

City of Coral Gables City Commission Meeting
Agenda Item F-3
May 21, 2024
City Commission Chambers
405 Biltmore Way, Coral Gables, FL

City Commission

Mayor Vince Lago

Vice Mayor Rhonda Anderson

Commissioner Melissa Castro

Commissioner Ariel Fernandez

Commissioner Kirk Menendez

City Staff

City Manager, Amos Rojas, Jr.

City Attorney, Cristina Suárez

City Clerk, Billy Urquia

Assistant Finance Director, Paula Rodriguez

Public Speaker(s)

Jackson Holmes

Agenda Item F-3 [3:55 p.m.]

Update on discussion of forensic audit.

(Sponsored by Mayor Lago)

Mayor Lago: Moving on to Item F-3, update on discussion on forensic audit. Welcome back.

Assistant Finance Director Rodriguez: Not sure if I should say thank you. So, at the last meeting, Mayor, you asked that we come back to discuss the options for audits in the City. So, as you know, we have an internal audit division that reports through the Manager's Office. And we perform audits throughout the year of City processes. So, the request that you had, Mayor, was a forensic audit of all transactions performed by the City. And so just to kind of reiterate some of the

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discussion from last meeting, in order for us to perform that, which is an unusual ask, right, an audit -- a forensic audit of all transactions in the City, what we would propose is that we would do an RFP for a firm that would come in and the first part of the scope of service would be that they would need to identify all of the transactions of the City. Because in order to determine what needs to be audited, they would have to compile a list of everything that we do, and then they would have to come up with an audit plan for a forensic audit of all of the transactions. Just honestly doing a very high level estimate that's anywhere from 3 to \$5 million, and I think that might even be conservative. The first phase of it, doing a review of all of our transactions, would probably be a smaller portion of that, because they would come in, they would have to interview yourselves, they would have to interview staff, maybe some of the business community to find out all of the transactions that we do, and then put together an audit plan to move forward with all the transactions. So, that would be the first option, which is what you requested. And so just to preface my next option, there's many options of audits that you can do, right?

Mayor Lago: May I ask a quick question?

Assistant Finance Director Rodriguez: Absolutely.

Mayor Lago: You said the first part of Option A was to identify transactions.

Assistant Finance Director Rodriguez: And then they would come in and audit..

Mayor Lago: So, would that be part of the 3 to \$5 million, or that would be additional?

Assistant Finance Director Rodriguez: That would be part of the 3 to \$5 million. I don't know what that cost would be. We would have to -- we would have to have a company come in and tell us what that would be. We did -- and that would be option A. We do do a risk assessment. We did one several years ago and we are -- and our plan was to update our risk assessment, which would be similarly, we do an RFP for our internal audit process. That company will come in, they will do a risk assessment, which means that they will meet with each of you, they will meet with Administration, some staff members, and they will evaluate processes that we have predetermined, and they will identify the level of risk of each of those having some manipulation per se. And so, they will come in, give us a report, let's say all cash managed in the City, our franchise fees, we audit our franchise -- our franchisees, our rent agreements. They'll -- they -- we have a list of processes that we handle that they would come in, identify the risk of each of those, come up with a multi-year audit plan. Through that process, we could also ask them to identify areas that they feel a forensic team should audit rather than their regular audit team. So, a forensic team implies that they are looking for some criminal mishandling. We have used a forensic team for a couple of audits just because, not because we felt that there was criminal activity, but because sometimes they have a more detailed perspective and they just look at the information differently and are able to provide a different recommendation or different perspective. So, through that update of our risk -- our risk assessment, coming up with a multi-year audit plan, which is what we typically do, and

maybe asking them to put their forensic team on areas where they feel are most vulnerable, that -- that to me would be a more manageable expectation, probably more even appropriate. There are many of our transactions in the City that don't require a forensic audit necessarily that I think are simple transactions. And so I think that that would -- for me that would be the recommendation that I would make.

Mayor Lago: What would be the additional cost of that?

