

City of Coral Gables

405 Biltmore Way
Coral Gables, FL 33134
www.coralgables.com



Meeting Minutes

Wednesday, May 1, 2024

8:00 AM

Informational Meeting - Quorum not reached

City Hall, First Floor Conference Room

Budget/ Audit Advisory Board

Chairperson Board Frank Paredes

Board Member John Holian

Board Member Joseph Palmar

Board Member Debra Register

Board Member Carmen Sabater

Virtual Zoom Meeting Available for Public Participation

<https://us06web.zoom.us/j/84243975634>

CALL TO ORDER

<https://us06web.zoom.us/j/84243975634>

This meeting was called to order at 8:14 AM by Finance Director Diana Gomez

ROLL CALL

The roll was taken, and quorum was not established. The meeting was also available on Zoom for public access. Mr. Paredes was out of town and his absence was excused. Mrs. Register was present via video call, although it is considered an excused absence because all Budget Audit Advisory Board meetings must be in person.

Present: 2 - Board Member Palmar and Board Member Sabater

Absent: 1 - Board Member Holian

Excused: 2 - Chairperson Paredes and Board Member Register

APPROVAL OF THE MINUTES

Quorum was not met, and a motion could not be made to approve the March 20, 2024 meeting minutes. This has been deferred to the May 22, 2024 meeting.

[24-7328](#)

Budget Audit Advisory Board Meeting of March 20, 2024.

NEW BUSINESS**Presentation Re: RSM External Auditors Update**

Finance Director Diana Gomez introduced our RSM external auditors-Anil Harris, Brett Friedman, and Sardou Mertilus so that they may provide the board with an update of the status of the financial statement audit as of September 30, 2023. Mr. Harris explained that they began the audit process in February this year, and they have completed approximately 80% of the testing required for the audit process. Mr. Harris explained that it has proven difficult and taken longer than in previous years, due to the implementation of our new system-INFOR and them now having to audit our two systems-EDEN & INFOR during fiscal year 23. However, they have no concerns with the information that the City has provided and the testing that has been performed to date. Mr. Harris is pleased that the City has made a great effort to provide any information and access to all records regarding both systems. RSM has received the first draft of the financial statement and now comparing the draft financial

statement with what they've tested to date and can now begin phase II of the audit which consists of a more comprehensive review of the statement and the information that was tested. The goal is to complete the process by May 31st or before. Mr. Harris noted that RSM is currently auditing other entities that have also implemented a new system and they too have had to request an extension to the deadline which is not out of the ordinary. Mrs. Carmen Sabater asked for reassurance that deadlines would be met, and Mrs. Gomez explained that we do not foresee any risk of missing the deadline of June 30th. Mrs. Gomez also explained that RSM is also auditing the state and federal grants, and the biennial national parks services audit of the Biltmore Hotel.

Presentation Re: Country Club Operations-C. Vester

Mrs. Gomez introduced Deputy Director of Community Recreation, Carolina Vester. Mrs. Vester provided a brief history of the Coral Gables Country Club such as the fact that it was built in 1922 and that it predates the incorporation of the City of Coral Gables. She briefly went over the division organizational structure and the difficulty of maintaining a Country Club Director. Mrs. Vester went over membership types and the possibility of potential expansion of tennis, pickleball, and gulf memberships during phase II implementation. Mrs. Vester went over the building improvements as well as the fiscal impact of said improvements. In addition, Mrs. Vester explained that revenue has exceeded expenditures in fiscal year 24 quarters 1 & 2. She also hopes to double the rental of venue spaces now that they are fully operational. Mr. Joe Palmar asked regarding the difficulty of retention of Country Club Directors. She explained that in the private sector, this is a position that is accustomed to receiving payment based on commission and the City's structure does not align with that.

BOARD MEMBER DISCUSSION

Mr. Palmar asked to defer the agenda item on the review triple a rated cities spreadsheet details and add a discussion on the review of Amazon charges to the next meeting. Mrs. Paula Rodriguez stated that it was planned to bring the police overtime internal audit for the May 22nd meeting agenda and that the item can be placed on the June 26th meeting to accommodate the request. Mrs. Gomez also mentioned that RSM may be ready to discuss the final presentation of the audit. Mrs. Debra Register inquired if meetings can be extended past the one-hour mark and Mrs. Gomez explained that while it is generally a possibility, it is not possible for our next meeting, as Budget has meetings scheduled after the Budget Audit Advisory Board meeting.

Review Triple A Rated Cities Spreadsheet Details (requested by J. Palmar)

This item was deferred to the May 22, 2024 Budget Audit Advisory Board Meeting.

Review Amazon Transactions Report (requested by J. Palmar)

This item was deferred to the May 22, 2024 Budget Audit Advisory Board Meeting.

PUBLIC COMMENT

No public comments were made.

SCHEDULING

The next meeting is scheduled for May 22, 2024, at 8:00 A.M.

ADJOURNMENT

The meeting adjourned at 8:58 A.M.

NOTE

Any person who acts as a lobbyist pursuant to the City of Coral Gables Ordinance No. 2006-11, must register with the City Clerk, prior to engaging in lobbying activities before city staff, boards, committees and/or the City Commission. A copy of the Ordinance is available in the Office of the City Clerk, City Hall.

Any person, or persons, wishing to appeal any decision made by the City Commission with respect to any matter considered at this meeting or hearing, will require a verbatim record of the proceeding upon which the appeal is based. Interested persons should, therefore, take the necessary steps to ensure that a verbatim record of the proceedings is made which contains the testimony and evidence upon which the appeal is based.

Any person making impertinent or slanderous remarks or who become boisterous while addressing the Commission, shall be barred from further audience before the Commission by the Chair, unless permission to continue or again address the Commission is granted by the majority vote of the Commission Members present. Clapping, applauding, heckling or verbal outbursts or any remarks in support or opposition to a speaker shall be prohibited. Signs or placards shall not be permitted in Commission Chambers.

Any person with a disability requiring communication assistance (such as a

sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail : relejabarrieta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.