MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
April 29, 2026

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
Ray Walls, Orange County Representative

Committee Member Not Present:
Kristy Mullane, Lake County Representative

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

A. CALL TO ORDER

The meeting was called to order at 2:00 p.m. by Chairman Miller.

B. PUBLIC COMMENT

Ms. Mimi Lamaute, Recording Secretary announced there were no requests to speak or written requests to speak from members of the audience.

C. APPROVAL OF THE JANUARY 28, 2026 MINUTES

A motion was made by Mr. Walls and seconded by Mr. Fernandez to approve the January 28, 2026 meeting minutes as presented. The motion carried unanimously with all six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Mullane was not present.

D. AGENDA ITEMS

1. FISCAL YEAR 2026 INTERNAL AUDIT PLAN STATUS UPDATE

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

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

2. PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP

Mr. Jeff Tecau with Protiviti provided an update on the prior audit recommendations.

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

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

3. PROCUREMENT AND CONTRACT BILLING AUDITS

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

A motion was made by Ms. Rowland and seconded by Ms. Wall to accept the Procurement and Contract Billing Audits as presented. The motion carried unanimously with all six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Mullane was not present.

4. IT TABLETOP EXERCISE

Mr. Chris Porter with Protiviti described the IT Tabletop Exercise aimed to assess CFX's response to a power outage at the headquarters building. He described the findings and recommendations.

A motion was made by Mr. Fernandez and seconded by Mr. Walls to accept IT Tabletop Exercise findings and recommendations as presented. The motion carried unanimously with all six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Mullane was not present.

5. ENTERPRISE RESOURCE PLANNING (ERP) IMPLEMENTATION REVIEW

Mr. Landon Willey with Protiviti described the Enterprise Resource Planning Implementation Review including the summary of procedures performed and results. He detailed the observations and recommendations.

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

A motion was made by Ms. Rowland and seconded by Ms. Wall to accept the Enterprise Resource Planning (ERP) Implementation Review finds and recommendations. The motion carried unanimously with all six (6) committee members present voting AYE by voice vote. One (1) Committee member, Ms. Mullane 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 requested comments regarding change/edits or 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

Chairman Miller announced the next Audit Committee meeting is scheduled for June 24, 2026.

No other business was discussed.

F. ADJOURNMENT

Chairman Miller adjourned the meeting at approximately 2:51 p.m.

Minutes approved on June 24, 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.