

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

AGENDA
AUDIT COMMITTEE MEETING
January 29, 2025
2:00 p.m.

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

A. CALL TO ORDER

B. PUBLIC COMMENT

Pursuant to Section 286.0114, Florida Statutes and CFX Rule 1-1.011, the Audit Committee provides for an opportunity for public comment at the beginning of each regular meeting. The Public may address the Committee on any matter of public interest under the Committee's authority and jurisdiction, regardless of whether the matter is on the Committee's agenda but excluding pending procurement issues. Public Comment speakers that are present and have submitted their completed Public Comment form to the Recording Secretary at least 5 minutes prior to the scheduled start of the meeting will be called to speak. Each speaker shall be limited to 3 minutes. Any member of the public may also submit written comments which, if received during regular business hours at least 48 hours in advance of the meeting, will be included as part of the record and distributed to the Committee members in advance of the meeting.

C. APPROVAL OF OCTOBER 31, 2024 AUDIT COMMITTEE MEETING MINUTES (action item)

D. AGENDA ITEMS

1. **FISCAL YEAR 2025 INTERNAL AUDIT PLAN STATUS UPDATE** – *Jeff Tecau, Managing Director, Protiviti* (info item)
2. **FISCAL YEAR 2025 PROCUREMENT AND CONTRACT BILLING AUDIT** – *Landon Willey, Senior Manager, Protiviti* (action item)
3. **FISCAL YEAR 2025 DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES (“DHSMV”) DATA SECURITY ASSESSMENT** – *Chris Porter, Director, Protiviti* (action item)
4. **FISCAL YEAR 2025 DRIVER AND VEHICLE INFORMATION DATABASE (“DAVID”) DATA SECURITY ASSESSMENT** – *David Taylor, Managing Director, Protiviti* (action item)
5. **FISCAL YEAR 2025 PAYMENT CARD INDUSTRY (“PCI”) ASSESSMENT WITH REPORT ON COMPLIANCE** – *David Taylor, Managing Director, Protiviti* (action item)

(CONTINUED ON NEXT PAGE)

6. INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2026 – Lisa Lombard, Chief Financial Officer
(action item)

E. OTHER BUSINESS

F. ADJOURNMENT

This meeting is open to the public.

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board, agency, or commission with respect to any matter considered at a meeting or hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons who require translation services, which are provided at no cost, should contact CFX at (407) 690-5000 x5316 or by email at Malaya.Bryan@cfxway.com at least three (3) business days prior to the event.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodations to participate in this proceeding, then they should contact the Central Florida Expressway Authority at (407) 690-5000 no later than two (2) business days prior to the proceeding.

Please note that participants attending meetings held at the CFX Headquarters Building are subject to certain limitations and restrictions in order to adhere to the CDC guidelines and to ensure the safety and welfare of the public.

C.

**APPROVAL OF
OCTOBER 30, 2024
AUDIT COMMITTEE
MEETING MINUTES**

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

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

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

Committee Members Present:

Jamie Rowland, Osceola County Representative, Chairman
Jose Fernandez, City of Orlando Representative
Kathy Wall, Brevard County Representative
Kristy Mullane, Lake County Representative
Lorie Bailey Brown, Seminole County Representative
Michelle Miller, Citizen Representative
Ray Walls, Orange County Representative

Staff Present:

Michelle Maikisch, Executive Director
Lisa Lumbar, Chief Financial Officer
Angela J. Wallace, General Counsel
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 Rowland.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE JULY 11, 2024 MINUTES

A motion was made by Ms. Mullane and seconded by Ms. Wall to approve the July 11, 2024 minutes as presented. The motion carried unanimously with six (6) committee members present voting AYE by voice vote. One (1) Committee member, Mr. Walls was not present.

D. AGENDA ITEMS

1. REPORT ON FISCAL YEAR 2024 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS

Mr. Joel Knopp with MSL presented the required communications along with highlights of CFX's Fiscal Year 2024 Financial Statements. Additionally, Mr. Knopp provided the audit timeline.

Mr. Walls arrived at this time 2:09 p.m.

The Committee members asked questions which were answered by Mr. Knopp and Ms. Lisa Lumbard, Chief Financial Officer.

A motion was made by Ms. Wall and seconded by Ms. Mullane to accept the Fiscal Year 2024 Financial Statements and Required Communications as presented. The motion carried unanimously with all seven (7) committee members present voting AYE by voice vote.

