEW AND ACCEPTANCE OF FISCAL 2024 DAVID DATA SECURITY ASSESSMENT**

Mr. Chris Porter with Protiviti detailed the audit conducted on the Fiscal 2024 DAVID Data Security Assessment.

A motion was made by Ms. Rowland and seconded by Ms. Mullane to accept DAVID Data Security Assessment. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present.

6. **INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2025**

Ms. Lisa Lumbard, Chief Financial Officer presented the Internal Audit Budget of \$564,000.00 for FY 2025 for approval.

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

A motion was made by Ms. Mullane and seconded by Ms. Rowland to accept Internal Audit Budget for Fiscal Year 2025 as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Ms. Wall was not present

E. OTHER BUSINESS

There was no other business.

F. ADJOURNMENT

Chairman Bailey Brown announced that the next Audit Committee Meeting is scheduled for April 25, 2024.

Chairman Bailey Brown adjourned the meeting at approximately 2:45 p.m.

Minutes approved on _____, 2024.

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