

**City of Coral Gables City Commission Meeting**  
**Agenda Item F-8**  
**April 16, 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 Attorney, Cristina Suárez**

**City Manager, Amos Rojas, Jr.**

**City Clerk, Billy Urquia**

**Public Speaker(s)**

**Jackson Rip Holmes**

**Maria Cruz**

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Agenda Item F-8 [4:17 p.m.]

Discussion regarding the implementation of a forensic audit  
(Sponsored by Mayor Lago)

Mayor Lago: Moving onto the next item. I sent all of you a memo yesterday.

Commissioner Castro: I didn't get it.

Mayor Lago: I can share it with you. It's not a problem. Thank you. Gabby, will you do me a favor, will you provide my colleagues via e-mail a copy of the memo in regard to F-8. Thank you so much. So, I can provide you with a memo, it's very simple. It talks a little bit about – did anybody else not get it. Maybe I made a mistake, I only sent it to the Manager. Did you get it?

City Attorney Suarez: I got it.

Commissioner Fernandez: I got it.

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Vice Mayor Anderson: I got it. It was a busy day.

Mayor Lago: I think you're on the e-mail, but I don't know...

Commissioner Castro: The one on April 2<sup>nd</sup>, you were just talking about, I didn't get it either.

Mayor Lago: My apologies. That was for the Manager, but this one I did send to you. For some reason it's probably, you probably have it, maybe it was my mistake again.

Vice Mayor Anderson: You might want to – sometimes these get filtered, so you have to go back through those spam filters that we have.

Mayor Lago: So, I'm going to read the memo into the record. I think it's important. "As we review our city's annual financial statements, I'm pleased to report that we continue to maintain healthy financial state, the Annual Comprehensive Financial Report. Our commitment to transparency and accountability has been evident over the years. I'm proud to note that there has never been a finding of corruption in our internal audit reports. It is reassuring to see that our city continues to maintain a robust financial state, underscoring our unwavering commitment to transparency and accountability. I take pride in informing you that our internal audit reports have never uncovered any instances of corruption, reinforcing the integrity of our financial practices throughout the years. Nevertheless, recent discussions among my fellow Commissioners have drawn attention to potential corrupt practices within our city departments. While isolated cases of dishonest behavior among a small minority of employees have been observed during my tenure and in the past, it is crucial for us to take proactive measures to safeguard taxpayer funds and ensure effective management. But widespread corruption, there is not. In a recent Commission meeting, my colleagues requested a comprehensive report regarding the use of city purchases on P-Cards. Upon review, there were no items of concern that substantiated the previous claims of our city being coined a "cesspool of corruption." To address these concerns, I propose exploring the possibility of conducting a forensic audit for all city operations. Unlike conventional financial audits, a forensic audit offers a more thorough investigation into potential irregularities, fraud, or misconduct within our organization. While our annual audits have provided valuable insights into our financial health, a forensic audit could offer an additional layer of assurance to our constituents. Since these issues appear to be of grave concern to my colleagues on the Commission, I would like to discuss this feasibility and the implications associated with a forensic audit and have staff provide guidance as to what this kind of audit would entail if this is something the Commission would indeed like to pursue. However, it is important to acknowledge that embarking on a forensic audit will entail significant costs. As custodians of public funds, it is incumbent upon us to carefully assess the benefits visa via the expenses involved. Therefore, I urge us to conduct a comprehensive cost benefit analysis and explore alternative strategies to enhance our internal

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controls before arriving at any final decision, even though I will tell you today, I am 100 percent in favor of a forensic audit. Moreover, we must be cognizant of the potential impact on our employee morale and refrain from making unsubstantiated claims regarding employee misconduct. From our operations and standard procedures perspectives, an immediate cost-effective solution to ensure transparency would be to have departments provide detailed breakdowns of their expenses for review, mirroring the transparency demonstrated by my office over the years. Transparency has always been a fundamental tenant of our operations and initiatives such as these underscore our unwavering commitment to accountability. For this reason, many years ago, I encouraged the city to emulate the City of Doral's website and adopt the use of a transparency portal for residents to easily have access to the city's financial documents. I'm glad to see the financial department incorporated these suggestions onto our city website at the time this request was made by the Commission. Furthermore, being fiscally conservative with city expenditures has always been on my radar. In May 2021, I initiated a presentation by our staff regarding the city's operational audit. During this session, the Finance Department was actively conducting departmental audits to identify optimal practices in comparison to those of other municipalities. During that discussion, I was focused on ensuring thorough analysis of financial expenditures and identifying areas for improving our efficiency. Video to agenda item." Mr. Clerk, do you have the video? If not, I'll send it along. "Together we can analyze potential – its available on the memo, you can just click on it – "Together we can analyze potential solutions to heighten our transparency and accountability efforts. Your input and insights on this matter are invaluable as we collectively assess the feasibility and implications of such initiatives. Together, we can uphold the trust and confidence of our community while ensuring the integrity of our operations. I look forward to discussing during our April 16<sup>th</sup> Commission meeting." I make a request of my colleagues on the Commission; you don't have to make a decision today. I would like at the next Commission meeting anybody who would like to co-sponsor with me, I welcome, that we move forward with a full forensic audit of the city starting with my office, starting with my office, and then we move forward like the, what are we doing right now, we're doing the board, the Inspector General, that we also move forward with an Inspector General starting with my office. We hire an Inspector General and we do a full forensic audit. I would like to know the price associated with, not only hiring an Inspector General, but also moving forward with a forensic audit. So, I ask the Manager for the next meeting to please provide that documentation. To me, the most important thing we can do as public officials besides public safety is ensuring that we never under any circumstances, under any circumstances demoralize the people that work for us. I have received dozens and dozens of phone calls from employees who have told me that what was said about the Commission, or the employees shined a horrible light on the city, and I ask my colleagues, that I know they will, to support me in this endeavor. Thank you.

