

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MINUTES CENTRAL FLORIDA EXPRESSWAY AUTHORITY AUDIT COMMITTEE MEETING April 30, 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
Kristy Mullane, Lake County 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
Mimi Lamaute, Recording Secretary/ Manager of Executive and Board Services
Cristina Berrios, Deputy General Counsel

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 JANUARY 29, 2025 MINUTES

A motion was made by Mr. Fernandez and seconded by Mr. Walls to approve the January 29, 2025 minutes as presented. The motion carried unanimously with six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Wall was 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 2025 PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP

Mr. Jeff Tecau with Protiviti provided an update on the Fiscal 2025 Prior Audit Recommendations: Semi-Annual Follow-Up.

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

3. FISCAL 2025 IT TABLETOP EXERCISE

Mr. Chris Porter with Protiviti described the Fiscal 2025 IT Tabletop Exercise focused on the Intelligent Transportation System. He described the findings and recommendations.

A motion was made by Ms. Mullane and seconded by Ms. Miller to accept the Fiscal 2025 IT Tabletop Exercise as presented. The motion carried unanimously with six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Wall was not present.

4. FISCAL 2025 ETHICS POLICY COMPLIANCE AUDIT

Mr. Jeff Tecau and Mr. Landon Willey with Protiviti described the Fiscal 2025 Ethics Policy Compliance Audit. He described the findings and recommendations.

Staff provided comments on the Audit.

The Committee members asked questions which were answered by Ms. Berrios.

A motion was made by Mr. Walls and seconded by Ms. Mullane to accept the Fiscal 2025 Ethics Policy Compliance Audit as presented. The motion carried unanimously with six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Wall was not present.

5. FISCAL 2025 PUBLIC RECORDS AND INFORMATION MANAGEMENT REVIEW

Mr. Landon Willey and Mr. Jeff Tecau with Protiviti presented the details, findings and recommendations of the Fiscal 2025 Public Records and Information Management Review.

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

A motion was made by Mr. Fernandez and seconded by Ms. Miller to accept the Fiscal 2025 Public Records and Information Management Review. The motion carried unanimously with six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Wall was not present.

6. ANNUAL DISCUSSION OF THE COMMITTEE'S RESPONSIBILITIES AS OUTLINED IN THE AUDIT COMMITTEE CHARTER AND RECOMMENDATIONS, AS NEEDED

Ms. Lisa Lumbard, Chief Financial Officer, outlined the current responsibilities in the Audit Committee Charter and highlighted past amendments.

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

The Committee members, by consensus, agreed that the current responsibilities are acceptable.

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

E. OTHER BUSINESS

1. CORRESPONDENCE RELATED TO CFX'S SR 414 EXTENSION PROJECT

Ms. Maikisch provided an update on a letter from Mr. Greg Mellowe of the People of Lockhart Community Association regarding the SR 414 Extension Project, previously shared with the Committee.

She summarized the letter, discussed key points from a recent meeting with Mr. Mellowe, CFX's letter in response, industry practices and ongoing actions by CFX.

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

F. ADJOURNMENT

Chairman Rowland announced that the next Audit Committee meeting is scheduled for June 25, 2025.

Chairman Rowland adjourned the meeting at approximately 3:19 p.m.

Minutes approved on June 25, 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.