

City of Coral Gables City Commission Meeting
Agenda Item F-10
April 16, 2024
City Commission Chambers
405 Biltmore Way, Coral Gables, FL

City Commission

Mayor Vince Lago

Vice Mayor Rhonda Anderson

Commissioner Melissa Castro

Commissioner Ariel Fernandez

Commissioner Kirk Menendez

City Staff

City Manager, Amos Rojas, Jr.

City Attorney, Cristina Suárez

City Clerk, Billy Urquia

Finance Director, Diana Gomez

Public Speaker(s)

Maria Cruz

Agenda Item F-10 [4:40 p.m.]

Update on the P-Card audit.

(Sponsored by Commissioner Fernandez)

Mayor Lago: Moving on to F-10. Commissioner Fernandez.

Commissioner Fernandez: I think staff had a presentation.

Finance Director Gomez: Good afternoon. Diana Gomez, Finance Director. For the record, Celeste Walker-Harmon had to leave for a medical appointment, but she is on the Zoom. So, if we have questions for Celeste, she's available on the Zoom, I was told. So at the January 23rd,

City Commission Meeting

April 16, 2024

Agenda Item F-10 - Update on the P-Card audit.

2023 Commission meeting, the City Commission directed that an audit be initiated to review the Amazon P-Card purchases for the City to determine if any misuse or violations of the program existed. This item is to provide an update as to the status of that audit. We've already provided the Commission via email, a preliminary report for the eight-month period from June 2023 to January 2024, as information was readily available in our new financial management system. We are actively working on the remaining 16 months of information; however, that has proven to be much more of a manually intensive process and will take a little bit longer than the three months that we originally discussed at that first meeting. So, we expect that that portion of the review to be completed in the next six to eight weeks. So, one, we wanted to inform you that we were not ready within the three months that we originally asked for. We need a little bit of extra time. So, the Amazon transactions made by departmental users are reviewed by department directors and then by the Procurement Division of the Finance Department each month with a P-Card reconciliation process. Procurement-specific duties are to enforce and monitor the guidelines in place for the program, while the department directors have the discretion and ultimate responsibility for determining and approving what purchases are necessary for them to conduct business and to maintain operations for the respective departments. When we performed their subsequent review of the Amazon transactions, we found that there was no misuse of City funds had been identified. All purchases were made in accordance with City and departmental past practices and policies in effect at the time. So, I don't know if there's any specific questions, but that's so far what we have found with the eight-month period that we have looked at.

Commissioner Fernandez: Right, so I guess, as I mentioned earlier, I understand that based on past practices, you did not find anything that's inappropriate. And having conversations with the Manager, new procedures have been put in place and new protocols to ensure that there are no questionable charges in these reports going forward. But I don't agree with the fact that taxpayer dollars were not spent in a way that they shouldn't have. Buying gifts for -- wedding gifts for people, you know, \$12,000 in Amazon gift cards. I understand they were for employees at an event, but for the --

Finance Director Gomez: Yeah, those were reimbursed by the insurance companies.

Commissioner Fernandez: Right.

Finance Director Gomez: So taxpayer dollars did not pay for that.

Commissioner Fernandez: But at the end of the day, it is, because that's -- we paid that insurance company, we got that as a credit for training that staff was doing. There has to be a better way to do it. I understand that having reviewed this, you have said there's nothing wrong. In some of these charges, I don't know who approved it. In this report, some of them, the name of the individual is, and some of the most questionable ones, the former City Manager was blamed for the approval. There's other things that, you know, I brought up the steamer as one of the things last time. And the response here is that the steamer was being used to -- for tablecloths in

Development Services. Well, it just so happens I went to one of those lunches at development services. There was no tablecloth. So, where's the tablecloth? And as far as my conversations with folks there, there are no tablecloths in Development Services. So, I understand we have a reason for everything and your team has done a great job of putting this together, but I'm not comfortable with the results. And that's why when the Mayor brings up doing a full forensic audit, I think that that may be the direction we have to go. I'm not comfortable with these results. And I understand, you know, it took a lot of time to do this. And what you have told me is it's going to take a lot more time to do the prior year and four months because it is a different software and there is more paper trail that has to be tracked down. But honestly in seeing this, I think we have to. We need to continue to look into this. And as I've mentioned before, this is just Amazon. There's tons of other things that have been paid for with our P-Cards which I'm now asking questions about because Amazon is an easy one to track. The information is there online, you can print out a list of everything that you've purchased with the dates, what was paid. So, you know, I appreciate the work that has put in, but even though I had preliminarily told you let's focus on one department, I think we need to continue the audit the way that it was being done.