Commissioner Castro: I think that is a wonderful idea, however, a forensic audit is extremely expensive, especially if you're going to consider it doing it to the whole city. You would have to

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really tailor it to where you have a suspicion. But if we're going to go ahead and embark ourselves in such an expense, I suggest actually, putting it towards the contracted police. We're talking about safety, that's a better option. We're talking about hundreds of thousands of dollars.

Vice Mayor Anderson: You know, we've talked about Teamsters, we've talked about a number of things and if there are allegations of rampant corruption within the city, okay, and there's a concern to address it, then we need to address it where the problem is alleged. I think we should all take time since you haven't had the opportunity to read the memo or look at the video, and I haven't had a chance to look at the video, because the link didn't work at the time and I had to move on to another call, to look at that, but also get more information from our staff of the actual cost, and if we're going to have an Inspector General, I've heard the call for that from the Charter Review Board, these ideas have come forth for better oversight within the city, if it restores the confidence of, in this Commission or the residents then that's what we need to do.

Mayor Lago: Thank you, Vice Mayor. The reason why I said that was and I told my colleagues, I said this is not a decision we make today. The decision I'd like to bring back, if anybody would like to co-sponsor with me, I welcome that. I ask you to please review the memo, myself and my staff worked a long time on this memo, really focusing on it. There are videos and there's also the Annual Comprehensive Financial Report which I think are critically important for you to have a better understanding. I've combed through those on multiple occasions, just like I know you have, all of you. So, if you can, we don't have to have the discussion today, just review it, we can have a more robust discussion. I just wanted to put it on the record. I'll be bringing it before the next Commission. I ask you to please join me in sponsoring it, whether we do it or we don't do it, at the end of the day, but I think its important that we have that conversation to show the employees and to show the residents that we stand united to make sure that there is accountability, transparency, and there isn't corruption.

Commissioner Menendez: I'd like to, if possible, and I support that to bring it back. I think we had a discussion once and I don't know where it ended up, if we could also at the same time bring back the discussion on what our whistleblower laws are, locally, state and federal, it goes hand-in-hand, I think that way we cover all the bases and we move forward with the suggestions.

Commissioner Fernandez: I don't see a problem with considering doing a full forensic audit of the city. I think it's something you had talked about before, even being elected Mayor, that was one of the many conversations we had on a regular basis. I think that's something we can definitely bring back; however, I disagree with the assertion that there was nothing wrong with the P-Card audit. I think there were reasons given for everything and unfortunately, we're having this conversation before staff have been able to present.

Mayor Lago: I don't want to step on any toes.

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Commissioner Fernandez: No, that's fine. If you want, we can take up both items.

Mayor Lago: We're going...

Commissioner Fernandez: Okay. Because I think that there are things that need to be discussed on that audit, but I'm more than willing to have that conversation going forward.

Mayor Lago: Perfect. I look forward to it. Alright. So, I'll bring that up and I look forward – yes sir.

City Clerk Urquia: Mr. Mayor, before you move forward, I do have the video ready to play if you wish.

Mayor Lago: I just don't want to bore everybody.

City Clerk Urquia: And then I have two members of the public requesting to speak on this item.

Mayor Lago: Okay. Go ahead.

City Clerk Urquia: First speaker is Mr. Jackson Rip Holmes.

Mayor Lago: Mr. Holmes, welcome back.

Mr. Holmes: I'm going to speak from the heart. It may seem a little bit direct, I apologize. I think this is going to be something you'll regret, because I think – any meaningful audit has to, in my opinion, include PACs, includes donations to PACs, includes who made a donation and what did they get out of it. That's the audit that we need. Is the City of Coral Gables – let me take the nicest description here. I've said for a few years now that the Citizens United decision, which has been proven to be corrupt, by the way, by Senator Sheldon Whitehouse of Rhode Island, the Federalist Society bribed their way into the Citizens United, that's been proven and it's a basis for overturning it. Whatever it is, it legalized – it makes it possible to buy City Hall and we have four-fifths of all donations to our local elections coming from developers, and so, that's what we need the forensic audit of. Who made these dark money contributions and what business do they have, what did they get out of it from the city? We need a law enforcement investigation of that kind of caliber because we have a cesspool of corruption. We do have a cesspool of corruption so that's why we need the forensic audit, and we need to find out who is the dark money and what did they get out of it. How did they build all these buildings that the citizens don't want. Thank you.

Mayor Lago: Thank you, Mr. Holmes.

City Clerk Urquia: Mr. Mayor, the next speaker is going to be on Zoom is Maria Cruz.

Mayor Lago: The floor is yours.

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Ms. Cruz: Good afternoon.

Mayor Lago: Good afternoon.

Ms. Cruz: Okay. I think it's a very good idea to have a forensic audit. I remember discussing this with Mayor Lago before he was Mayor and we all agreed that that could be a good idea. As much as we try to say that we've never had issues, like I said last time I spoke about it, we've had people depositing their city checks in their own accounts. We've had people having cash drawers in their possession much after, years after they stopped using it, with money included. We've had a lot of stuff that to the general public, the people that pay the taxes, could look like corruption. So, if you're all in agreement with having a forensic audit, let them do it under the supervision of the people that have more to lose. It has to be a forensic audit done by a separate independent firm, not somebody connected to any of us, nobody in the city, nobody connected, so it can really be independent, because let me tell you, the appearance that some of us are getting is, that the city does not want anybody to know the stuff that is going on, and that would be a way to make sure if we're wrong we're wrong, if we're right we're right, but make sure that it doesn't happen again.

Mayor Lago: Thank you. Moving on, I'll bring it to the next Commission. Thank you.