



## MINUTES

### CITY OF DORAL

# CITIZENS AUDIT ADVISORY BOARD MEETING

**Wednesday, August 25, 2014**

8401 N.W. 53<sup>RD</sup> TERRACE

DORAL, FL 33166

#### 1. Call to Order / Roll Call of Members

Meeting was called to order at 6:10 pm and started at 6:13 pm

Norberto Spangaro	Present
Eybar Molina	Present
Jose Omar Contreras	Present
Roberto Alvarez	Present

Also present was:

Eliza Rassi  
Andrew Friedman, CPA

#### 2. Agenda/Order of Business

- a. Motion to approve the minutes for the August 6 meeting presented by Roberto Alvarez and second by Eybar Molina. All in favor.
- b. Board members discussed the audit schedule for the fiscal year 2013 – 2014 with Andrew Friedman, CPA from Alberni, Caballero & Friedman, LLP, the City of Doral auditing firm. Board members requested to receive updates during the audit in the beginning, middle (if needed), and before ending. Accordingly, it was foreseen to have meetings with the auditors during the planning period of the audit in October or November and January or February for a review prior to the issuance of the audited financial statements.
- c. Board members commented on the September 30, 2013 Comprehensive Annual Financial Report and the analysis of the financial statements in

comparison with the corresponding fiscal year 2013 – 2014 budget. Board members addressed various issues to Eliza Rassi.

- Jose Omar Contreras commented on revenues variances with respect to budget, in particular revenues provided by property taxes.
- Norberto Spangaro addressed concerns about transfers in and out among funds such as Parks and Recreation.
- Eybar Molina noted that General and Administrative Expenses did not present any material or significant deviations from budgeted amounts.
- Roberto Alvarez focused on whether appropriations of the Police Department meet the needs of the City. Eliza Rassi indicated that the Police Department began replacing vehicles in current fiscal year and replacements are expected to continue for the next few years.

d. Norberto Spangaro motioned to have the Finance Department provide each Board member with Revenues and Expenses reports in Excel format on a monthly basis in order to better analyze financial information. Eybar Molina second, and all in favor.

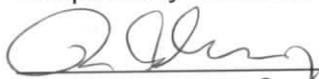
### 3. Open Discussion

Norberto Spangaro proposed that all Board members read the 2014 – 2015 budget and submit any issues prior to the upcoming open hearing of the City council to Karina La Rosa who will re-distribute to each member for comments. No motion was presented.

**Future Meeting Dates** – Next meeting date: September 22, 2014

**Adjournment** – Motion to adjourn meeting at 7:40 pm by Norberto Spangaro. Eybar Molina second. All in favor.

Respectfully Submitted,

  
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Roberto Alvarez, Secretary

Motion to approve the minutes of the August 25, 2014 Citizens Audit Advisory Board Meeting made by Norberto Spangaro and seconded by Jose O. Contreras.

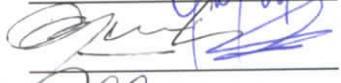
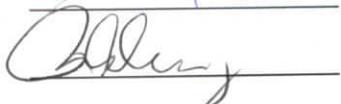
Board Member

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Chairperson