Finance Director Gomez: And we have been.

Commissioner Fernandez: And as long as it takes to get the final results. And I appreciate the fact that the Manager has taken lead on this and changing some of these protocols because some things were basically falling through the cracks because there was no set protocol on what could and could not be done. I spent 13 years working in Congress. You basically had -- when you were putting in for a specific charge, you almost had to give blood to prove that it was actually a charge that you should be putting in. But there was definitely no, you know, congressionally provided, you know, supplies for us to cook in a kitchen. I'm wondering why we even have a cooktop in Development Services. That's a fire hazard. It's not a place that's equipped to do this kind of -- to have somebody cooking. Headphones, we had to bring them from home. You know, when we were giving a gift to somebody who was -- and I'm not talking to you directly. You're here --

Finance Director Gomez: Sure.

Commissioner Fernandez: -- because you've done the audit. I think it's in general. We need to be more conscious about the money that we're spending. And like the Mayor received calls from employees that this is a morale issue, I've received calls from employees who believe that this is a positive morale booster because there's more accountability and there's going to be a process in place that makes it easier for them to make decisions when they're putting in for a charge. So, I appreciate all the work that's been done, but I think we need to continue moving forward. And I applaud you, Mr. Manager, for putting in some fixes to some of the issues that we've been having. I know coffee was one of the things that was brought up and you have completely changed the policy on coffee moving forward. And I think we're taking the right steps to fix what, as I brought -- when I brought this up, I said we wanted to make sure there was no public corruption. And I think it would be a big positive for the City if we find no public corruption in this. That would be

great. But there are questionable charges. Even if we want to say there aren't questionable charges, there are questionable charges. You know, how do we account for \$12,000 in Amazon gift cards? You know, I'm sure that there's a process in place, but these are questions that residents are going to be answering -- asking. So, I would like to see a little more detail to this going forward, who approved these, if it's a large charge, like \$12,000 in Amazon gift cards, what the process was to issue those gift cards and that this actually came from outside, how these cards were administered. Was it a \$25 gift card given to an employee or was it \$500 in gift cards given to one employee? Because these are questions that need to be answered.

Mayor Lago: So, if I may. So, I'm happy that The Herald is here because The Herald ran a very comprehensive story on this and so did the blogs. They ran a very comprehensive story. I'm going to ask for a few -- I'm going to ask for a few things. I have a finance background and we do audits in my business constantly to ensure that we're on the right track. And when we submit our financials to institutions, public institutions, they better be perfect because contracts depend on it. So, I'm going to make a request. And I'm requesting that every single document that I'm given, the Miami Herald is copied on it. Just like we wrote a very salacious article on this, I want to write an article saying there was no evidence of corruption or malfeasance. So, let's start with what I would like, and I hope my colleagues in the Commission will support me. Madam Finance Director, through the Manager, I would like a one-page explanation of what were the previous standards in regards to using a P-Card and approving a P-Card across the board. What are the new standards of using a P-Card? Everything -- and everything that goes with it. I would like to find out -- you say, as our Finance Director, there was no questionable purchases. Commissioner Fernandez says there was questionable purchases. I would like for you, through the Manager again, for example, \$12,000 worth of gift cards, which you said they weren't because they were given to all the employees and we were reimbursed for it. I heard there was pantyhose that were bought. I heard that there was a cooktop. And in regards to a cooktop, I'm not sure, and I wish Doug was here, I'm pretty sure that the building next door is sprinklered, so it doesn't matter if we have a cooktop there. At the end of the day, it meets our fire protocol so we can have a cooktop there, due to fire rating and fire sprinklers. I would like to know the questionable items that are supposedly as per the old protocol being called into question by Commissioner Fernandez. Whatever they may be.

