

# CITY OF CORAL GABLES BUDGET/AUDIT ADVISORY BOARD

Monday, January 29, 2020 8:00 a.m.

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

## MEETING MINUTES

*Draft*

MEMBERS	F	M	A	M	J	J	A	S	O	N	D	J	APPOINTED BY:
	19	19	19	19	19	19	19	19	19	19	19	20	
Rosa Bravo	-	A	P	-	P	P	P	P	A	-	P	P	Mayor Valdes-Fauli
Alex Menendez	-	P	P	-	A	P	P	A	A	-	A	P	Vice Mayor Vince Lago
Carmen Olazabal					P	P	P	P	P	-	P	A	Commissioner Jorge L. Fors
Carmen Sabater	-	P	P	-	P	P	P	P	P	-	A	P	Commissioner Pat Keon
Francisco Paredes	-	P	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, Raquel Elejabarrieta, Labor Relations & Risk Mgmt Director,  
Michelle Blackstock, Crowe (via telephone)

### Call to Order:

The meeting was called to order at 8:01AM by the Chair. The roll was taken, and a quorum was present.

### Meeting Minutes Approval:

Mr. Paredes requested a correction to his comments at the prior meeting in the discussion section of the minutes to replace ‘expressed concern’ to ‘inquired about’. A motion was made by Frank Paredes to approve the transcript minutes of December 9, 2019. The motion was seconded by Rosa Bravo. The motion was voted upon and adopted unanimously.

### Presentations/Discussions:

- **Discussion: Internal Audit of Insurance Claims Processing under Johns Eastern Contract, December 2019**

The auditors reviewed the audit report and discussed the five opportunities for improvements; two were considered moderate risk and three were considered low risk. The Director of Labor Relations and Risk Management joined the meeting to answer questions the Board had. They requested a clarification to a management response as well as the addition of insurance related statistics to the “overview” section of the audit.

No action necessary/taken on this item.

- **Discussion: Coral Gables Police Department Evidence Room Annual Count Report, November 2019**

The auditors reviewed the Annual Count Report of the CGPD Evidence Room, a report that is required in accordance with CALEA standards. The purpose of this audit was to ensure the integrity of the in-custody property and evidence storage room. There were no findings with this audit.

No action necessary/taken on this item.

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

Carmen Sabater requested a follow-up on the following items:

FEMA Reimbursements – Ms. Gomez advised as to the status. To date, the City has received approximately \$1.2M in receipts from FEMA and the State. Recently, FEMA obligated a Category B project in the amount of \$1.5M and there was a press release regarding the obligation, however, the City does not know when actual reimbursement will be received. Ms. Gomez reminded the Board that a similar press release was issued in July/Aug 2019 regarding a \$9M obligation on a Category A project, and the City has still not received that funding. Overall there are no concerns with the reimbursement status except the time it has taken to receive funding, but that is out of the City's control. We are in the same position as many other cities on this point.

ERP System Implementation – Ms. Gomez advised as to the status. The City's Executive Steering Committee has decided on a system, Infor. The City is determining the best Procurement method for finding the implementation team that will assist the City in the conversion. A site visit to see Infor within a municipality is being scheduled. Infor will interface real time with all other systems the City has and will keep after the conversion.

Overtime Analysis – Mr. Kleiman advised as to the status. The change to the overtime status reports has already been implemented on the Fire Department reporting. Mr. Kleiman has discussed the change with the Police Chief and has reached agreement as to the new method to capture overtime. The change is being made going forward and adjustments will be made to the next Quarterly Overtime Report in order to facilitate the new reporting.

Timing of External Audit – Ms. Sabater inquired as to whether there was an issue or missed deadline with the timing of the external audit and issuing the audited financial statements in March. Ms. Gomez advised that industry norm is to have the financial statements issued on or before March 31<sup>st</sup> of the subsequent year. This timeline conforms with the GFOA guidelines as well as all bond covenants and there is no missed deadline in issuing in March. The timing of the financial statements coincides with several other reports (OPEB Valuation Report, Pension Audit, Self Insurance Actuary Report, Arbitrage Analysis Report, etc) whose timing does not allow for us to complete our audit much earlier than the current March completion dates.

**Scheduling:**

The next meeting will be scheduled for the end of February or early March depending on the need for a meeting. Yvette Diaz will poll the Board via email with dates.

**Adjournment:**

Meeting Adjourned at 9:05 AM