

City of Coral Gables

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



Meeting Minutes

Wednesday, April 30, 2025

8:00 AM

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

Communications/Public Affairs 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

The meeting was called to order at 8:04 AM by Mr. Frank Paredes.

ROLL CALL

The roll was taken, and an in-person quorum was established. The meeting was also available on Zoom for public access.

Present: 4 - Chairperson Paredes, Board Member Palmar, Board Member Register and Board Member Sabater

Absent: 1 - Board Member Holian

APPROVAL OF THE MINUTES

A motion was made by Debra Register, seconded by Joseph Palmar to approve the February 19, 2025, meeting minutes.

[25-8684](#)

Budget Audit Advisory Board Meeting of February 19, 2025.

Attachments: [Budget Audit Board Minutes - 2.19.25 Legistar Generated](#)

A motion was made that this matter be approved. The motion passed by the following vote.

Yeas: 4 - Chairperson Paredes, Board Member Palmar, Board Member Register and Board Member Sabater

Absent: 1 - Board Member Holian

NEW BUSINESS

Tree Trimming Services Audit

Assistant Director for Management, Budget, & Compliance, Paula Rodriguez introduced Public Works Director Hermes Diaz, Assistant Director for Green Space Management Deena Bell-Llewellyn, and Michelle Blackstone from Crowe, the City's internal auditors.

A presentation of the draft internal audit report of the Citywide Tree Trimming Services contract was provided. The Greenspace Management Division of the Public Works Department manages the tree trimming contract. The audit resulted in three opportunities for improvement. The first recommendation suggested was that all agreements be in writing, go through the City's review and approval process, and that agreements address pricing for services that were not included in the original contract.

The second recommendation was that the City establish a

standardized procedure to require the supplier to include more detail in the software used to request and track services that were requested and provided, to better review invoices which would address Crowe's observation that the information was difficult to track, for the purpose of validating invoices.

The third recommendation was to document changes made to the original billed amount or work logged in Cartegraph, the City's inventory software, addressing Crowe's observation that there was no history for changes or notes for prior work, making it difficult to validate information.

Mr. Paredes asked why the audit was ordered for 2023. Mrs. Rodriguez responded that the audit began in 2024 at the request of the department, who had identified an issue with billing from the vendor. At the time the contract was in the process of being bid out, and a new vendor was awarded the contract.

Mrs. Rodriguez asked Public Works to provide an explanation of how the processes have changed addressing the recommendations. Ms. Bell-Llewellyn explained that in 2022 and 2023, they were using a different system. They had an online system, GovQA, where residents would make their own requests. They also had emergency after-hour calls, often from Police and Fire and residents in the middle of the night and on weekends. Inspections were done by City staff in the field, and notes were made by hand on inspection reports kept on their desks. When the City implemented the Cartegraph system in early 2024, all the tree task work data was entered into digital reports, making it easier to track the work that was done in the field, see the inspection notes and reconcile that with the invoices.

Staff Update

Mrs. Rodriguez stated that the city has over 44 active grants; Mrs. Elsa Fuentes, who coordinates and manages both grants and internal audits, will be retiring after 36 years with the city. An additional position was added last year to support the increase in grant opportunities and support internal audits. Anamy Garcia joined the team as Grants Coordinator and Internal Auditor.

There are several audits underway, including an audit of the commission agreement with the City's tennis pro shop employee; an audit of cash collection in parking; and an audit of the franchise agreements and collection of roll-off companies. In addition, a study of the Development Services' permitting process is underway, including all departments who contribute to the process. The study includes a customer survey, an

operational and staffing analysis, and a review of the fees and administration allocation charges.

Budget Planning Update

Mrs. Rodriguez provided a quick update on the budget process. They are in the preliminary budget development process. The first outward facing phase of the process is capital. Capital improvement project requests have been submitted by departments and a meeting with all the department directors along with the City Manager's office was held in April. One-on-one meetings with the Commissioners will be held in May to prepare for a Commission Workshop to prioritize funding for Capital Project on June 11th.

Throughout May, budget staff will review and update department budget requests and salary and revenue projections. Departments will meet with management during the month of May/June to discuss, review, and prioritize department budget and new or additional funding needs. A July 1st Budget Estimate will be presented as required by City Charter. A Commission meeting will be held in July to set the tentative millage and present the budget estimate.

The Tax Collector has stated he will not be collecting 2% this year but reserves the right to collect it in the future. There are a couple items that are being considered at the State level. One is increasing the homestead exemption to \$75,000 or \$100,000; the impact to the City would be approximately a \$2 million or \$4 million reduction to City property tax revenues.

Mrs. Debra Register asked if the Board should make any recommendations to the Commission regarding the millage. The tentative millage rate is set in July, so any recommendation from the Board could be made at the June meeting.

PUBLIC COMMENT

There were no public comments.

SCHEDULING

The next meeting is scheduled for Wednesday, May 21st, 2025 - 8:00 AM

ADJOURNMENT

The meeting adjourned at 9:19 AM.

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.