Assistant Finance Director Rodriguez: So, in the last few years, we have budgeted between \$100,000 and \$150,000 for our audit plan. The cost of doing our regular audit plan, I believe, will be somewhere along the lines of \$150,000, \$250,000 in the coming years. And then that risk assessment is part of that cost because it is something that we plan for in our regular budget. In that risk assessment, they are -- they are going to meet with each of you. So, if there are areas of concern, then you can bring those to their attention at that point, and then that would be part of the development of their plan of what we should look at. My third option would be if there is a particular process that you feel needs to be audited, then we can explore, or process -- or processes, then we can explore having a forensic audit of that process independent of this. Depending on the cost, that's something that we may be able to do within our purchasing authority, within the year, within the next six months, but that would be specific processes that we identify and we say we haven't audited these processes recently, we should have a forensic team look at them. But I would need direction from the Commission as to what those processes would be, and then I would be able to determine specifically how to approach that.

Mayor Lago: So, have you gone out to actually get pricing in regards to a forensic accountant, accounting of the entire city? Have you gone to a professional firm and done that?

Assistant Finance Director Rodriguez: I have not gone out to get pricing; however, we have a firm that we use, and our average hourly rate is about \$500 an hour. That's not just for one individual, it's for portions of the team...

Mayor Lago: Yeah.

Assistant Finance Director Rodriguez: Like a lawyer's office bills. But in order for them to provide me pricing, they would need to know the magnitude of what they would be doing. And so in order for them to evaluate that, they would have to have identified all the processes in our city. So, when I have reached out to our audit team, they said, you're asking us for an order of magnitude that's unspecified. And so to come up with that cost -- and no firm that I have talked to has gone in and done an audit of all processes at this magnitude of a city.

Mayor Lago: So, what would you recommend for an outside firm that could provide forensic auditing services to areas in the City that they deem appropriate that are potentially areas of concern where -- where you have possible malfeasance, where they've seen in previous

municipalities or in businesses that a high uptick in regards to corruption, in regards to a high uptick of malfeasance, in regards to areas where they can tangibly say, look, we've done 50 audits, 25 audits in the City, and as we do, as we blanket the City and we do specified forensic audits, you know, these have been the hot spots that we have found as possible areas for consideration.

Assistant Finance Director Rodriguez: So, specifically asking what other cities have been -- what other processes and cities have been audited, we have not done, we can do. My recommendation would be that we proceed with a risk assessment, which would give us that information of what we do and then they would apply their expertise.

Mayor Lago: But don't we do a risk assessment every year anyways?

Assistant Finance Director Rodriguez: No, we don't do a risk assessment every year. We did a risk assessment several years ago and we were going to update it for this coming year.

Mayor Lago: But when did we do it?

Assistant Finance Director Rodriguez: I think it was in 2017.

Mayor Lago: Okay. Do any of my colleagues in the Commission have any other --?

Commissioner Castro: During last Commission -- during last Commission meeting, you said \$5 million to \$15 million. Where did you get those numbers from?

Assistant Finance Director Rodriguez: No, 3 to \$5 million. So, over the last seven years, we have performed about 6,000 hours in audits. And I would say that that is a very small portion of the transactions, right? So, we identify specific transactions to audit based on that risk assessment that we had. And so those 6,000 hours over seven years is maybe 20 percent of our transactions. So, if you apply -- and then our forensic audit that we've -- auditor that we've used in the past is approximately \$500 an hour. So, if you apply that and you maybe double and triple it, because we're talking about all transactions, that's where you're coming up with that number. And again, it's really a guesstimate, right? It's just based on some information, some data, some information that I have. To really get an estimate, I would have to go out to -- to proposals. Something that's this large, I wouldn't just call around asking people what they would charge, because that would preclude them from later on being able to participate in any kind of a procurement process. If there is a scope that I'm able to give, right, so if you tell me, and I'm just going to use this as an example because it's something that we did, that we are concerned about what's happening in the country club and we can go out and audit the country club, then we can get proposals for what that cost would be and do an audit. That particular one fell within our purchasing authority. We were able to do it outside of our contract with our existing contractor. And so, if I have a specific scope, if you tell me you're concerned about XYZ, I can then go out to firms and say, we are looking for an audit in these three areas and what would that cost be? And that's something -- but to say all

transactions, right --? If I come up with a list of transactions myself, I'm going to miss something. Somebody would, you know, short of me taking away from the budget process and interviewing all of the staff, everybody, and doing it myself, typically you would bring in the firm to come and number one, identify all the transactions and then come up with a plan of how they're going to go about auditing those areas. And so that's a significant task that somebody would have to come in and do.

