

CITY OF CORAL GABLES BUDGET/AUDIT ADVISORY BOARD

Monday, December 9, 2019 8:00 a.m.

City Hall, First Floor Conference Room
405 Biltmore Way, Coral Gables, FL 33134

MEETING MINUTES

MEMBERS	J	F	M	A	M	J	J	A	S	O	N	D	APPOINTED BY:
	19	19	19	19	19	19	19	19	19	19	19	19	
Rosa Bravo	-	-	A	P	-	P	P	P	P	A	-	P	Mayor Valdes-Fauli
Alex Menendez	-	-	P	P	-	A	P	P	A	A	-	A	Vice Mayor Vince Lago
Carmen Olazabal						P	P	P	P	P	-	P	Commissioner Jorge L. Fors
Carmen Sabater	-	-	P	P	-	P	P	P	P	P	-	A	Commissioner Pat Keon
Francisco Paredes	-	-	P	P	-	P	P	P	P	P	-	P	Commissioner Mena

(Dash indicates no meeting; blank space indicates member not yet serving.)

^ - New Member
- Special meeting
** - Resigned Member
P - Present
A - Absent
E - Excused

City Staff:

Keith Kleiman, Assistant Finance Director for Management, Budget & Compliance
Elsy Fuentes, Internal Audit/Grants

Call to Order:

The meeting was facilitated by Keith Kleiman, Assistant Finance Director due to the absence of the Chair. The meeting was called to order at 8:13AM. The roll was taken, and a quorum was present.

Meeting Minutes Approval:

A motion was made by Frank Paredes to approve the transcript minutes of October 29, 2019. The motion was seconded by Rosa Bravo. Positive feeling was expressed by the Board concerning the new minutes format. The motion was voted upon and adopted unanimously.

Presentations/Discussions:

- **Discussion of the Quarterly Overtime Report.**

Fire overtime (OT) usage was discussed first since Fire has already switched their process for recording overtime in separate accounts. The Board was comfortable with the new format and understood that the vacancy related overtime was covered by available salary surplus generated by vacancies.

Since the Police have not yet adopted the breaking out of vacancy related overtime, the Board had a concern with the substantial variance of actual overtime vs. budgeted overtime, i.e. 31% over budget. The Board requested the % of overtime over payroll, the amount of salary surplus available, and the headcount breakdown for both Police and Fire.

No action necessary/taken on this item.

- **Discussion of 4th Year Internal Audit Plan**

During the previous meeting the Board requested a more detailed breakdown of the 4th year audit plan hours; specifically, for the follow up hours. A breakdown of the follow up hours was discussed at this meeting specifically mentioning that the follow up time spent on each of the prior years' audits was based on the number of high-risk items found during the original audits. The Board was comfortable with the backup.

Frank Paredes brought up a concern that staff wasn't presenting the audits in a timely fashion. Up to this point, staff had been waiting to finish 3 or more audits prior to presenting to the Board. However, from here forward audits will be presented to the Board as soon as they are finalized in draft form.

A motion was made by Carmen Olazabal to approve the 4th year audit plan. The motion was seconded by Frank Paredes. The motion passed unanimously.

- **Discussion Items** - *This time is for informal discussion among the Board members and the City.*

Frank Paredes inquired about the timing of completion of the Comprehensive Annual Financial Report. Mr. Kleiman advised that the Finance Director could address that at the next meeting.

Scheduling:

The next meeting will be scheduled for January. Yvette Diaz will poll the Board via email with dates.

Adjournment:

Meeting Adjourned at 8:49AM