2. FISCAL YEAR 2025 INTERNAL AUDIT PLAN STATUS UPDATE

Mr. Jeff Tecau with Protiviti provided a status update on the Fiscal 2025 Internal Audit Plan.

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

3. FISCAL YEAR 2025 PROCUREMENT AND CONTRACT BILLING AUDITS CONTRACT SELECTION

Mr. Jeff Tecau with Protiviti described how the contracts for the upcoming Fiscal Year 2025 Procurement and Contract Billing Audits were selected.

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

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

4. PRIOR YEAR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP

Mr. Landon Willey with Protiviti provided an update on the Prior Year Audit Recommendations: Semi-Annual Follow-Up.

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

(These items were presented for information only. No committee action was taken.)

5. FISCAL YEAR 2025 COSO GOVERNANCE REVIEW

Mr. Landon Willey with Protiviti provided the results of the Fiscal Year 2025 Committee of Sponsoring Organizations of the Treadway Commission (COSO) Governance Review.

The Committee members commented and asked questions, which were answered by Mr. Willey, Ms. Lisa Lumbard, Chief Financial Officer and Ms. Michelle Maikisch, Executive Director.

A motion was made by Mr. Walls and seconded by Ms. Bailey Brown to accept the Fiscal 2025 COSO Governance Review as presented. The motion carried unanimously with all seven (7) committee members present voting AYE by voice vote.

E. OTHER BUSINESS

No other business was discussed.

F. ADJOURNMENT

Chairman Rowland announced that the next Audit Committee meeting is scheduled for January 29, 2025.

Chairman Rowland adjourned the meeting at approximately 2:50 p.m.

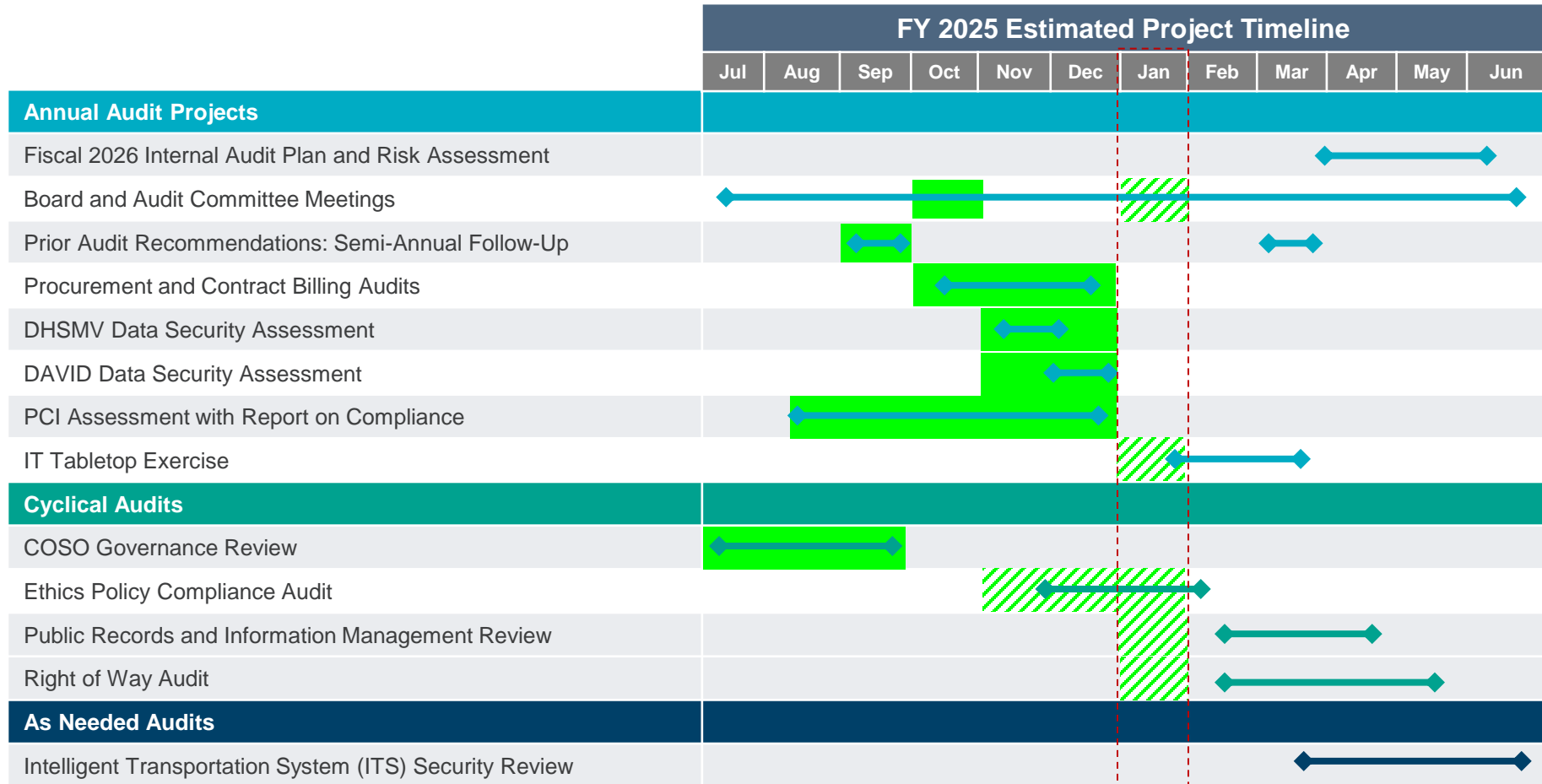
Minutes approved on _____, 2025.