Commissioner Castro: I think something we need to keep in consideration is are we going to budget for this? Is this going to take five years? Where's that money coming from? I mean, we're talking about \$4.4 million that we're absorbing for waste management. What about for the fact that we cannot even pay police officers more right now, but we're discussing millions of dollars on an audit. I think we need to be a little more mindful of where we're putting the money because safety does come first. And if we were to allocate, at least as for me, money to an audit, I would give it to the police officers first.

Vice Mayor Anderson: So...

Mayor Lago: So, let me respond to that because I think it's -- it's -- that's very disingenuous. The police officers were in the process of a negotiation, so I don't think it's appropriate to be talking about that up here. Number one, the officers are going to get a very good contract and it's going to be a record-breaking contract. So, that's number one. Number two, when you -- when you have a brand like Coral Gables, the last thing you want is to tarnish your own brand. And when you say there's a cesspool of corruption, the ways to answer it are twofold. Number one, with an audit, and number two, with an inspector general or sort. So, it's very simple. This is about getting to the bottom of statements that were made here in the Commission. We have -- we want to lower taxes, but we also want to protect our brand. We also want to give the general employees, we want to give the police what is fair in regards to a contract. So, you know, let's not mix apples and oranges. We're having a discussion about a forensic -- a forensic audit. And if you notice by the tone and what I was stating before, I was saying, listen, I'm more than willing to move in a direction that is not as expensive. I'm more than willing to have -- you know, do something that, again, is, you know, in line with a little bit of a more affordable -- affordable opportunity. You know, there's no need to go so rash and immediately start throwing stones. So, as I was saying before, you know, I think there's an opportunity to do something here. You mentioned a third option. Third option. I would ask, like I don't want to make any rash decisions about an inspector general. I want to understand what's going to happen with Miami Beach. I want to understand so we can make these decisions next month -- excuse me, next two weeks, just like one of the Commissioners said, maybe they bring up an idea that they believe is a better idea, and we can go with that idea. I'd like to see what the prices are for the second and for the third option and understand what are the impacts financially so that we could go after and have a deep dive into areas that, again, a professional company, an outside company that is not controlled by anyone, will say something to the effect of, look, we've done this -- and I don't want to mention any cities because (INAUDIBLE). One of the 34 municipalities, we did this type of audit, and we focused

on A, B, C, D, E, F, G, because those are the areas that we think are the most critically important. That's what I just want to hear. I want to understand that better. And I don't want to make any rash decisions because at the end of the day it's money. And number two, we want to do something that's effective. Let's use a scalpel. I don't want to use a baseball bat.

Vice Mayor Anderson: Through the Mayor.

Commissioner Fernandez: Mr. Mayor, I actually have a fourth option. I've actually set up a meeting with the -- for the City Manager with my Budget Advisory Board member who believes there is another type of assessment that could be done that would not be as expensive either. I'll be meeting with them. I'll be happy to have the Manager bring that back at the next meeting as another potential option if they think that's viable. But it's something that has been used by Fortune 500 companies to try to find areas of concern and basically do the forensic audits as you had said in specific areas. So, there is potentially other options and the cost would be a fraction of what we're talking about here.

Vice Mayor Anderson: So, Mayor...

Mayor Lago: Yes, ma'am.

Vice Mayor Anderson: A couple points. And just dovetailing in with your comments, Commissioner, the police are already voting on the contract. So, this is no effort to take away from them. But we do need to rout out any corruption if it does exist. The City has had issues before, just like any organization, we need to be vigilant on finding opportunities. I've heard rumors as well on, you know, there are matters in certain departments where fees are charged for something and, you know, those fees aren't being collected because, you know, someone's using it for their own personal business purpose. So, these are the types of things we need to be vigilant about. We don't need to have revenues that belong in the City's coffers being taken advantage of by certain folks. And you know, that's why a forensic audit is important because it's not just looking at the budget numbers. It's taking it a step further as well. If we have allegations that there's a cesspool of corruption other than just being an allegation, we need to dig deeper and we need to take care of these -- these items. You know, just -- and I'll follow up on some other research I've done here when we...

Assistant Finance Director Rodriguez: So...

Vice Mayor Anderson: Get back to the lease bill.

Mayor Lago: So...

Assistant Finance Director Rodriguez: To the Mayor's request -- so Mayor, to your request, so Option 2 was, in all transparency, Option 2 is something that we are going forward with as a city regardless, right? So, as part of our internal audit process, we're in the process...