Finance Director Gomez: I don't have that information. I don't know what is considered questionable.

Mayor Lago: But if I may.

Finance Director Gomez: I think it's a judgment call.

Mayor Lago: If I may -- but if I may.

Finance Director Gomez: Sure.

Mayor Lago: But if I may, just let's go through the Manager. Commissioner Fernandez will work through the Manager. I want to document this in a memo, and I want this provided to The Herald, and to the blogs, and to every media outlet. Because when you go out there and you say that there's corruption, and malfeasance, and P-Cards are being misspent, it hits social media, it goes out there, it's on the wall, but there's never a retraction article stating, hey, look, like you said, what was it exactly you said, Madam Finance Director, that there was no -- as per the previous protocols, there was no...

Finance Director Gomez: So, we did not find any misuse of City funds for the purchases that were made, that they were made in accordance with departmental past practices and City policies in place at the time.

Mayor Lago: Okay. Do you believe in a city of our magnitude that a city director, a city employee, a staff member having to call Procurement to spend over \$1,000 is common practice or is that being very stringent?

Finance Director Gomez: So that is what we do. We make sure that -- yeah, so it's...

Mayor Lago: In comparison to other cities.

Finance Director Gomez: Some cities have larger thresholds than a thousand dollars.

Mayor Lago: So, we're not breaking new records here. We're actually being even more stringent in regards to our expenditures. I want all that information. What are the questionable -- what are the questionable expenditures? What are past practices? What are new practices? I want it memorialized. I want it brought before the Commission and then we will make that a public record so that everyone can have that at the end of the day. Because it's very easy to make accusations and say it's the past Manager's fault and it's staff members' fault, it's the Commission's fault, but at the end of the day, this is what tarnishes people's reputations. This is what tarnishes people's reputations, these type of comments. And whether Commissioner Fernandez only heard glowing positive things, I only heard people saying I wish they wouldn't have said that we're corrupt. And in my house, there's a standard policy. There's no paper, there's no plastic, there's no none of that stuff. We try to be as sustainable as possible. So, we try to do everything we can to have plates, to have things that again, are as sustainable as possible. So, it doesn't surprise me that in an office building of that size, when people are meeting on a regular occurrence to sit down and eat together, that you have plates, and you have spoons, and you have forks, and you have knives. So, I'm looking for a smoking gun. I'm looking for money. I'm looking for, you know, paying -- you know, money that should have not been spent. I'm looking for something really tangible because we need to be very, very, very careful what we say because in an effort to politicize something, we're only hurting ourselves as a city. That's all we're doing. That's all we're doing. And I want to be very clear about that. So, I'm asking for the support of the Commission. So, if I could get

that within the next two weeks, and we can present that at the next Commission meeting so it's a public document, so that people can see, maybe Commissioner Fernandez says, look, these are the top 15 things that are questionable. I want to know what those purchases are. I want to know how much the steamer was. And I want to see a price next to the steamer. If the steamer was \$30, \$100, \$200, \$300, I want to know exactly how much the steamer was. I want to know -- I heard there was a mirror that was bought. And then now I find out that mirror wasn't a vanity mirror. That mirror was because people were against a wall and they put the mirror up so the person didn't have to constantly turn around to see if somebody was coming to the first floor so they could just look up and see if there was somebody there. So, there's the way that you phrase things, there's the way that you say things, there's the way that, you know, that things are put out there that could potentially, again, demoralize employees who are only trying to do the best they can with the resources that they have. So, I'm trying to build us up, not tear us down. Madam Vice Mayor.

Commissioner Fernandez: It's...

Vice Mayor Anderson: I'm just going to share with...

Mayor Lago: And by the way, don't take offense. I'm not talking about anybody in this Commission. I'm just saying...

Commissioner Fernandez: No, no.