Pursuant to the Florida Public Records Law and CFX Records Management Policy, audio tapes of all Board and applicable Committee meetings are maintained and available upon request to the Records Management Liaison Officer at publicrecords@CFXway.com or 4974 ORL Tower Road, Orlando, FL 32807.

D.1.

2025 INTERNAL AUDIT TIMELINE

AS OF JANUARY 29, 2025



◆ Plan ● Complete ▨ In-Process

D.2.



PROCUREMENT AND CONTRACT BILLING AUDIT

November 2024

**CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY**

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EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach

Overview

In accordance with the FY2025 Internal Audit Plan, Internal Audit selected two Central Florida Expressway Authority (“CFX”) contracts for audit from a population of currently active engineering, service, maintenance, operations, and construction projects with a contract value in excess of \$3.08 billion. The combined contract value of these two contracts exceeded \$149.9 million (\$115.6 million in current expenditures). The last contract billing audit was completed during November 2023 and included different contracts and different vendors.

Objectives

The objectives of this audit were to (1) audit the accuracy of items billed to CFX in accordance with contract terms and conditions, and (2) identify and test key processes and controls related to contract procurement, contract administration, project and cost management, and supplemental agreement management.

Project Scope and Approach

This audit was performed using a four-phased approach as outlined below.

Phase I – Contract Analysis and Selection

To select contracts for audit, Internal Audit obtained a listing of all active contracts and identified a short-list of contracts for audit after interviewing management and performing a risk analysis based on contract size, duration, terms and conditions, and nature of the work. The following contracts were selected for review:

1. **Ranger Construction, Industries, Inc. (#001802)** – Contract for the widening of SR 417 from Boggy Creek Road to Narcoossee Road; (Project 417-151) This contract began in January 2022. This contract was selected as it is a large construction contract and represents significant spend with a vendor Internal Audit has not previously audited.
2. **AllianceOne Receivables, Management Inc. (#001653)** – Contract for the CFX Customer Service Operations Center. This contract began in September 2020 and was selected due to significant spend for outsourced customer service operations for a contract that Internal Audit has not audited within the last five years. Additionally, CFX Staff identified potential risks which were reviewed as part of the audit procedures.

Continued on the following page....

EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach

Phase II – Processes and Controls Review

Internal Audit performed procedures to review CFX’s processes, policies, and procedures related to procurement, contract administration, project and cost management, and supplemental agreement management. Key internal controls within each of these areas were identified and tested for each contract selected in Phase I. A summary of the procedures performed, results, and observations are provided on the following pages. Additional details on the procedures performed are included in Appendix A.

During September 2024, Internal Audit completed a review of open recommendations issued as part of prior Procurement and Contract Audit reports from past years. As of the time of this audit, there were no audit recommendations that remained open from prior year Procurement and Contract Billing Audit reports. The process and internal control changes that were made based on prior audit reports were incorporated into the FY2025 Procurement and Contract Billing Audit scope for review so that Internal Audit could assess whether prior year findings were resolved and in place for the contracts selected for testing during the current year.

