

# **The City of Coral Gables, Florida**

Report to the Honorable Mayor, Members of the City  
Commission and Members of the Budget and Audit  
Advisory Board

Fiscal Year Ended September 30, 2018





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April 16, 2019

The City of Coral Gables, Florida  
405 Biltmore Way  
Coral Gables, Florida

Attention: Honorable Mayor, Member of the City Commission and Members of the Budget and Audit Advisory Board

We are pleased to present this report related to our audit of the basic financial statements of the City of Coral Gables, Florida (the City) as of and for the fiscal year ended September 30, 2018. In connection therewith, we have also issued a separate report on internal control over financial reporting and on compliance and other matters, a report on compliance for each major federal program, a management letter in accordance with the rules the Florida Auditor General, and an attestation report on compliance with *Chapter 10.550, Rules of the Auditor General of the State of Florida*, relating to the City's compliance with *Section 218.415, Florida Statutes, Local Government Investment Policies*. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

This report is intended solely for the information and use of the Mayor, Members of the City Commission, Members of the Budget and Audit Advisory Board and management, and is not intended to be, and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the City.

*RSM US LLP*

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## Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<b>Our Responsibilities With Regard to the Financial Statement Audit.</b>	<p>Our responsibilities under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i>, issued by the Comptroller General of the United States, have been described to you in our professional services agreement dated August 31, 2016 and our audit arrangement letter dated September 27, 2018. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in those documents.</p>
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit.</b>	<p>We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.</p>
<b>Accounting Policies and Practices</b>	<p><b>Preferability of Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p><b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City adopted the recognition and disclosure requirements of the following Governmental Accounting Standards Board (GASB) Statements in the current year:</p> <p>As discussed in Note 1 to the accompanying financial statements, the City adopted the recognition and disclosure requirements of GASB No. 75, <i>Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions</i> effective October 1, 2017. The net position of the governmental activities, business-type activities, sanitary sewer system fund, parking system fund and the aggregate remaining fund information as of October 1, 2017 has been restated. Our opinion is not modified with respect to this matter.</p> <p>The City did not adopt any additional new significant accounting policies, nor have there been any significant changes in existing accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p>

Area	Comments
<b>Accounting Policies and Practices (continued)</b>	<p><b>Management's Judgments and Accounting Estimates</b> Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is included in the attached "Summary of Significant Accounting Estimates" section of this document.</p>
<b>Audit Adjustments</b>	<p>There were no audit adjustments made to the original trial balance presented to us to begin our audit.</p>
<b>Uncorrected Misstatements</b>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>
<b>Disagreements with Management</b>	<p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.</p>
<b>Consultations with Other Accountants</b>	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
<b>Significant Issues Discussed with Management</b>	<p>No significant issues arising from the audit were discussed or were the subject of correspondence with management.</p>
<b>Significant Difficulties Encountered in Performing the Audit</b>	<p>We did not encounter any significant difficulties in dealing with management during the audit.</p>
<b>Letter Communicating Significant Deficiencies and Material Weaknesses in Internal Control Over Financial Reporting</b>	<p>We have issued, under separate cover, the following reports in connection with our audit, as required by the <i>Government Auditing Standards</i>, OMB Uniform Guidance and Chapter 10.550, <i>Rules of the Florida Auditor General of the State of Florida</i>:</p> <ul style="list-style-type: none"> <li>• Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i></li> <li>• Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required By OMB Uniform Guidance</li> <li>• Management Letter Required by Chapter 10.550, <i>Rules of the Florida Auditor General of the State of Florida</i>.</li> <li>• Independent Accountant's Report in Accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, relating to the City's compliance with <i>Section 218.415, Florida Statutes, Local Government Investment Policies</i>.</li> </ul>

Area	Comments
<b>Significant Written Communications between Management and Our Firm</b>	Copies of material written communications between our firm and the management of the City, including the representation letters provided to us by management, is attached as Exhibit A.

# Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the City's September 30, 2018, financial statements.

<b>Estimate</b>	<b>Accounting Policy</b>	<b>Management's Estimation Process</b>	<b>Basis for Our Conclusions on Reasonableness of Estimate</b>
<b>Actuarial Assumptions Used for the Self-Insurance Program (Risk Management)</b>	The City is self-insured for general, auto liability, and workers' compensation. The liability for the amount of claims represents an estimate of the eventual loss on claims including claims incurred but not yet reported.	The City utilizes the services of an actuary to assist in developing risk reserves based on historical experience, open incidents and recent trends. The City approved the results of the actuarial determination.	We have audited the underlying data supporting the estimate and reviewed management's methodology which appears properly and consistently applied and have deemed the resulting estimate to be reasonable. We have also assessed the overall reputation and competency of the City's actuary in order to place reliance on their work.
<b>Accounting for Pension Plans and the Related Net Pension Liabilities</b>	Net pension liabilities and related pension amounts are actuarially determined in accordance with the parameters established by the Government Accounting Standards Board. The difference between total pension liability and Plan Fiduciary Net Position at the Plan measurement date and any associated deferred outflows and inflows as of the period ended are recognized in the financial statements of the City.	City management and/or the pension plan's management, with input from its actuary, developed the actuarial assumptions based on relevant criteria. City management reviewed and approved the financial statement estimates derived from the pension plan's actuarial report.	We have audited the underlying data supporting the estimate and reviewed management's methodology which appears properly and consistently applied and have deemed the resulting estimate to be reasonable. We have also assessed the overall reputation and competency of the City's actuary in order to place reliance on their work. The Pension Plans are audited by other auditors. We have placed reliance on the other auditors for purposes of financial statement presentation and disclosures.