Mayor Lago: May I --?

Assistant Finance Director Rodriguez: Yeah.

Mayor Lago: I'm sorry to interrupt you, I'm sorry, I apologize.

Assistant Finance Director Rodriguez: Yes.

Mayor Lago: Can we put together, through the Manager's Office, so we have something a little bit more concrete, a simple two or three slide presentation that talks about Option 2, Option 3, and whatever Commissioner Fernandez is bringing to the table. And just put things there as options so that we can have them on a slide and that people can see them and it can be memorialized properly.

Assistant Finance Director Rodriguez: So, we...

Mayor Lago: Because I'll give you an example. You know, we were talking before about an audit. I've always heard 3 to \$5 million. Commissioner Castro heard 5 to \$15 million. I don't want there to be, you know, people saying that the numbers are -- it becomes a public record and then you can have it given to the Clerk and the Clerk can disseminate it to whoever asked for it.

Assistant Finance Director Rodriguez: I can certainly do that. I just wanted to be clear...

Mayor Lago: I'm just saying through the Manager's Office.

Assistant Finance Director Rodriguez: I just wanted to be clear on what we're talking about are the options, right?

Mayor Lago: When we come back the next Commission.

Assistant Finance Director Rodriguez: So, Option 1 we know is the forensic audit of everything under the sun. Option 2 is a process that we are going through anyways, which is updating our risk assessment and developing the audit plan for the next few years, okay? And so my proposal would still be that we're going to continue that. Option 3, what I believe I said was Option 3, is I would need to know -- I would need direction from the Commission as to what areas of concern you would like us to audit. Because Option 2 is my process for identifying areas for audit. Outside of that, I don't have specific areas that I have identified or that my auditors have identified should

be audited. So, I would need direction from the, you know, the Commission through the Manager as to...

Mayor Lago: Perfect.

Assistant Finance Director Rodriguez: What areas are -- there are concern and that should be audited. And then I would be able to come up with an estimate of what those audits might cost. So, my Option 3 right now would be, please provide areas of concern so that we can develop...

Mayor Lago: And my response to you...

Assistant Finance Director Rodriguez: Option and cost.

Mayor Lago: And my response to you is that we'll give those -- we'll give those -- we'll give those to you, but I also need a little bit of information from you.

Assistant Finance Director Rodriguez: Um-hmm.

Mayor Lago: I need you to tell me what are the areas that handle the most money, cash.

Assistant Finance Director Rodriguez: Okay.

Mayor Lago: Obviously, it's probably the individuals who are collecting the change from the meters, right? Or something, or maybe it's something...

Assistant Finance Director Rodriguez: There's actually a very small amount of meter collection.

Mayor Lago: Okay, I'm just saying, but...

Assistant Finance Director Rodriguez: But yes.

Mayor Lago: I'm just giving you an example. Just giving you an example.

Assistant Finance Director Rodriguez: What I can provide to you, I think, would be helpful is the last risk assessment that was performed that identifies different processes and what our auditors determined were high risk.

Mayor Lago: So, I would like to -- I would like to have that information provided through the Manager's Office to the Commission if possible. And then we can come back at the next Commission meeting and we can finalize what the Commission will decide in regards to an auditing process that is extensive, that sends a strong message, okay?

Assistant Finance Director Rodriguez: Yes, and again, just to be clear, my regular audit will be included in the budget...

Mayor Lago: Yes.

Assistant Finance Director Rodriguez: As is every year, and that will be part of my proposal.

Mayor Lago: But we -- again, and just to be...

Assistant Finance Director Rodriguez: You know, I just don't like to mince the words.

Mayor Lago: And just be -- just to be clear, just to be clear...

Assistant Finance Director Rodriguez: Yes.

Mayor Lago: This is not about just your regular audit.

Assistant Finance Director Rodriguez: Right, I understand.

Mayor Lago: They're very, very strong statements that were made on this Commission floor. Very strong, I'm not going to reiterate them because it only hurts the City. And at the end of the day, I need to send a message that that's never been the case. And we don't need to score political points in an effort to hurt somebody on the -- on the City's -- on the City's back, okay? So, at the end of the day, we move forward. We move forward. So, I look forward to this coming back on the next Commission with the information. It will be great, it'll be great -- I know it's tough; you have a lot on your plate -- if you could disseminate this maybe like two or three days before to the Manager and then get it to us so that we can have just a little bit of time. I may need like two days, depending on my work schedule, just to be able to review it in depth so I see everything. Because this is not going to be as easy as, for example, the garbage fee is this much, we lower it by this much, this is what you're -- this is what you're costing the budget, do you understand? It has a lot more moving parts.