Phase III – Contract-Specific Audit Procedures

Internal Audit performed detailed audit procedures to review contract terms, costs billed to CFX, and other key attributes for each contract selected for audit. The contracts selected, contract value, spend to date, sample tested, and percentage of spend tested are outlined below:

Contract	Contract Value	Spend to Date [1]	Sample Tested [2]	% Spend Tested
Ranger Construction, Industries, Inc. (#001802)	\$62,799,561.24	\$54,228,604.73	\$34,320,266.31	63.29%
AllianceOne Receivables, Management Inc. (#001653)	\$87,170,217.64	\$61,444,187.55	\$37,926,240.11	61.72%
Total	\$149,969,778.88	\$115,672,792.28	\$72,246,506.42	62.46%

[1] As of September 10, 2024

[2] Invoices were selected for testing using judgmental sampling. A detailed report of all invoices paid to date was obtained for each contract and analyzed on a month-over-month basis to select samples for testing. The invoices selected were tested for compliance with contract terms and conditions.

Phase IV – Reporting and Deliverables

Internal Audit prepared this report for management review and issuance to the CFX Audit Committee.

SUMMARY OF PROCEDURES PERFORMED AND RESULTS

Process Areas / Procedures / Controls Tested

For the contracts selected for audit, Internal Audit identified risks and tested key controls within the process areas outlined below. Where applicable, a sample of detailed project costs was reviewed and tested for compliance with contract terms and conditions. The table below provides an overview of the areas reviewed for each contract audited. Further details related to the specific procedures performed are provided in Appendix A.

Process	Procedures Performed / Key Areas Reviewed	Total Controls Tested	Number of Observations	Observation Reference
Procurement	Project funding and bid authorization, project bidding (sealed bids and competitive sealed proposals), bid awards, bid bond requirements, and contract renewals.	24	0	-
Contract Administration	Contract terms and conditions, insurance, bond and permitting requirements, and minority and women owned business ("MWBE") requirements.	11	0	-
Project and Cost Administration	Invoice processing, project planning, scheduling, quality control, subcontract management, cost management, owner direct material purchases ("ODMP") management, and project reporting.	32	1	1 - Moderate
Change Order Management	Supplemental agreement review, approval, and execution.	7	0	-
Project Closeout	Preparation, approval, and submission of project close-out documents.	0	0	-
TOTALS:		74	1	1

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D.3.

DHSMV DATA SECURITY ASSESSMENT – SUMMARY

Central Florida Expressway Authority

December 2024



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Executive Summary

During the period of November 4th, 2024, to December 13th, 2024, Internal Audit performed a Data Security Assessment of the Department of Highway Safety and Motor Vehicles (“DHSMV”) data within the Central Florida Expressway Authority (“CFX”) environment. The objectives of the assessment were to review internal controls for gaps in design related to the requirements set forth in *Section V – Safeguarding Information*, of the DHSMV Drivers License or Motor Vehicle Record Data Exchange Memorandum of Understanding (“MOU”) related to .

The summarized objectives of Section V and VI-A are:

Section V

- Information exchanged will not be used for any purposes not specifically authorized by this agreement. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purpose, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- Information obtained from the Providing Agency will be stored in a location that is physically and logically secure from access by unauthorized persons.
- The Requesting Party shall develop security requirements and standards consistent with Section 282.318, Florida Statutes, Florida Administrative Code Rule 60GG-2 (Formerly 74-2, FAC), and the Providing Agency's security policies; and employ adequate security measures to protect Providing Agency's information, applications, Data, resources, and services. The applicable Providing Agency security policies are set forth in Attachment III.
- Access to the information received from the Providing Agency will be protected in such a way that unauthorized persons cannot view, retrieve, or print the information.
- All personnel with access to the information exchanged under the terms of this MOU will be instructed of, and acknowledge their understand of, the confidential nature of the information. These acknowledgments must be maintained in a current status by the Requesting Party and provided to the Providing Agency within ten (10) business days of a request.
- All personnel with access to the information will be instructed of and acknowledge their understanding of the civil and criminal sanctions specified in state and Federal law for unauthorized use of the data. These acknowledgments must be maintained in a current status by the Requesting Party and provided to the Providing Agency within ten (10) business days of a request.
- All access to the information must be monitored on an ongoing basis by the Requesting Party. In addition, the Requesting Party must complete an Annual Certification Statement to ensure proper and authorized use and dissemination of information and provide it to the Providing Agency pursuant to Section VI, B, below
- All data received from the Providing Agency shall be encrypted during transmission to Third Party End Users using Transport Layer Security (TLS) version 1.2 or higher encryption protocols. Alternate encryption protocols are acceptable on upon prior written approval by the Providing Agency.

