

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MINUTES CENTRAL FLORIDA EXPRESSWAY AUTHORITY AUDIT COMMITTEE MEETING January 29, 2025

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
Lorie Bailey Brown, Seminole County Representative
Michelle Miller, Citizen Representative
Ray Walls, Orange County Representative

Committee Members Not Present:

Kristy Mullane, Lake County Representative
Kathy Wall, Brevard County Representative

Staff Present:

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

A. CALL TO ORDER

The meeting was called to order at approximately 2:02 p.m. by Chairman Rowland.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE OCTOBER 31, 2024 MINUTES

A motion was made by Mr. Fernandez and seconded by Mr. Walls to approve the October 31, 2024 minutes as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

D. AGENDA ITEMS

1. **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.)

2. **FISCAL YEAR 2025 PROCUREMENT AND CONTRACT BILLING AUDIT**

Mr. Landon Willey with Protiviti detailed the findings and observations of the Fiscal Year 2025 Procurement and Contract Billing Audit.

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

A motion was made by Ms. Bailey Brown and seconded by Ms. Miller to accept the Fiscal Year 2025 Procurement and Contract Billing Audit as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

3. **FISCAL YEAR 2025 DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES (“DHSMV”) DATA SECURITY ASSESSMENT**

Mr. Chris Porter with Protiviti described and presented the scope, approach and results of the Fiscal Year 2025 Department of Highway Safety and Motor Vehicles (“DHSMV”) Data Security Assessment (Memorandum of Understanding Compliance Assessment).

A motion was made by Mr. Walls and seconded by Mr. Fernandez to accept the Fiscal Year 2025 Department of Highway Safety and Motor Vehicles (“DHSMV”) Data Security Assessment as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

4. **FISCAL YEAR 2025 DRIVER AND VEHICLE INFORMATION DATABASE (“DAVID”) DATA SECURITY ASSESSMENT**

Mr. Chris Porter with Protiviti provided the findings of the Fiscal Year 2025 Driver and Vehicle Information Database (“DAVID”) Data Security Assessment.

The Committee members asked questions which were answered by Mr. Porter and Ms. Lumbard.

A motion was made by Ms. Bailey Brown and seconded by Ms. Miller to accept the Fiscal Year 2025 Department of Highway Safety and Motor Vehicles (“DHSMV”) Data Security Assessment as presented. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

5. FISCAL YEAR 2025 PAYMENT CARD INDUSTRY (“PCI”) ASSESSMENT WITH REPORT ON COMPLIANCE

Mr. David Taylor with Protiviti described and presented the findings of the Fiscal Year 2025 Payment Card Industry (“PCI”) Assessment with Report on Compliance. Mr. Chris Porter described the scope of the assessment.

The Committee members asked questions, which were answered by Mr. Taylor, Mr. Porter, Ms. Lumbard and Ms. Maikisch.

A motion was made by Ms. Miller and seconded by Mr. Fernandez to accept the Fiscal 2025 Payment Card Industry (“PCI”) Assessment with Report on Compliance. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

6. INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2026

Ms. Lisa Lumbard, Chief Financial Officer, presented the Internal Audit Budget for FY 2026 in the amount of \$564,000.00 for approval.

Discussion ensued regarding number of current audits and agency needs.

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

A motion was made by Mr. Fernandez and seconded by Mr. Walls to accept the Internal Audit Budget for Fiscal Year 2026 in the amount of \$564,000.00. The motion carried unanimously with five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Wall and Ms. Mullane were not present.

E. OTHER BUSINESS

No other business was discussed.

F. ADJOURNMENT

Chairman Rowland announced that the next Audit Committee meeting is scheduled for April 30, 2025.

Chairman Rowland adjourned the meeting at approximately 2:42 p.m.

Minutes approved on _____, 2025.

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