Mayor Lago: This is what I want to do.

Commissioner Fernandez: No, I'm just saying I don't think they can come up with this in two weeks because the audit is not complete. We're still missing a year and four months of this audit.

Mayor Lago: Okay, but they should be able to look at the last eight months because if she's able to say that there's -- in the first eight months of the review, that there is no -- there is no questionable purchases as per the old protocol. I want to see what the old protocol is and the new protocol. I want to see how significant the changes are. If you tell me the threshold went from \$1,000 to \$500, that is not a significant change to me. That's not. So, what I want to see is what are the changes that we've made that are being instituted by the new manager to see this grand change so that people don't buy pantyhose? And why did you buy pantyhose? Well, did you buy it because it was part of something that was required? What is the understanding and the reason why you bought a steamer? What is the reason why you bought a mirror? I just told you why the reason why the mirror was purchased. For example, one of the items that Commissioner Fernandez brought -- brought up last time, it really intrigued me, was women's feminine products.

Commissioner Fernandez: I didn't bring that up. That was a resident who brought that up.

Mayor Lago: But you said it.

Commissioner Fernandez: No, I did not. A resident brought that up.

Mayor Lago: They said women's feminine products were used. What was -- who was that resident?

Commissioner Fernandez: I think it was Ms. Cruz.

Finance Director Gomez: Yes.

Mayor Lago: So, she brought up the women's feminine products. Think about how embarrassing it is when you find out that the women's feminine products that were used were used for Project Victory children who come here and they have their period for the first time or they came unprepared, obviously, for one reason or another, and someone on staff takes them to Publix and buys some feminine -- but we use that as an opportunity to tear people down in this community and say there's corruption and there's a problem here. And the Herald prints it and the blogs print it and we look like a bunch of thieves that we're out there with P-Cards trying to justify ourselves. We have to stop politicizing what we're doing here and taking pot shots at people.

Commissioner Fernandez: So stop.

Mayor Lago: No, I'm not talk -- you shouldn't feel, you shouldn't feel that I'm talking about you.

Commissioner Fernandez: I'm not.

Mayor Lago: I don't understand why you are...

Commissioner Fernandez: You are politicizing every item.

Mayor Lago: I'm not.

Commissioner Fernandez: You just wrote a memo -- actually, you had your staff write a memo about the audit and need for a forensic audit.

Mayor Lago: We do, we do.

Commissioner Fernandez: And now you're contradicting yourself saying we don't need one.

Mayor Lago: Well, we do need one. A hundred percent we need a forensic audit. I'm not contradicting myself.

Commissioner Fernandez: You were contradicting yourself.

Mayor Lago: What I'm saying is -- I'm not contradicting myself. Stop. There's no -- don't get offensive about it.

Commissioner Fernandez: Hey, stop, stop.

Mayor Lago: Don't get offensive about it.

Commissioner Fernandez: Stop it.

Mayor Lago: Bottom line is this...

Commissioner Fernandez: (INAUDIBLE) again.

Mayor Lago: Bottom line is very simple. I'm not going to get into a back and forth with you with insults. The bottom line is simple. This has been called for. You said it very clearly there is no - - there's no malfeasance here. I would like to have that information. You know what? Maybe -- maybe I will try again. Maybe the Commissioner's correct. Maybe two weeks is not -- is not -- is not appropriate. How about a month? And if in a month when you come back, you're not ready, it's perfectly fine, but this is simple. What is the old procedures, new procedures, and what are the items that are most questionable? Give me 10 or 15 items off the top that are most egregious, I'd like to know.

Finance Director Gomez: So, if I can for a second, because I was the one that mentioned at that first meeting that the steamer was for the tablecloths, not for the Development Services Department. I don't know why or if they did. No, no, it was the Parks Department had purchased -- when I made my comment to say it was for tablecloths...

Commissioner Fernandez: On your report, it says...

Finance Director Gomez: Oh, on their report. That was their report. That's not...

Commissioner Fernandez: Yeah, on the report.

