

CITY OF CORAL GABLES BUDGET/AUDIT ADVISORY BOARD
Wednesday, August 26, 2020
8:00 a.m.
Via Video Conferencing
MEETING MINUTES

| MEMBERS | S | O | N | D | J | F | M | A | M | J | J | A | APPOINTED BY: |
|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------------------------|
| | 19 | 19 | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | |
| Rosa Bravo | P | A | - | P | P | P | - | | - | - | - | P | Mayor Valdes-Fauli |
| Alex Menendez | A | A | - | A | P | E | - | | - | - | - | P | Vice Mayor Vince Lago |
| Carmen Olazabal | P | P | - | P | A | P | - | | - | - | - | P | Commissioner Jorge L. Fors |
| Carmen Sabater | P | P | - | A | P | P | - | | - | - | - | E | Commissioner Pat Keon |
| Francisco Paredes | 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
 Sally Ola Ola, Assistant Finance Director for Reporting and Operations
 Michelle Blackstock, Crowe
 John Webber, Crowe

Call to Order:

The meeting was called to order at 8:03AM by the Chair. The roll was taken, and a quorum was present.

Meeting Minutes Approval:

A motion was made by Frank Paredes to approve the minutes of February 26, 2020. The motion was seconded by Carmen Olazabal. The motion was voted upon and adopted unanimously.

Presentations/Discussions:

- **Discussion: Internal Audit of Coral Gables Waste Management Final Draft Report July 2020**

The auditors reviewed the audit report and discussed the six opportunities for improvements; three were considered moderate risk and three were considered high risk. The objective of the procedures performed was to evaluate and test the effectiveness of selected internal controls and processes. Specifically, to determine if WM is remitting the proper amount of franchise fees to the City, determine if the policies and procedures surrounding delinquent customer accounts are being properly followed, and determine areas where improvements can be made to streamline the billings and collection process.

It was discussed that the City has implemented internal processes to mitigate the risks of incorrect billings, delinquent and cancelled accounts. Additionally, the City has put out an RFP for these

services and the new contract will require individual contracts to be executed, will not have past due accounts turned over to the City for collection, and enforcement of past due accounts will be handled with daily Code Enforcement fines.

Motion was made by Frank Paredes to approve the report. The motion was seconded by Rosa Bravo. The motion was voted upon and adopted unanimously.

- **Discussion: Internal Audit of Coral Gables Granada Golf Course Final Draft Report August 2020**

The auditors reviewed the audit report and discussed the five opportunities for improvements; one was considered low risk; one was considered moderate risk and three were considered high risk. The objective of the procedures performed was to determine if the Manager was properly upholding its responsibilities under the agreement and to evaluate if the City is properly monitoring the Manager for compliance with the agreement.

It was discussed that the Parks department who monitors this agreement will begin receiving better reports in order to better reconcile revenues received from the Mgmt company. Additionally, the Parks department has developed a policy that will identify the responsibilities between both parties of the agreement.

Motion was made by Frank Paredes to approve the report. The motion was seconded by Rosa Bravo. The motion was voted upon and adopted unanimously.

- **Discussion: 2021-2025 Capital Improvement Plan**

Keith Kleiman reviewed the five-year capital improvement plan and advised that the plan had been discussed with the City Commission at two budget workshops, one in May and one in June. The Plan would be brought to the Commission for adoption at the 2nd Budget Hearing on September 22, 2020.

Discussion was had as to the types of projects that have been recommended by the City and discussed with the City Commission. The Capital Plan includes the budgeted projects for FY21; all other subsequent fiscal years represent a plan for those projects, but actual dollars have not yet been identified but will be identified in those upcoming years. Commissioner priorities were considered in the development of this Plan.

No action necessary/taken on this item

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

No items for discussion.

Scheduling:

The next meeting is scheduled for Wednesday, September 30, 2020.

Adjournment:

Meeting Adjourned at 9:35AM.