



City of Doral Citizens Audit Advisory Board Meeting Minutes

Monday, August 28, 2023

6:00 p.m.

Doral Government Center

3rd Floor Training Room

8401 NW 53rd Terrace

Doral, FL 33166

1. Call to Order

Meeting was called to order at 6:07 p.m.

2. Roll Call of Board Members

M. Anton (Manny) Torres, Chair	Present
Alberto Ibarra, Vice Chair	Present
Marsha Bourjolly, Secretary	Present
Yesit Campo, Board Member	Absent
Ithamar Urdaneta, Board Member	Present
Gioelid Nucette, Alternate Member	Present

Also present were:

-Solangel Perez, Assistant Finance Director, City of Doral

-Fernando Casamayor – Chief Financial Officer, City of Doral

-Andrew Fierman – City Auditor, Caballero Fierman Llerena & Garcia, LLP

3. Pledge of Allegiance

4. Public Comments - None

5. Approval of Minutes

Motion to approve the April 19th, 2023 meeting minutes made by board member Manny Torres and seconded by board member Alberto Ibarra. All in favor, motion passes.

6. Discussion Items

a. Appreciation to the Finance Department (Presentation to the City Council: Mayor Fraga, and the Finance Team)

- Manny Torres proposed designing an award for the Mayor and the Finance Team to be presented at a future meeting.
- Marsha will begin the presentation by explaining the CAAB Awards for Mayor Fraga, Fernando Casamayor and the Finance Team (2 minutes); she will then present the CAAB members to the City Council, where each member will have 1 minute to express his/her appreciation towards the Mayor, the CFO and the Finance team.
- The presentation of the board members will be as follows:
 - a. Ithamar (in charge of idealizing the award designs and inscriptions)
 - b. Yesit (will assist Ithamar)
 - c. Gioelid (will assist Yesit)
 - d. Marsha will then introduce Alberto to Mayor Fraga, and to Fernando Casamayor (2 minutes)
 - e. Alberto will then present 1 award to Mayor Fraga and Marsha will present the other award to Fernando Casamayor.
 - f. At the conclusion of the awards presentation, all CAAB members will gather for a photo with the City Council.
 - g. The meeting date with City Council is TBD. Connie will advise when the CAAB Awards can be included on an agenda (afternoon/6pm session) for the presentation. All ideas are to be conveyed to Connie who will then communicate with the board members.
- Manny made a motion to approve the above, all in favor, motion passes

b. Presentation of the ACFR

- Andrew Fierman made a presentation to the Board regarding the City's Annual Comprehensive Financial Report FY ending September 2022
- Mr. Fierman explained the report consists of 4 sections: the Introductory section, the Financial section, the Statistical section, and the Compliance section. He thoroughly explained the Independent Auditor's Report. Some of his highlights included:
 - a. Pg. 110 - 114 – *'Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards'* - Manny inquired about the 1st paragraph on page 110, regarding any possible deficiencies, to which Mr. Fierman noted not identifying any significant deficiencies. Mr. Ibarra and Ms. Urdaneta asked about 'material weaknesses vs. significant deficiency, to which Mr. Fierman indicated that the City's financials are free from.

- b. Pg. 112 (top section paragraph 2) '*Financial Conditions and Management/Additional Matters*' – Mr. Fierman explained that the internal control they perform is to prep for financial audit. They issue governance letters (if needed for any matters needed to be addressed (i.e.: change in accounting policies etc...))
- c. Pg. 114 – '*Impact Fee*' – Manny asked for clarification on '*Impact Fee*', which Mr. Casamayor explained it is a fee for the impact a development can have on the city.

7. Open Discussion

- a. Vice Chair Alberto Ibarra asked how can the CAAB members be of help or support to the Finance team
 - Fernando Casamayor, CFO indicated today's meeting was an opportunity to present the numbers to the CAAB members; There will be a selection process for an auditor, and will need our feedback. He suggested reviewing the ACFR in case there are additional questions. Fernando Casamayor will work with Solangel Perez on how to ensure we have internal control, a better way of using technology, for workflow, to be more efficient while not losing control (needs our opinions on this topic). At a future meeting, Solangel Perez will present efficiencies on control.

8. Discussion of Next Meeting Agenda Items

9. Next Meeting: November 1st at 6:00 pm

10. Adjournment - Meeting adjourned at 6:57 pm

Respectfully submitted,

Marsha Bourjolly

Marsha Bourjolly, Secretary

Motion to approve the minutes of the August 28th, 2023 Citizens Audit Advisory Board Meeting made by Board Member _____ and seconded by Board Member _____.

M. Anton (Manny) Torres, Chair
 Alberto Ibarra, Vice Chair
 Marsha Bourjolly, Secretary
 Yesit Campo, Board Member
 Ithamar Urdaneta, Board Member
 Gioelid Nucette, Board Member

MAT
AJI
MB
YC
IU

Manny Torres

Manuel Torres, Chair

APPROVED and ADOPTED this 1st day of November 2023.