

City of Coral Gables

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



Meeting Minutes

Wednesday, March 20, 2024

8:00 AM

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

The meeting was called to order at 8:06 AM by 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. Mrs. Register was unable to attend, and her absence was excused as she was out of town.

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

Excused: 1 - Board Member Register

APPROVAL OF THE MINUTES

A motion was made by Carmen Sabater seconded by Joseph Palmar to approve the February 20, 2024, meeting minutes. Mr. Paredes requested that the February meeting minutes reflect congratulations to Mr. Rodulfo for his AI presentation as well as to Mrs. Sabater for suggesting the presentation topic.

Present: 5 - Chairperson Paredes, Board Member Holian, Board Member Palmar, Board Member Register and Board Member Sabater

24-7215

Budget Audit Advisory Board Meeting of February 21, 2024.

Attachments: [February 21, 2024 Meeting Minutes](#)

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

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

Excused: 1 - Board Member Register

BOARD MEMBER DISCUSSION

Mr. Palmar made a request to the Finance Department comparing actual revenues and expenses against budgeted revenues and expenses for the previous 3-5 years in total, as well as percentages. Mr. Palmar's purpose in his request is to determine where the City's revenue and expenditures are landing as a percentage of our budget. In addition, Mr. Palmar requested what the reserve requirements were for the other three triple A rated cities in Florida, as well as what their level and percentage of reserves were in comparison to our own. Lastly, Mr. Palmar requested that the Finance Department inquire regarding the pension funding requirements versus actual pension funding totals both for the other three triple A rated Cities in Florida and the City of Coral Gables.

Mrs. Diana Gomez provided an update on the status of the Financial

Statements. Due to some time-consuming hurdles that the implementation of our new financial management (ERP) system has caused, we will not be issuing the financial statements on March 31 as we have done in the past in order to qualify for the GFOA's award of excellence in financial reporting. However, the GFOA has provided the City with an extension which enables us to still be eligible for the award. Mrs. Gomez briefly explained that the current audit is for fiscal year '23 in which our financial data was recorded in both the EDEN and INFOR ERP systems. For the new INFOR system implementation, the City changed the chart of accounts and the general ledger mapping of accounts has been a difficult process. Importing information from the old system to the new system brought about issues that we are still currently working on. This has caused the delay in being able to provide a balanced trial balance. My Assistant Finance Director that works on the Annual Comprehensive Financial Report-ACFR, Mrs. Sally Ola Ola, is also the main contact that is working on the new Payroll system implementation; her and her team have been working diligently ensuring each successive pay period has less errors. The external auditors, RSM, are currently performing their test work related to the audit without having the trial balance. There is a significant amount of field work they can do without it. Our delay consists of approximately 30-45 days, which will still fall within our extension deadline and the delay is customary with any new system implementation. In addition, Mr. Gomez explained to Mr. Paredes that the anticipated delay will not cost the City additional money regarding the audit fees. The Annual State report is not due until June 30th, and it will be completed well before then.

Mr. Paredes asked how the City felt with the new system and Mrs. Gomez explained that after some analysis, it was time to engage in a more robust system and that while it has proven to be difficult, we have been learning to understand the system through trial and error and the new system offers better security and integration than our previous system, EDEN. Mrs. Rodriguez stated that generating reports in the new system is more difficult and many times requires running query that is exported to excel and then formatting the excel for presentation. Mr. Holian inquired about whether the Finance Department was updating both EDEN & INFOR and Mrs. Gomez explained that in theory, yes, because a few of our services such as Local Business Tax along with some revenue and account receivables are still being run in EDEN. Mrs. Sabater asked if as a committee, the Board can help or offer any resources to the Accounting Division while they continue to remedy any errors in payroll. Mrs. Sabater mentioned the need to express gratitude to the employees that are working on Payroll for their hard work. Mrs. Gomez appreciated and felt that same gratitude in kind. In addition, the possibility of making some payroll positions full-time positions has been discussed as having more full-time employees (as opposed to part-time employees) would be most beneficial to both the employee for their growth, as well as to the City by having staff already trained in their role. It was also mentioned that Payroll is the

biggest expense City wide, and we are identifying best method of moving forward in not inflating headcount but also not overworking employees due to lack of staff. Mrs. Sabater inquired if overtime work paid to part-time employees (compared to the pay of a full-time employee in that same role) has been considered, to which Mrs. Gomez explained that we are working from a budgetary standpoint, the possibility of creating full-time positions in the near future, not only in Finance, but other departments as well with a goal of not depending on one sole employee's knowledge in the role. Mrs. Sabater also requested that in two weeks the Finance Department updates the Board on the status of the progress of the Financials.

For the next meeting, we are expecting the Community Recreation department to provide a presentation on their overall operations and projections. In addition, our external auditors may be able come in and present the draft financials. The Finance Department will work on Mrs. Sabater's and Mr. Palmar's request and provide to the Board as soon as possible. Mrs. Rodriguez also mentioned that there are some open internal audits that will be presented to the Board, but she is pending to brief the new City Manager on the open audits prior to presenting to the Board in a future meeting. One of the audits is of the Overtime in the Police Communication Center. Mrs. Rodriguez gave a brief overview of some of the items discussed in the audit including the recruitment and training of communication operators. Mr. Paredes inquired about accelerating the audits and going to Request for Proposal-RFP sooner, and Mrs. Rodriguez explained that the City is moving forward with the audits in the current plan and with going out to Request for Proposals (RFP) for a new contract. Mrs. Sabater inquired about the status of the Purchasing Cards audit. Mrs. Gomez explained that Procurement Division has gone over a Preliminary eight months (on INFOR), and it is an ongoing process as prior to the eight months, those transactions were on the old system and extracting that information will be a more manual process and will take longer to review. The Finance Department has a new intern that will be able to help with this process. Mrs. Gomez briefly went over Amazon purchases having business pricing along with offering free shipping and being tax-free. With existing contracts, such as Office Depot, all purchasers are required to show justification that Amazon offered a lesser price. All in all, we are going over the P-Card transactions over the last two years as well as standardizing/updating current processes. The portion of purchases that have been reviewed to date have all been acceptable within policy and customary with past practices of the City. An update will be presented to the next Commission Meeting in April.

PUBLIC COMMENT

No public comment was made.

SCHEDULING

The next meeting is scheduled for May 1, 2024-8:00 A.M.

ADJOURNMENT

The meeting adjourned at 8:53 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.