Assistant Finance Director Rodriguez: Thank you.

Commissioner Castro: Yeah, every Commission meeting I've disagreed with this, and I will continue to disagree with this. We are going to deal with the Teamsters now. We need money for the Teamsters. They've been underpaid for way too long. You know, I have the opinion -- the same about police and I don't even think it's adequate to just clean your name or to -- it doesn't weigh the same to me. My colleagues can disagree, but I stand firm in what I believe in.

Mayor Lago: Okay.

Assistant Finance Director Rodriguez: Thank you.

Vice Mayor Anderson: Commissioner Castro, I agree we need to move on to the Teamsters as well. But if we are losing revenues because of improper conduct on some -- on the part of a few employees, it's something we have to rout out.

Commissioner Castro: But it's...

Vice Mayor Anderson: We have an obligation to do that. And those revenues then go back into the coffers for our city budget.

Commissioner Castro: I see where you're coming from. I wouldn't disagree, but it's going to take years to complete this audit. And I think right now the Teamsters and the police really need a lot more relief. I think it's something we could do more immediate than budget and take money from money that we're trying to save to give to our people, our employees.

Mayor Lago: If I may, if I may, I just want to just add some clarity. Add some clarity. The statement was made that an audit would take years. And depending on the audit, would it take years to do an audit?

Assistant Finance Director Rodriguez: It depends on the magnitude.

Mayor Lago: I'm asking a question.

Assistant Finance Director Rodriguez: Right, so I would say it depends on the magnitude...

Mayor Lago: Of course.

Assistant Finance Director Rodriguez: And the number of people that are put on to the audit, right? So, I mean, if we put it all in and ask them in a year, they're going to bring a team here, you know, and do a full, you know, opening of all the drawers and see what's going on. So, it could take more than a year. I don't know how many years. It depends on how many processes they identify. We typically perform an audit over -- but we do them in pieces so...

Mayor Lago: It shouldn't take a year, number one. And number two, always remember, you know, when you have things like a triple, triple bond rating, it took prior commissions, including the commissions that I sat on, because when I got here, we had a double -- double rated bond. We did a lot of belt tightening, and we were very, very careful to make sure that we spent the money and we saved the money to be able to get a triple bond rating, which has helped us get significantly reduced bonding rates to be able to do projects and to incur debt, which has helped us with over \$100 million just alone for public safety. So, when you -- when you have a strong financial backbone and you go out there and you say that there's no corruption, it benefits you. But if you

go out there and you say those things, word gets out, and you know, rating agencies lose trust in you if you're out there and it's perpetuated out there. So, we have to make a -- make a statement and show that the City is as strong as it's always been and it's only going to get stronger in regards to our fiscal and fiduciary responsibilities, okay?

Commissioner Castro: Let's be as candid as possible. If we were to budget this audit, in how long do you really think we're going to be starting it?

Assistant Finance Director Rodriguez: So, we would have to go out to RFP. I think that between developing the RFP, putting it out, getting back bids, anywhere from, I don't know, four to five months between one thing and another. You would get the audit team in. They would have to interview everybody. And then...

Commissioner Castro: We would -- would we have to give a retainer?

Assistant Finance Director Rodriguez: We would -- they would -- we would pay them as they go. So, we would start paying them as soon as we began the process, yes.

Commissioner Castro: So, we would have to budget this money?

Assistant Finance Director Rodriguez: We would have to budget this money, yes.

Commissioner Castro: And usually, how long does it take to budget a significant amount of money such as this?

Assistant Finance Director Rodriguez: So, it depends on what you're asking me to do. If you're asking us to start an audit before October, we would have to identify funds for the first portion of the audit, and then we would have to budget for the next budget, whatever that comes back in. And I'm -- I'm saying if it's not at a minimum \$3 million, I would be surprised, because if you're talking about having a team come in and audit every single transaction that you do, right, what Commissioner Fernandez referred to, an option, is something different. It's very specific. It has a very clear scope. This is more of an open-ended type of request, so I can't imagine that it would be something inexpensive. So, we would have to -- we would have to put a placeholder in our July 1 budget for 3 to \$5 million and hope that it's enough and then reevaluate it in September when we have -- when we hopefully would have pricing if the direction was to go out to bid for this.