Section VI-A

- The data security procedures/policies have been approved by a Risk Management IT Security Professional

Scope, Approach, & Results

Internal Audit conducted an assessment of the process used for safeguarding DHSMV data in the CFX environment. CFX Management approved the scope of work and believed it to be sufficient to meet the requirements of the MOU. In order to complete this review, IA reviewed these in scope systems as determined by CFX Management:

- TRIMS - Toll Revenue Integrated Management System - CFX application used to store and query customer data, some of which is DHSMV related
- Oracle Database - Database supporting the TRIMS application
- Host/HT250 - Server supporting the Oracle/TRIMS database
- Cleo VLTrader - FTP server used to place encrypted data for DHSMV to retrieve it
- DOCPRD3 & DOCPRD4 - Server used to encrypt and store DHSMV data before being placed on the FTP gateway for retrieval
- EDWPRD01 - Server used for reporting functionality, some of which could include DHSMV data

IA then performed the following procedures for the in-scope systems:

- Reviewed policies and procedures related to the safeguarding of electronic and physical data transfers, data storage, and data access.
- Conducted interviews with key personnel to understand the *Drivers License or Motor Vehicle Record Data Exchange* process.
- Performed testing procedures as outlined in the 60GG-2, F.A.C. (formerly fs. 74-2), which include specific test steps for each Function (Please see Appendix A for a full description of 60GG-2 and test results):
 - Identify
 - Protect
 - Detect
 - Respond
 - Recover
- Where 60-GG did not include specific requirements related to the MOU, additional testing of controls was performed. See Appendix B for specific procedures and results:
- After testing was completed, analysis was performed to compare the results of testing to the control objectives outlined in the MOU.

As of the date of this report, **one observation** was noted related to CFX's Drivers License or Motor Vehicle Data Exchange process, and it was **remediated during fieldwork**.

D.4.

DAVID DATA SECURITY ASSESSMENT - SUMMARY

Central Florida Expressway Authority

December 2024



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Executive Summary 3

Scope, Approach, & Summary of Results 4

Executive Summary

During the period of November 4th, 2024, to December 13th, 2024, Internal Audit performed a Data Security Assessment of the Driver and Vehicle Information Database systems (“DAVID”) data within the Central Florida Expressway Authority (“CFX”) environment. The objectives of the assessment were to review internal controls for gaps in design related to the requirements set forth in *Section V – Safeguarding Information*, of the DHSMV Driver and Vehicle Information Database Data Exchange Memorandum of Understanding (“MOU”).

The summarized objectives of *Section V* are:

- Information exchanged will not be used for any purposes not specifically authorized by the MOU. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purpose, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- The Requesting Party shall not indemnify and shall not be liable to the Providing Agency for any driver license or motor vehicle information lost, damaged, or destroyed as a result of the electronic exchange of data pursuant to the MOU, except as otherwise provided in Section 768.28, Florida Statutes.
- Any and all DAVID-related information provided to the Requesting Party (CFX) as a result of the MOU, particularly data from the DAVID system, will be stored in a place physically secure from access by unauthorized persons.
- The Requesting Party shall comply with Rule 74-2, Florida Administrative Code, and with Providing Agency’s security policies, and employ adequate security measures to protect Providing Agency’s information, applications, data, resources, and services. The applicable Providing Agency’s security policies shall be made available to Requesting Party.
- When printed information from DAVID is no longer needed, it shall be destroyed by cross-cut shredding or incineration.
- The Requesting Party (CFX) shall maintain a list of all persons authorized within the agency to access DAVID information, which must be provided to the providing agency upon request.
- Access to DAVID-related information, particularly data from the DAVID System, will be protected in such a way that unauthorized persons cannot view, retrieve, or print the information.

