

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**AGENDA
AUDIT COMMITTEE MEETING
JANUARY 28, 2026
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 29, 2025 AUDIT COMMITTEE MEETING MINUTES (action item)

D. AGENDA ITEMS

- 1. FISCAL YEAR 2026 INTERNAL AUDIT PLAN STATUS UPDATE** – *Jeff Tecau, Managing Director, Protiviti* (info item)
- 2. FISCAL YEAR 2026 PAYMENT CARD INDUSTRY (“PCI”) ASSESSMENT WITH REPORT ON COMPLIANCE** – *David Taylor, Managing Director, Protiviti* (action item)
- 3. FISCAL YEAR 2026 DRIVER AND VEHICLE INFORMATION DATABASE (“DAVID”) DATA SECURITY ASSESSMENT**– *Chris Porter, Director, Protiviti* (action item)
- 4. INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2027** – *Lisa Lumbard, Chief Financial Officer* (action item)

E. OTHER BUSINESS

(CONTINUED ON NEXT PAGE)

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.

C.

**APPROVAL OF
COMMITTEE
MEETING MINUTES**

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.

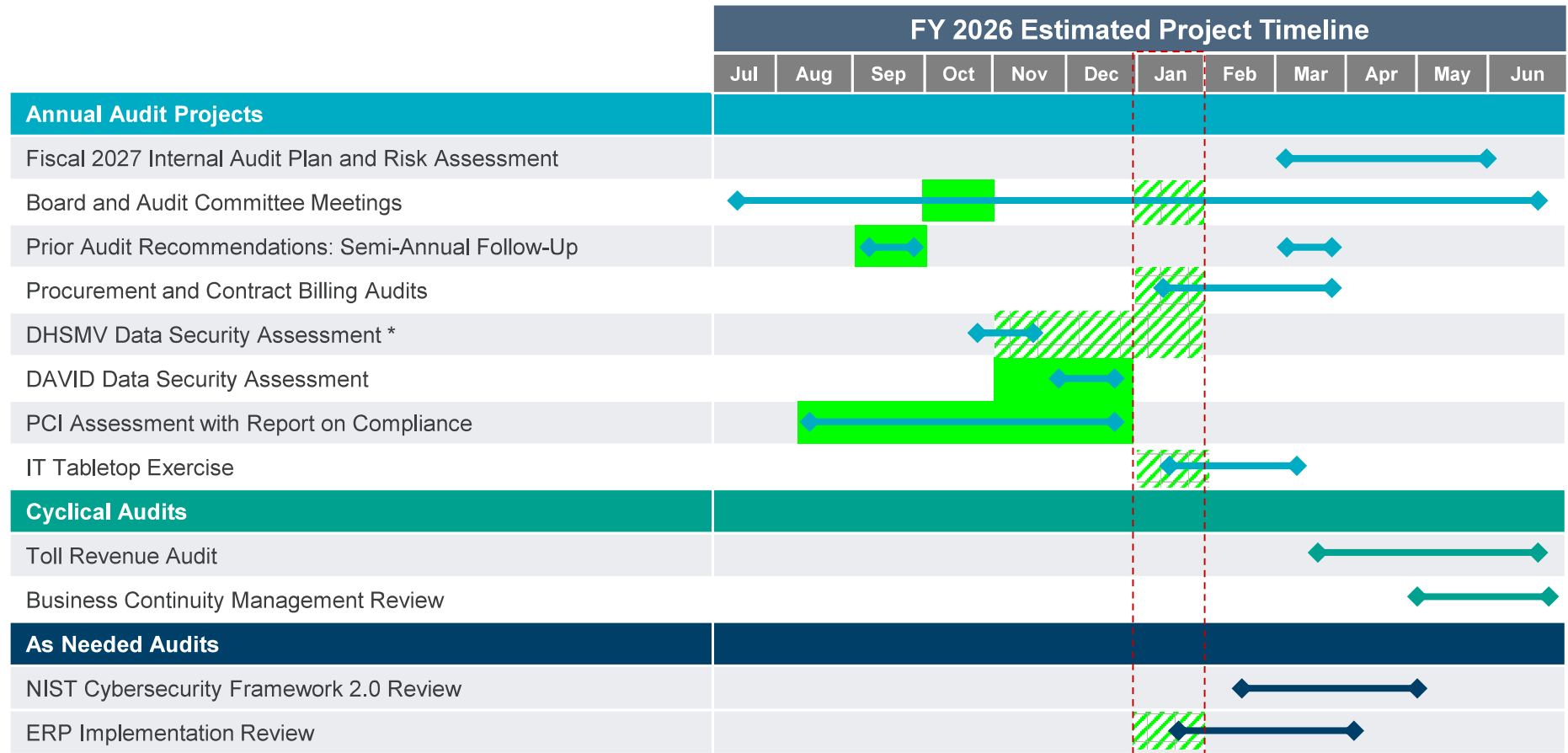
Minutes approved on _____, 2026.

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.

D.1

INTERNAL AUDIT TIMELINE

AS OF JANUARY 28, 2026



◆ Plan ● Complete ▨ In-Process

* The DHSMV Data Security Assessment performed by Forvis Mazars, external auditor

D.2

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

Central Florida Expressway Authority
January 2026

protiviti®
Global Business Consulting

CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY

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 December of 2025, CFX completed their PCI ROC assessment against PCI DSS v4.0.1. On March 31, 2025, 47 new PCI requirements became applicable to CFX and will continue to be assessed annually.

03

PCI ROC v4.0.1 (applicable as of January 1, 2025) 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, 2025, through December 15, 2025.

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 only in the Service Center. Previously this included plazas, reload lanes and toll lanes.

03

One (1) gap was identified and remediated during fieldwork.

04

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

D.3

DAVID DATA SECURITY ASSESSMENT

Central Florida Expressway Authority

December 2025



Table of Contents

Executive Summary 3

Scope, Approach, & Summary of Results 4

Executive Summary

During the period of November 4th, 2025, to December 12th, 2025, 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 confirmed the in-scope systems 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:

- 5 Workstations
- 3 Servers

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.4

**THERE ARE NO
BACKUP MATERIALS
FOR THIS ITEM**