



City of Doral Citizens Audit Advisory Board Minutes

Wednesday, September 7, 2022

6:00 p.m.

Doral Government Center
1st Floor Multipurpose Room
8401 N.W. 53rd Terrace
Doral, FL 33166

1. **Call to Order**

Meeting was called to order at 6:20 PM.

2. **Roll Call of Board Members**

Juan Carlos Davila, Chair	Absent
Alexander Giraldo, Vice Chair	Present
Caleb Johnston, Secretary	Present
Manuel Torres, Board Member	Present

Also present were:

Kevin Salazar, City of Doral Finance Department
Andrew Fierman – Caballero Fierman Llerna & Garcia, LLP

3. **Pledge of Allegiance**

4. **Public Comments**

None.

5. **Approval of Minutes**

Motion to approve the August 17th, 2022 meeting minutes made by board member **Caleb Johnston** and seconded by board member **Manuel Torres**. By consensus, motion passes unanimously.

6. Discussion Items

a. Discussion: Audit Presentation

- Andrew Fierman made a presentation to the Board regarding the City's independent audit for FY ending Sept 2021.
- Mr. Fierman indicated that the City had to undergo two separate audits, one for the State (containing a financial and compliance audit) and one for the Federal Government (containing a financial and compliance audit) as the City reserved CARES Act funds. The City passed both the State and Federal audits.
- Mr. Fierman noted that the overall financial audit result in a "clean opinion", meaning nothing significant to report outside of the standard of variance permitted and no notations of "needs significant improvement".
- Mr. Fierman noted that concerning the compliance aspect of the audit, there were no findings of non-compliance.
- Mr. Fierman noted that with the financial audit, all City departments came in under budget and that the City has a strong reserve balance and strong general fund balance compared to other cities. Noted that pensions greatly burden older cities and their reserves, but that the first analysis of how pensions will affect the City will not occur until the next FY audit.
- Mr. Fierman commended the City for receiving the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report.
- Mr. Fierman commended the finance department for timely submitting all requested documents and specifically Solangel Perez for timely completing the audit, which occurred during a transition due to the retirement of Matilde Menendez. He noted that the cross-training and preparation for Matilde's retirement resulted in a smooth transition.

b. Discussion: Recap of 1st Budget Hearing FY 22-23.

- The CAAB discussed its takeaways from the first Budget Hearing for approval of the FY 22-23 Proposed Budget which occurred on September 6, 2022.
- The Board received clarification regarding the amount of reserves the City has.

c. Discussion: Review and Approval of Memo to City Council

- The Board reviewed its Memo re: Recommendations to City Council.
- The Board had no revisions to the "recommendations", but revisions are required to the introductory paragraph. Secretary, Caleb Johnston will revise the introductory paragraph and provide to the City Clerk for any final comments from the Board.

d. Discussion: Presentation at the October Council Meeting

- As the Memo to City Council will be finalized, the Board discussed having all members present at the October 5, 2022 City Council Meeting to present the Memo to the Mayor and City Council. As previously discussed, Juan Carlos Davila will present the Memo.

e. Discussion: Sewage and Public Works Budget for the City

- Deferred to next meeting

f. Open Discussion:

- The CAAB discussed being present at the upcoming City of Doral Special Council Meeting (2nd Budget Hearing for FY 22-23) being held on September 21st.

- A motion for the entire Board to attend the City's Annual Consular Reception on Thursday, October 13, 2022, was made by board member, Manuel Torres and seconded by Board member Caleb Johnston. By consensus, motion passes unanimously.

g. Discussion: Next Meeting Agenda Items

- Recap of presentation made to the City Council at the October 5, 2022 City Council Meeting.
- Recap of September 21, 2022 – 2nd Budget Hearing for FY 22-23.
- Discussion of further individual reviews of Independent Auditor's Report.
- Discussion regarding sewage and public works budget for the City.

7. Future Meeting Date: Wednesday, October 12th, 2022 at 6:00 p.m.

8. Adjournment: Meeting adjourns at 7:22 PM.

Respectfully submitted,

/s/ Caleb S. Johnston

Caleb Johnston, Secretary

Motion to approve the minutes of the September 7th, 2022 Citizens Audit Advisory Board Meeting made by Board Member CALEB JOHNSTON and seconded by Board Member ALEXANDER GIRALDO

Juan Carlos Davila, Chair
 Alexander Giraldo, Vice Chair
 Caleb Johnston, Secretary
 Manuel Torres, Board Member

JCD
AG
CJ
MT

APPROVED and ADOPTED this 12th day of October, 2022.

Juan Carlos Davila, Chair