

City of Coral Gables

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



Meeting Minutes

Wednesday, February 18, 2026

8:00 AM

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

Communications/Public Affairs Conference Room

Budget/ Audit Advisory Board

*Chairperson John Holian
Vice Chairperson Joseph Palmar
Board Member Richard L. Barbara
Board Member Thomas Korge
Board Member Debra Register*

Virtual Zoom Meeting Available for Public Participation

CALL TO ORDER

The meeting was called to order at 8:07 AM by Mr. John Holian.

ROLL CALL

The roll was taken, and an in-person quorum was established. The meeting was also available on Zoom for public access. Mr. Thomas Korge and Mr. Richard Barbara were absent. The absences will be unexcused.

Present: 3 - Board Member Register, Vice Chairperson Palmar and Chairperson Holian

Absent: 2 - Board Member Korge and Board Member Barbara

APPROVAL OF THE MINUTES

A motion was made by Mr. Joseph Palmar, seconded by Mrs. Debra Register, to approve the November 19, 2026, meeting minutes.

[25-1148](#)

Budget Audit Advisory Board Meeting of November 19, 2025.

Attachments: [Budget Audit Board Minutes - 11.19.25 Board Approved-Legistar Generated](#)

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

Yeas: 3 - Board Member Register, Vice Chairperson Palmar and Chairperson Holian

Absent: 2 - Board Member Korge and Board Member Barbara

DISCUSSION ITEMS

•Internal Audit of Parking Services: Parking Collections

The objective of this audit was for our Internal Auditors, Crowe, LLP, to review internal controls for cash handling, as it relates to parking operations. Although cash transactions have decreased in recent years due to digital payments, county law requires the city to provide cash options, which inherently will carry some risks. Mrs. Blackstock, a Crowe Partner, briefly summarized their findings. Two opportunities for improvement were identified in their report. The first opportunity which was ranked as low-risk, was that cash transmittal sheets were completed by the money room staff, instead of the parking office staff that count and bag the money. The recommendation is that the staff members that count and bag the money should prepare and sign transmittal sheets for better accountability. The Parking department management response was that they agreed and have already implemented this change. The second opportunity for improvement, which was ranked as high-risk, was that the cash receipts collected by the Parking office have inadequate storage security, as no key access was being documented. The recommendation

was to store the cash receipts in a secure safe and to update or establish department standard operating procedures (SOP) to document access rights and maintain a key log. Parking department management agreed and are in the process of ordering a safe and updating SOPs. Mr. Joseph Palmar asked whether a summarization tape is generated when parking meter cash is collected to assist with reconciliation. Mr. John Kowalchik confirmed that both the parking pay stations and office equipment produce report/register tapes that are reconciled and tied to the collected cash and other forms of payment. Mr. John Holian asked if the Parking department required any additional resources or support. The department confirmed they were satisfied with the current level of support provided.

•Internal Audit: Roll-Off Franchise Fees

The objective of this audit was to verify roll-off dumpster franchise fee payments and compliance with current agreements. Crowe's report included five opportunities for improvement. The first opportunity was ranked as high-risk for improvement, and identified some missing agreements, and some agreements lacking renewal amendments. The second, ranked as high-risk, identified was that the department did not have formal written SOPs for collecting franchise fees. Crowe's recommendation was to maintain signed agreements, document renewals, and update contracts. The city is currently working with the City Attorney's Office to update agreements and streamline the process and to create an SOP with the revised process. The third opportunity ranked as moderate risk considers charging interest on late payments. The city currently does not charge interest or late fees on late payments. Crowe's recommendation is to enforce late fees and improve monitoring. The city is exploring if there is a streamlined way to charge late fees in the city's financial system. The fourth opportunity ranked as moderate risk identified one of 35 payments that was incorrect in the amount of \$203. The city and the franchisee were aware of the discrepancy and are working to resolve the payment. The final opportunity ranked as low-risk identified inconsistent invoice dates. Their recommendation was to align invoice due dates with the terms of the agreements. City management agreed and are updating process to consistently date invoices. Members of the Board recommended that the city consider simplifying the annual billing and updating Ordinance 3339, which authorizes the city to award roll-off waste franchises to contractors. Mr. Palmar suggested that instead of maintaining the minimum annual fee and additional payment for additional amounts, the city consider calculating an average of the past 10 years and using that as a new fee.

Overall, both audits revealed mostly procedural improvements with no major financial risks.

NEW ITEMS

Mrs. Rodriguez anticipates including an update on the budget process and outlook for the next fiscal year.

PUBLIC COMMENT

There were no public comments.

SCHEDULING

The next meeting is scheduled for March 18th, 2026-8:00 AM.

ADJOURNMENT

The meeting adjourned at 9:01 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 Clifford Friedman, Esq., Director of Labor Relations and Risk Management (E-mail : cfriedman@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days

before the meeting.