Finance Director Gomez: So, yes. So, the descriptions were provided by the department directors. Myself and Celeste and the Procurement Department, we don't know why...

Commissioner Fernandez: That's what I'm saying. I'm not blaming you.

Finance Director Gomez: Why departments purchase what they purchase. We allow -- that discretion is left to the department directors. All purchases are signed off and approved by the department director. They're not -- they are not allowed to be approved by anyone lesser than an

assistant director of the department. That is the policies that Finance has in place at all times. It has to be approved by assistant director level or higher. So, that's who is approving these purchases. I'm not going to question whether one director looks at something a little more thoroughly than another director does or whatever. I don't know. But we look at it from the standpoint, and Celeste explained it that first time when she was here, what we're looking for in terms of misuse and inappropriate use. But whether or not a department needs pantyhose, let's say it's for a play that the Parks Department is putting on, I don't know. I'm not -- it's not my place to say it's an appropriate use of public funds. The department director said that they needed that in order to continue their operations, right? So, it was not for staff -- it was not for the staff to take home per se, right? It was a -- there was a valid reason given at the time. And that's really all that we can do is get the valid business purpose for why a purchase was made. And that's what we did in this process. We looked at -- you know, we compiled all the items with as much of the description that we could get out of the system. And that's why this was a little bit easier for these eight months. And we sent it back to the departments and we said, hey, you need to look at these again. We've looked at it already because Procurement, every month when we review it, department directors look at the purchases and then Procurement reviews purchases to make sure that there's nothing that is against the policies. So, they do that each month as the transactions come through. And so, but on top of this, when we had been asked to look at it again, we did go back and send it back twice to the department directors to make sure that they had a valid business purpose and they can justify their valid business purpose for why it was purchased. So, that's why I'm saying that based on the information that was provided, there was no misuse. Now, if somebody's -- and I'm just going to be straight, right? If somebody's lying on there, they're not telling -- I can't -- don't take my word for saying there's no misuse. I'm saying based on the information that was provided to Finance, myself, Celeste, there's nothing in here that tells us that there is any misuse of City funds for these programs that are being put on. And that's the point that I'm trying to make. So, I just want to be very clear...

Commissioner Fernandez: Thank you.

Finance Director Gomez: With my words.

Mayor Lago: Madam Vice Mayor.

Vice Mayor Anderson: So, I'm in favor of the forensic audit because I do think it'll help restore the morale of the employees because they were, did come up to me, concerned about this culture of corruption allegation. Immediately after that meeting I was approached by a number of employees and it's very demoralizing. So, there is something important to having your name cleared when in public, here we're having these allegations of a culture of corruption. I heard about the steamer. I heard it was for Parks and Rec. God bless them. Instead of sending all these tablecloths out for, you know, service somewhere, they're actually going through the labor of just steaming them. It saves them time. It saves the traveling. It saves the taxpayers money in the

long run. So, you know, that's a good use. Did it get charged off to Development Services somehow?

Commissioner Fernandez: No, no, it was purchased by Development Services. It's on there. Development Services -- it was approved by Development Services director.

Finance Director Gomez: And so then my question was, who said that it wasn't used for that purpose that they said?

Commissioner Fernandez: I went to the event that it claims to be used for and there were no tablecloths.

Finance Director Gomez: For that one event? Okay, I'm sorry.

Commissioner Fernandez: But I mean, you know, if you're putting -- if you're putting forward a charge...

Finance Director Gomez: I see.

Finance Director Gomez: For a specific item that's to be used at a specific event and the item does not exist at that event, you know, it brings about questions. And that's why I'm questioning that one in particular because I personally was there...

Finance Director Gomez: I see.

Commissioner Fernandez: And there was no tablecloths.

Mayor Lago: I mean, guys, we're hanging our hat on...

Vice Mayor Anderson: But you could have -- you could have steamed your jacket...

Mayor Lago: A steamer.

Vice Mayor Anderson: While you were there.

Commissioner Fernandez: I probably...

Mayor Lago: How much is a steamer? How much is a steamer? \$20, \$30.

