

**CITY OF CORAL GABLES**  
**BUDGET/AUDIT ADVISORY BOARD**  
 Minutes of January 10, 2008  
 Office of the City Manager  
 405 Biltmore Way, Coral Gables, Florida

<b>MEMBERS:</b>	<b>F</b>	<b>M</b>	<b>A</b>	<b>M*</b>	<b>M</b>	<b>J</b>	<b>J*</b>	<b>J</b>	<b>J*</b>	<b>A</b>	<b>S</b>	<b>O</b>	<b>N</b>	<b>D</b>	<b>J</b>	<b>APPOINTED BY:</b>
Jorge Villacampa	P	P	P	A	P	P	P	P	P	E	P	P	P	P	A	Mayor Donald D. Slesnick, II
Roland Sanchez^	-	-	-	P	P	A	P	P	P	P	P	P	P	P	P	Vice Mayor William H. Kerdyk, Jr.
Alfredo Balsera	A	P	P	P	P	P	E	E	P	E	E	P	P	A	P	Comm. Rafael "Ralph" Cabrera, Jr.
John Lindsey	P	P	P	P**	P	P	P	P	E	P	P	A	P	P	P	Comm. Wayne "Chip" Withers
Ofelia Fernandez^	-	-	-	-	-	P	A	P	P	P	P	P	P	A	P	Comm. Maria Anderson

(Dash indicates either no meeting or board member not yet serving)

**Staff:**

David L. Brown, City Manager  
 Maria Alberro-Jimenez, Assistant City Manager  
 Vickie Siegel, Senior Internal Auditor  
 Carolina McElroy, Internal Auditor

\* = Special Meeting

^ = New Member

\*\* = Present via Telephone

**Recording Secretary:** Wanda Clark, Coral Gables Services, Inc.

**PROCEEDINGS:**

The meeting was called to order at 8:14 a.m. by Mr. Balsera.

**APPROVAL OF DECEMBER 13, 2007 MEETING MINUTES:**

**Mr. Lindsey made a motion to approve the December 13, 2007 meeting minutes as written. Ms. Fernandez seconded the motion, which passed unanimously.**

**WASTEWATER SERVICE PER BILL CHARGE AUDIT:**

Ms. Siegel explained that this audit was a continuation of the December audit, and dealt with charges for administration and fee collections by MDWASD for the period October 1992 to September 2007. Her findings included a non-authorized charge of \$2.00 per bill for processing charges. Ms. Siegel reported bill overcharges, which in the month of October 2004 totaled over \$4000. She explained that MDWASD billed "segments" with one rate for less than 700 cubic feet per month usage and at another rate for water usage over 700 cubic feet. Ms. Siegel stated that for any amount over 700 cubic feet, the City of Coral Gables was being billed, not the user. It is possible that this procedure has been in place since 2004.

Mr. Brown said that Ms. Alberro-Jimenez had already begun contract renegotiations with MDWASD, including these audit items and others.

Audit recommendations included that the City address the unauthorized \$2.00 per bill charge; that the Public Works Department readdress the request to MDWASD to immediately bill the City on a "per bill" basis instead of "per bill segment" basis; and that the Public Works Department work to recover overcharges occurring from the beginning of MDWASD's "per bill segment" billing.

Mr. Brown confirmed that the City Commission would receive MDWASD's new agreement and work on an updated ordinance, with a report to the Board at next month's meeting. Ms. Alberro-Jimenez concurred that the City needs to actively oversee billing and create a process for controls.

**Mr. Sanchez made a motion to approve the audit as presented and follow up on recommendations. Mr. Lindsey seconded the motion, which passed unanimously.**

**STORMWATER & WASTEWATER UTILITY AUDIT SUMMARY:**

Ms. Siegel reported that the City has not been effectively monitoring stormwater and wastewater utility fees. Current credit due the City is \$957,058 of which \$180,838 was received with a credit remainder of \$776,219 yet to be received. The estimated annualized revenue increase is \$326,442.

**POLICE PROPERTY ROOM AUDIT:**

Ms. McElroy reported on the Police Property Room audit, performed annually as part of the Police Accreditation Program criteria. She explained that impounded items of evidence and other property are stored in the Property Room on the third floor of the Coral Gables Police Department. She explained the process of classification and organization of large and small items, and reported the use of a new record management system in which items for fiscal years 2005, 2006 and 2007 were already entered.

Audit recommendations include:

- A monitor to permit viewing of the Police Property Room in the Police Department Communication Center, to be operational by the end of fiscal year 2007-2008;
- A complete physical inventory of property items to update the system;
- A detailed description of funds maintained in the Property Room safe, as well as the amount maintained per type of fund and for how long it is to be maintained, to be included in the Police Department's updated SOP 050;
- The relocation of the Bicycles and Large Objects Area (BLOSA) security cameras, scheduled by year end 2007.

**Mr. Lindsey made a motion to approve the audit as presented. Ms. Fernandez seconded the motion, which passed unanimously.**

**ADJOURNMENT:**

**Mr. Lindsey made a motion to adjourn. Mr. Sanchez seconded the motion, which passed unanimously.**

The meeting adjourned at 9:09 a.m.

**NEXT MEETING: Thursday, February 14, 2008, 8:00 a.m.**

Respectfully submitted,

David L. Brown  
City Manager