<b>Estimate</b>	<b>Accounting Policy</b>	<b>Management's Estimation Process</b>	<b>Basis for Our Conclusions on Reasonableness of Estimate</b>
<b>Accounting for Other Post-Employment Benefits</b>	The total other post-employment benefit (OPEB) liability and related amounts are actuarially determined in accordance with the parameters established by the Government Accounting Standards Board. The total OPEB liability at the measurement date and any associated deferred outflows/inflows of resources as of the period ended are recognized in the financial statements.	City management with input from its actuary, developed the actuarial assumptions based on relevant criteria. City management reviewed and approved the financial statement estimates derived from the actuarial report.	We have audited the underlying data supporting the estimate and reviewed management's methodology which appears properly and consistently applied and have deemed the resulting estimate to be reasonable. We have also assessed the overall reputation and competency of the City's actuary in order to place reliance on their work.
<b>Allowance for Doubtful Accounts</b>	All trade and other receivables are shown net of an allowance for uncollectible amounts to arrive at the net realizable value.	Receivables are analyzed for their collectability based on the terms and conditions stated in individual agreements. In addition to receivables specifically identified as uncollectible, a general allowance is calculated based on the City's historical experience.	We have assessed management's methodology for determining collectability and reporting net realizable value.
<b>Depreciation of Capital Asset</b>	Depreciation on capital assets is provided using the straight-line method. The depreciable life of capital assets is established based on management's estimate of the useful lives of the assets.	Depreciation of capital assets is determined using straight-line method of depreciation over the estimated useful lives of the asset, as assigned by management.	We have audited the underlying data supporting the estimate and reviewed management's methodology which appears properly and consistently applied and have deemed the resulting estimate to be reasonable.



**Exhibit A—Material Written Communications between  
Management and Our Firm**



## The City of Coral Gables

### *Finance Department*

CITY HALL 405 BILTMORE WAY  
CORAL GABLES, FLORIDA 33134

March 29, 2019

RSM US LLP  
801 Brickell Avenue, Suite 1050  
Miami, FL 33131

This representation letter is provided in connection with your audit of the basic financial statements of the City of Coral Gables, Florida (the "City") as of and for the year ended September 30, 2018, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit standard professional services agreement dated August 31, 2016 and arrangement letter dated September 27, 2018, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, joint ventures in which the City has an interest, and jointly governed organizations in which the City participates, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All interfund transfers have been properly approved/authorized in accordance with the City's established policies.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for as estimated by our Actuary and recorded in the City's self-insurance fund and/or disclosed in accordance with U.S. GAAP.
9. We are not aware of any other pending or threatened litigation, claims, or assessments that are required to be accrued or disclosed in the financial statements in accordance with Governmental Accounting Standards Board Statement No. 62 and GASB Statement No. 10; beyond amounts recorded in the City's self-insurance fund, there are no unasserted claims or assessments that our lawyers have advised us are probable of assertion and must be disclosed.
10. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders that is not disclosed in the financial statements.
11. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
12. We have no knowledge of any uncorrected misstatements in the financial statements.
13. We have properly implemented the recognition and disclosure requirements of GASB Statements No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* effective October 1, 2017.
14. We have evaluated pronouncements issued and noted adopted as of fiscal year end and properly disclosed such pronouncements in the financial statements.

**Information Provided**

15. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
  - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
16. All transactions have been recorded in the accounting records and are reflected in the financial statements.
17. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
18. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
  - a. Management.
  - b. Employees who have significant roles in internal control.

- c. Others where the fraud could have a material effect on the financial statements.
- 19. We have no knowledge of any allegations of fraud or suspected fraud and are not aware of any other fraud, or any active investigations relating to fraud, affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
- 20. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.
- 21. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- 22. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
- 23. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.
- 24. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

**Supplementary Information**

- 25. With respect to supplementary information presented in relation to the financial statements as a whole:
  - a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
- 26. With respect to the required supplementary information presented to supplement the basic financial statements:
  - a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

27. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
28. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
29. We have properly reviewed and classified investments in the financial statements in accordance with the requirements of GASB Statement No. 72.
30. Management is not aware of any amendments or changes to the City's sponsored pension plans that are not already disclosed in the financial statements.
31. We agree with the results of our specialist in evaluating our self-insurance program and the estimated liability for pensions and other post-employment benefits obligation liabilities, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures in the financial statements. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived or methodology used in an attempt to bias their work and we are not aware of any matters that have had an impact on the independence or objectives of the specialists.
32. We believe that the actuarial assumptions and methods used to measure the City's self-insurance, other post-employment benefit obligations and the net pension liabilities and related costs for financial accounting purposes are appropriate in the circumstances.
33. On April 6, 2017 the City entered into an agreement for the purchase and sale of property with a developer. In connection with the agreement, the City purchased and took possession of the Minorca land parcel from the developer as of September 30, 2018. The agreement provides the developer with the option to (1) pay \$5.2 million, acquire the City owned Salzedo land parcel and received \$2 million in impact fee credits or (2) require the City to pay \$11.5 million to complete the transaction. As of the date of this letter, the City expects developer to exercise its option to pay \$5.2 million, acquire the City owned Salzedo land parcel, and received \$2 million in impact fee credits to complete the transaction. In that regard, we have determined that the transaction is properly accounted for in the government-wide financial statements of the City, since the year end liability owed to the developer is expected to be satisfied by transferring the Salzedo land parcel to the developer at a future date.
34. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

*Compliance Considerations*

35. In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:
  - a. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
  - b. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
  - c. Is not aware of any fraud and noncompliance with provisions of laws and regulations that could have a material effect on the financial statements or any other instances that warrant the attention of those charged with governance.

- d. Is not aware of any noncompliance with provisions of contracts and grant agreements that could have a material effect on the determination of financial statement amounts.
- e. Is not aware of any abuse that could be quantitatively or qualitatively material to the financial statements.
- f. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- g. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
- h. Has a process to track the status of audit findings and recommendations.
- i. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm the following:

- 36. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
- 37. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
- 38. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each federal program.
- 39. Management has prepared the schedule of expenditures of federal awards in accordance with Uniform Guidance, which represents and includes all the grant activity of the reporting entity of the City and have included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- 40. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audits.
- 41. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, when applicable.
- 42. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

43. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, when applicable.
44. Management believes that the auditee has complied with the direct and material compliance requirements.
45. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
46. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations, when applicable.
47. Management has disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report, when applicable.
48. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report, when applicable.
49. Management is responsible for taking corrective action on audit findings of the compliance audit, when applicable.
50. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period, when applicable.
51. There are no known instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
52. There are no changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.
53. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
54. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
55. Federal awards received by the City were not passed-through/awarded to any subrecipients.
56. Management has charged costs to federal awards in accordance with applicable cost principles of the Uniform Guidance.
57. The reporting package does not contain protected personally identifiable information.

58. Management will accurately complete the appropriate sections of the data collection form. We further acknowledge our responsibility for the complete, accurate, and timely filing of the data collection form with the Federal Audit Clearinghouse.
59. Management has disclosed all contracts or other agreements with service organizations. Management is not aware of any communications from service organizations relating to instances of noncompliance at those organizations.

**The City of Coral Gables, Florida**



Peter Iglesias, City Manager



Diana Gomez, Finance Director



Sally Ola Ola, Assistant Finance Director





## The City of Coral Gables

### *Finance Department*

CITY HALL 405 BILTMORE WAY  
CORAL GABLES, FLORIDA 33134

March 29, 2019

RSM US LLP  
801 Brickell Avenue, Suite 1050  
Miami, FL 33131

In connection with your examination of the City of Coral Gables, Florida (the "City") compliance with *Section 218.415, Florida Statutes, Local Government Investment Policies (the Statute)* during the year ended September 30, 2018, in accordance with attestation standards established by the American Institute of Certified Public Accountants, we confirm to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

1. We are responsible for the City's compliance with the Statute.
2. We are responsible for establishing and maintaining effective internal control over the City's compliance with the Statute.
3. We have performed an evaluation of the City's compliance with the Statute. Based on our evaluation, the City has complied with the Statute during the year ended September 30, 2018.
4. There has been no known noncompliance with the Statute during the year ended September 30, 2018 or through the date of this letter.
5. There are no known communications from regulatory agencies, internal auditors, or other practitioners concerning the City's possible noncompliance with the Statute received by us during the year ended September 30, 2018 or through the date of this letter.
6. We have made available to you all documentation related to the City's compliance with the Statute.
7. There has been no knowledge of fraud or suspected fraud affecting the entity involving:
  - a. Management,
  - b. Employees who have significant roles in the internal control, or
  - c. Others where fraud could have a material effect on the City's compliance with the Statute.
8. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
9. We have no knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, analysts, regulators, or others as it relates to compliance with Section 218.415, Florida Statutes.
10. We have responded fully to all inquiries made to us by you during your engagement.
11. During the course of your engagement you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

**The City of Coral Gables, Florida**



Peter Iglesias, City Manager



Diana Gomez, Finance Director



Sally Ola Ola, Assistant Finance Director



Pete Chircut, Treasurer