Mayor Lago: Commissioner, that's why I'm being very thoughtful before I rush into making a decision. I'm asking for -- this is the third meeting, going to the third meeting -- asking for more information to make sure that we do things appropriately. So, I'm asking you, through the Manager please, for information coming up on the next Commission meeting so that we can make

a decision and move forward in a direction that, again, gets the best bang for your buck, sends a strong message in regards to the City, and hopefully, delivers a little bit more clarity.

City Manager Rojas: Mr. Mayor, can I interject real quick? Paula, wouldn't it be a good idea, if you think so, to go back and look at the risk assessment that was done six, seven years ago, identify which areas were high risk that were not audited, and at least that gives us a starting point rather than to have to do a second risk assessment.

Assistant Finance Director Rodriguez: So, for the purposes of the -- of the discussion of having a forensic audit, then I would say that that could be a good start. For the purposes of our regular audit plan, I would say that it would be wise of us to update our audit plan, our risk assessment, because there are processes that have changed over the last few years, and to make sure that when we do our multi-year plan, that we captured all of those. But that could be -- but that would be my first recommendation to look at the existing risk assessment and for the Commission to say these are areas where we...

Mayor Lago: So, that's one of the things that we discussed, that you were going to come back and give us information. So, I want you to take a look at that in detail and provide your guidance on that front.

Commissioner Fernandez: And I would say on that presentation, the Mayor asked for Option 3, base it on that risk assessment.

Assistant Finance Director Rodriguez: Okay.

Mayor Lago: All right. Thank you very much.

City Clerk Urquia: Mr. Mayor, before you move forward, I have members of the public requesting to speak on this.

Mayor Lago: Of course.

City Clerk Urquia: Mrs. Maria Cruz.

Maria Cruz: (INAUDIBLE).

City Clerk Urquia: Okay. Mr. Jackson Holmes.

Mayor Lago: How are you, sir?

Jackson Holmes: Thank you very much. What you're proposing, Mayor -- and please forgive me for my confrontational language -- is a cover-up audit. When the phrase has been used that Coral

Gables is a cesspool of corruption, which I affirm, but I want to explain what needs to be investigated, what I mean when I say that Coral Gables is a cesspool of corruption. And it's -- you know, you can play with it. It's the -- Citizens United enabled and legalized developers buying City Hall. I mean, I'm exaggerating a little bit, right? But at least I'm trying to keep -- what do we need to audit? We need to audit developer influence in Coral Gables elections. And forgive the expression, what, if anything, do they get for their money? And I need to clarify for anyone who might be listening, particularly City staff. What you're saying is let's investigate City staff. They're not the problem. Let's forget what you're proposing. You're proposing a cover-up audit, and excuse again my harsh language. What needs to be investigated, and you're the one who brought up this thing about the cesspool of corruption. And I temper my use of that word, but the developers have undermined democracy. That's why I use that trigger word corruption, because what could be more corrupt than to destroy Coral Gables democracy? What's the consequence of the cesspool of corruption? Coral Gables is no longer a safe place to raise children. What could be worse than to make -- than Coral Gables is no longer a safe place to raise children from -- during the 18 years from birth to when they reach the age of 18 and can live independently? What could in this whole world be worse than the fact that between Citizens United, Mayor Raul Valdes-Fauli's first term, and unfortunately, Mayor, your term, is no longer a safe place for children. That is my definition of corruption. And that's what needs to be investigated. And I'm placing the blame where it belongs. It's primarily on Citizens United. Forget investigating the staff. They're not the problem. That's a cover-up audit. Let's have an audit and I can find maybe the best in the country who can do this. I've been making calls. Let's do a real audit. It's not a forensic audit. It's to study -- it's what has been the effect of Citizens United, if you will, in terms of developer influence on who gets elected and how the City decides on development. Do we really even have a democracy? That's the only audit worth doing. Cover-up audits, as you're suggesting, forget about it. Don't do it. It's a waste of money, it's a cover up.

Mayor Lago: Thank you sir.

City Clerk Urquia: That's it, Mr. Mayor.

Mayor Lago: That's it? Okay. Thank you.