Under the MOU agreement, access to DAVID shall be provided to users who are direct employees of the Requesting Party (CFX) and shall not be provided to any non-employee or contractors of the Requesting Party (CFX).

Scope, Approach, & Results

Internal Audit conducted an assessment of the process used for safeguarding DAVID data in the CFX environment. CFX Management approved the scope of work and believed it to be sufficient to meet the requirements of the MOU. In order to complete this review, IA reviewed these in scope systems as determined by CFX management:

- Workstations
 - CFX7655.cfxway.com
 - CFX7703.cfxway.com
 - CFX8723.cfxway.com
 - CFX9660.cfxway.com
 - CFX10111.cfxway.com
 - CFX10015.cfxway.com
 - CFX9064.cfxway.com
- Cleo VLTrader - FTP server used to place encrypted data for DAVID to retrieve it
- DOCPRD3 & DOCPRD4 - Server used to encrypt and store DAVID data before being placed on the FTP gateway for retrieval
- EDWPRD01 - Server used for reporting functionality, some of which could include DAVID data

IA then performed the following procedures for the in-scope systems:

- Conducted interviews with key personnel to understand the Drivers and Vehicle Information Database System Data Exchange process.
- Reviewed policies and procedures related to the safeguarding of electronic and physical data transfers, data storage, and data access.
- Performed testing procedures as outlined in the 60GG-2, F.A.C. (formerly fs. 74-2), which include specific test steps for each Function (Please see Appendix A for a full description of 60GG-2 and test results):
 - Identify
 - Protect
 - Detect
 - Respond
 - Recover
- After testing was completed, analysis was performed to compare the results of testing to the control objectives outlined in the MOU.

As of the date of this report, **one observation** was noted related to CFX's Drivers License or Motor Vehicle Data Exchange process, and it was **remediated during fieldwork**.

D.5.

CENTRAL FLORIDA EXPRESSWAY AUTHORITY PAYMENT CARD INDUSTRY (PCI) ASSESSMENT - SUMMARY

Central Florida Expressway Authority

January 2025



PCI Compliance

CFX is required to maintain PCI Compliance.

01

CFX is a Level 1 merchant as defined by their processing bank, Bank of America. CFX processes more than 6 million payment card transactions a year. Level 1 merchants are required to complete a PCI ROC (Report on Compliance), completed by a PCI-approved assessor.

02

In 2024, CFX completed their PCI ROC assessment against PCI DSS v4.0. On March 31, 2025, 47 new PCI requirements are applicable to CFX and will continue to be assessed annually.

03

PCI ROC v4.0 (applicable March 31, 2024) has 439 total requirements, and 669 document, interview and observation requests.

04

CFX reports their PCI compliance status to Bank of America, with a ROC completion date of December 15.

PCI Data Security Standard

The assessment focused on over 400 controls within the following twelve domains of the PCI Data Security Standard.

Build and Maintain a Secure Network

1. Install and maintain a firewall configuration to protect cardholder data
2. Do not use vendor-supplied defaults for system passwords and other security parameters

Maintain a Vulnerability Management Program

5. Use and regularly update anti-virus software or programs
6. Develop and maintain secure systems and applications

Regularly Monitor and Test Network

10. Track and monitor all access to network resources and cardholder data
11. Regularly test security systems and processes

