

STATE OF TEXAS §  
COUNTY OF CAMERON §  
TOWN OF LAGUNA VISTA §

MINUTES OF A SPECIAL MEETING OF THE LAGUNA VISTA AUDIT COMMITTEE

DATE: February 3, 2015

TIME: 5:30 p.m.

PLACE: City Hall Building

MEMBERS PRESENT: Susie Houston, Mayor  
Michael Carter, Mayor Pro-Tem  
Frank Davalos, Jr., - Councilmember Place 3  
Gary Meschi, Councilmember Place 5  
Richard Hinojosa, Councilmember Place 6  
  
Rafael Salazar, Citizen Audit Committee Member  
Rolando Vela, City Manager  
Alma Deckard, City Secretary

ALSO PRESENT: Anthony David, Police Chief  
Julio Olguin, Police Sgt.  
Norris Fletcher, Citizen  
Victor Worrall, Citizen  
Stan Martinez, Pattillo Brown and Hill, LLP  
Lyzeth Alaffa, Pattillo Brown and Hill, LLP

**ORDER OF BUSINESS**

**1. Call to Order.**

Alma Deckard called the meeting to order at 5:30 pm.

Mayor Susie Houston, Mayor Pro Tem Michael Carter, Council Member Frank Davalos, Gary Meschi, Richard Hinojosa and citizen audit committee member Rafael Salazar were present at meeting.

**2. 2013-14 FY AUDIT REVIEW** – To review the 2013-14 fiscal year audit with auditors from Pattillo, Brown and Hill, L.L.P.

Stan Martinez addressed the Audit Committee and presented balances from the 2013-14 fiscal year audit. There was a Revenue of \$1,482,900. and an expenditure amount of \$1,343,639.00. The fund balance for the year was \$1,105,148.00.

Rafael Salazar asked why the administration salary accounts were overdrawn. Rolando Vela explained that there were three employees that had vacation paid and this caused the accounts to overdraw. It was the same situation in the police department account.

Council Member Meschi asked if there were any items in particular that needed extra review. Lyzeth Alaffa explained that there was a final adjustment for a receivable that came in this fiscal year for a grant. Rolando Vela explained that the Health grant had expenditures during 2013-14, however the reimbursement did not come in until this fiscal year (2014-15).

Lyzeth Alaffa stated that there was an adjustment to the accounts payable account for \$149 and some minor capital assets adjustments.

Stan Martinez stated that there was a management letter with no new findings, but some same issues from last year. There were invoices without a purchase order. Some purchase orders were done after the invoice date.

Council Member Carter asked how many invoices were tested. Lyzeth Alaffa stated that they tested 60 invoices and 8 were not in compliance. There were 4 invoices with no purchase order. Council Member Carter stated that 8 out of 60 is a lot of invoices to be missing purchase orders.

Rafael Salazar asked what the average cost of these invoices was? Lyzeth Alaffa stated that they ranged from \$50 – 100.00. These are usually invoices that are required as an emergency and a purchase order is not processed.

Council Member Carter asked how many invoices were cancelled out of the 60 that were tested. Lyzeth Alaffa stated that more than 50 were not canceled. Council Member Carter stated that this is a big problem.

### **3. ADJOURNMENT**

**Council Member Carter made a motion to adjourn meeting at 5:50 pm, Council Member Meschi seconded the motion. All voted “aye” to approve, motion carried.**

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Michael Carter, Mayor Protem

Attest:

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Alma Deckard, City Secretary