

**CITY OF CORAL GABLES
BUDGET/AUDIT ADVISORY BOARD**

Meeting Minutes: January 30, 2013, 8:00 a.m.

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

MEMBERS:	F	M	A	M	J	J	A	S	S#	O	N	D	J	APPOINTED BY:
Andy Gomez	P	P	P	P	P	E	-	P	P	-	P	-	E	Mayor Jim Cason
Roland Sanchez	P	P	P	P	P	P	-	P	P	-	A	-	P	Vice Mayor William H. Kerdyk, Jr.
John Holian	P	P	P	P	P	E	-	P	P	-	P	-	P	Comm. Rafael "Ralph" Cabrera, Jr.
Ramon Oyarzun	P	P	P	P	P	P	-	P	P	-	P	-	P	Comm. Frank C. Quesada
Ofelia Fernandez	E	P	P	P	E	P	-	P	P	-	E	-	P	Comm. Maria Anderson

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

^ = New Member
= Special Meeting

Staff:

Patrick G. Salerno, City Manager
Lori St. John, CPA, Consultant

Guest: Jesse Miro (representing P.J. Mitchell)

Minutes Preparation and Recording Secretary: Nancy C. Morgan, Coral Gables Services, Inc.

PROCEEDINGS: The meeting was called to order by Mr. Sanchez at 8: 07 a.m. Mr. Miro introduced himself as a representative for P.J. Mitchell, a candidate for City Commission.

MEETING ATTENDANCE:

Mr. Oyarzun made a motion to excuse the absence of Mr. Garcia. Ms. Fernandez seconded the motion, which passed unanimously.

APPROVAL OF NOVEMBER 14, 2012 MINUTES:

Mr. Oyarzun made a motion to approve the minutes of the November 14, 2012 meeting as written. Ms. Fernandez seconded the motion, which passed unanimously.

ANNUAL AUDIT PLAN FYE 9/30/2013:

Ms. St. John presented and reviewed the 2013 annual audit plan. She and Mr. Salerno responded to Board questions during discussion. Ms. Fernandez proposed a future audit of the Development Services Department as the scope of the department's work directly impacts many City residents.

OT REPORT 4Q FYE 9/30/12:

The 4th quarter 2012 report of quarterly salary and benefits versus overtime reimbursement was reviewed by Ms. St. John. She and Mr. Salerno responded to questions, during which time Board members noted that overtime was reduced nearly 70% over the past few years.

PROPERTY AND EVIDENCE ROOM AUDIT:

Ms. St. John reviewed this audit report, performed annually to comply with Police accreditation requirements. Findings and recommendations were explained and discussed.

AUTOMOTIVE OIL, GREASE AND FUEL PHYSICAL INVENTORY AUDIT:

Ms. St. John explained that the purpose of the audit was to determine year end oil, grease and fuel balances and consumption, the results of which are used by the Finance Department to make appropriate journal entry adjustments to properly reflect the value of the inventory at year end.

UC BANK RECONCILIATIONS REVIEW 4Q 2012:

Ms. St. John reported that the review of bank reconciliations for Police undercover operations revealed no unusual activity.

POLICE DEPARTMENT EFFICIENCY AND EFFECTIVENESS STUDY:

Mr. Sanchez suggested a thorough review by Board members of the Police Department Efficiency and Effectiveness Study in preparation for discussion at the next meeting.

DISCUSSION ITEMS:

Informal discussion was held between Board members and the City Manager about issues of interest to the Board.

The meeting adjourned at 9:15 a.m.

Next Meeting: Wednesday, February 27, 2013, 8:00 a.m., City Hall First Floor Conference Room

Respectfully submitted,



Patrick G. Salerno
City Manager, Secretary to the Board