Protect Cardholder Data

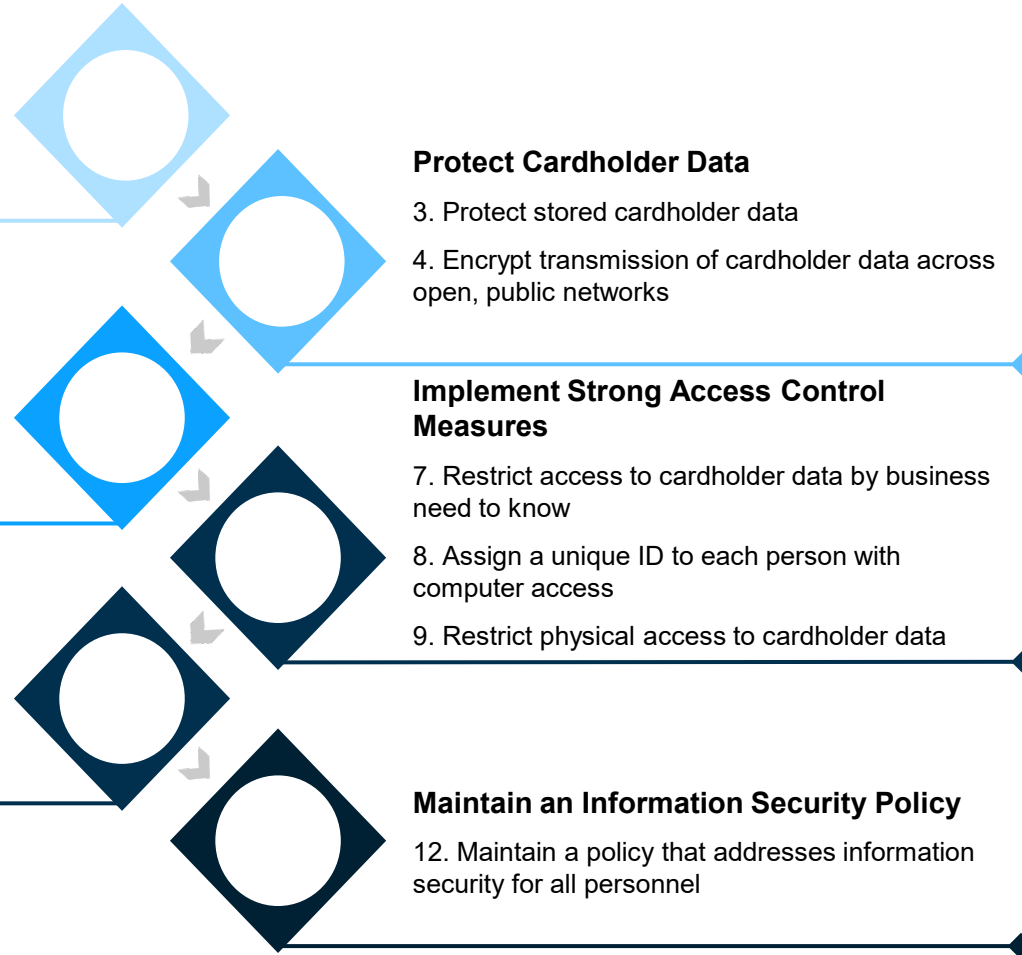
3. Protect stored cardholder data
4. Encrypt transmission of cardholder data across open, public networks

Implement Strong Access Control Measures

7. Restrict access to cardholder data by business need to know
8. Assign a unique ID to each person with computer access
9. Restrict physical access to cardholder data

Maintain an Information Security Policy

12. Maintain a policy that addresses information security for all personnel



Assessment Summary

Protiviti team performed onsite and remote fieldwork between Aug. 5, 2024, through December 15, 2024.

01

Fieldwork was conducted through a variety of methods including documentation review, interviews, technical analysis, and physical investigation.

02

Notable changes to the PCI environment in FY25: Card reader devices are now present in 14 plazas, reload lanes and toll lanes (previously 4); upgraded the network infrastructure (firewalls).

