

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
October 29, 2025**

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

Committee Members Present:

Michelle Miller, Citizen Representative, Chairman
Lorie Bailey Brown, Seminole County Representative
Jose Fernandez, City of Orlando Representative
Jamie Rowland, Osceola County Representative
Kathy Wall, Brevard County Representative

Committee Members Not Present:

Kristy Mullane, Lake County Representative
Ray Walls, Orange County Representative

Staff Present:

Michelle Maikisch, Executive Director
Lisa Lumbar, Chief Financial Officer
Cristina T. Berrios, Deputy General Counsel
Mimi Lamaute, Recording Secretary/ Manager of Executive and Board Services

A. CALL TO ORDER

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

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE JUNE 25, 2025 MINUTES

A motion was made by Ms. Bailey Brown and seconded by Mr. Rowland to approve the June 25, 2025 meeting minutes as presented. The motion carried unanimously with all five (5) committee

members present voting AYE by voice vote. Two (2) Committee members, Ms. Mullane and Mr. Walls, were not present.

D. AGENDA ITEMS

1. REPORT ON THE FISCAL 2025 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS

Mr. Joel Knopp with Forvis Mazars presented the required communications to the Board along with highlights of CFX's Fiscal Year 2025 Financial Statements.

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

A motion was made by Mr. Fernandez and seconded by Ms. Bailey Brown to accept the Report on the FY 2025 Financial Statements and Required Communications as presented. The motion carried unanimously with all five (5) committee members present voting AYE by voice vote. Two (2) Committee members, Ms. Mullane and Mr. Walls, were not present.

2. FISCAL 2026 INTERNAL AUDIT PLAN STATUS UPDATE

Mr. Jeff Tecau with Protiviti provided a status update on the Fiscal 2026 Internal Audit Plan.

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

3. FISCAL 2026 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 which included the executive summary of audits and status of all open recommendations.

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

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

4. **FISCAL 2026 PROCUREMENT AND CONTRACT BILLING AUDITS CONTRACT SELECTION**

Mr. Landon Willey with Protiviti outlined the selection process for the Fiscal Year 2026 Procurement and Contract Billing audits.

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

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

E. **OTHER BUSINESS**

Chairman Miller announced the next Audit Committee meeting is scheduled for January 28, 2026.

No other business was discussed.

F. **ADJOURNMENT**

Chairman Miller adjourned the meeting at approximately 2:35 p.m.

Minutes approved on January 28, 2026.

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.