03

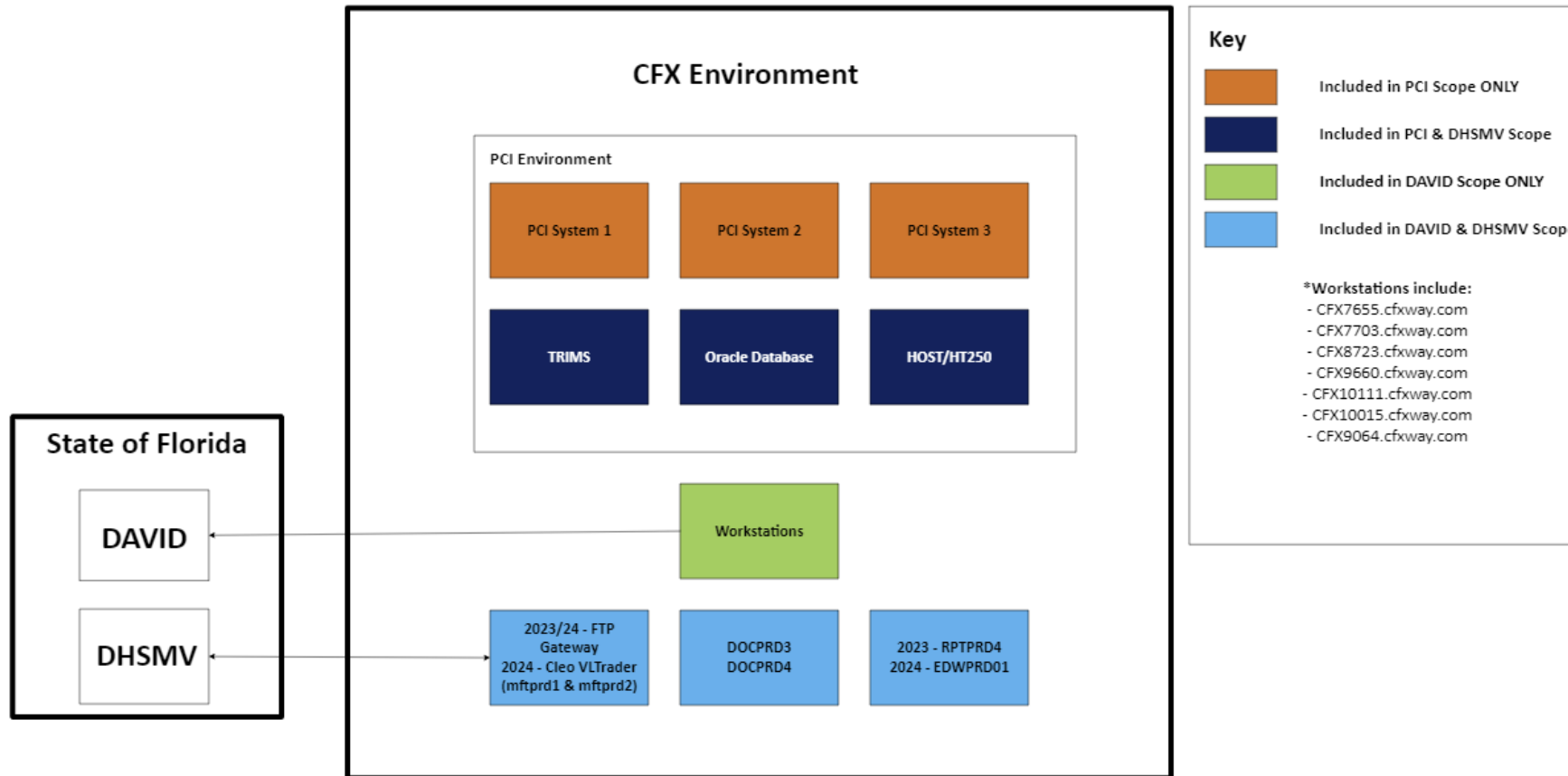
No gaps were identified during fieldwork.

04

All CFX individuals involved were extremely helpful and well attuned to the importance of the assessment.

Assessment Scope

PCI, DAVID, & DHSMV Scope within the CFX Environment



Scope overlap:

- 108 controls for DHSMV and DAVID
- 88 rely fully or partially on PCI
- 20 do not rely on PCI

D.6.

Internal Audit
CENTRAL FLORIDA EXPRESSWAY AUTHORITY

<u>Account Number</u>		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</u>	<u>2025 Budget</u>	<u>YTD Actuals</u>	<u>Annualized Amt</u>	<u>Yr. End Est</u>	<u>Preliminary Bud</u>
80 Other Expenses							
05	Toll Collection						
130	Administration						
690	Internal Audit						
53410	Contract Personnel	562,922.37	564,000.00	174,990.00	524,970.00	[]	0.00
Total Internal Audit		562,922.37	564,000.00	174,990.00	524,970.00		0.00
Total Toll Collection		562,922.37	564,000.00	174,990.00	524,970.00		0.00
Total 80 Other Expenses		562,922.37	564,000.00	174,990.00	524,970.00		0.00

		2024	2025	2025	2025	2025	2026
Account Number		Actuals	2025 Budget	YTD Actuals	Annualized Amt	Yr. End Est	Preliminary Bud
85	Capital Expenditures						
05	Toll Collection						
130	Administration						
690	Internal Audit						
Total	Internal Audit	0.00	0.00	0.00	0.00		0.00
Total	Toll Collection	0.00	0.00	0.00	0.00		0.00
Total	85 Capital Expenditures	0.00	0.00	0.00	0.00		0.00
Grand Total		562,922.37	564,000.00	174,990.00	524,970.00		0.00