Commissioner Fernandez: But Mr. Mayor, that's how...

(MULTIPLE PARTIES SPEAKING IN UNISON)

Commissioner Fernandez: That's how things happen.

Mayor Lago: But the problem is...

Commissioner Fernandez: \$20 here.

Mayor Lago: You can't say...

Commissioner Fernandez: \$30 there.

Mayor Lago: I went to an event at the same Development Services, and they had actually were using tablecloths at one of those events. So, maybe they used it at that event to steam. But again, Madam Vice Mayor, let's...

Vice Mayor Anderson: I don't know if there's a possible key in mistake, they got in a wrong department, I don't know. But you'll come back to us.

Mayor Lago: Yeah.

Vice Mayor Anderson: Bottom line, we'll restore the integrity of employees. I think that's really what the purpose of this is because no one here has tried to steal money from our City coffers based on the prior policy. Do we need to tweak the policy? Possibly we need to tweak the policy going forward but...

Commissioner Fernandez: Yeah, it's already been tweaked. The Manager has already put out new policy.

Vice Mayor Anderson: I know, but we might need to do some more tweaking.

Mayor Lago: I'd love to see -- I'd love to see that. If you can give that to me through the Manager over the next month with an explanation of the past and the previous, along with, let's say, like the top 20 items that Commissioner Fernandez views as the most egregious, I'd like for that to be shared with the Commission and made public, if possible.

Commissioner Fernandez: And again, we'll work on that after you complete the full audit.

Mayor Lago: No, but I -- no, no.

Commissioner Fernandez: You're asking me to work.

Mayor Lago: (INAUDIBLE).

Commissioner Fernandez: You're asking me to put work...

Mayor Lago: I'm not asking you. I'm asking the director, through the Manager, to please provide me that information. It's not -- I don't need a vote for that. There's no vote for that. I can ask you for that information through the Manager and it's okay, it's simple. It's not that I need to require that work to get a vote on it.

Commissioner Fernandez: You asked me to work on it.

Mayor Lago: No, I did not ask you.

Commissioner Fernandez: You did, you asked her to meet with me and the Manager.

Mayor Lago: I said, if you'd like, she can provide you the information. You can tell me what are the most 20 egregious. If you don't have anything to do with the previous -- the previous standards, the new standards, that's the Manager. The Manager will provide the new standards. If he hasn't done it already, I'm pretty sure he has. You can just say -- listen, she can send you all the issues, and you can tell me I'm most concerned about these 20 and then you just send them to me or 15 or 20, whatever you feel comfortable with. But you have a month to review those documents. It's okay. Alright, thank you very much. Thank you, Diana, I appreciate you. Thank you for clarifying that.

City Clerk Urquia: Mr. Mayor...

Mayor Lago: Yes.

City Clerk Urquia: Before you move forward, I have a member of the public requesting to speak on the item.

Mayor Lago: Perfect.

City Clerk Urquia: Maria Cruz.

Mayor Lago: Good afternoon.

City Clerk Urquia: Give me one second.

Maria Cruz: Good afternoon.

Mayor Lago: Good afternoon.

Ms. Cruz: Well, we keep going back to the explanations to the justifications. The steamer was not for Parks and Recreation because I asked Fred. They have their own. This was for Development Services. While the Mayor talked about having real plates and real utensils, well, we bought three sets of real utensils because they have disappeared several times. And guess what they use when they have events? They use paper plates and plastic utensils. How do I know? Because they buy them. When you're talking about unreasonable stuff, ladies and gentlemen, we're not talking -- we're talking about common sense. I have asked several people that work in offices, and I have questioned the need to have a burner for the pots and pans. According to the audit that I requested through public records, the pots and pans were to warm or heat food. I thought that was why we have the microwave. I've never seen anybody bring a sizable, like a soup pot to warm food in an office. That's to cook. How do we need a new thing that now you can make hard-boiled eggs? Hard-boiled eggs in an office? We have time to cook hard-boiled eggs. How do we --? Why did we buy frothers for the coffee, for the cappuccino, when we had a machine that did it itself? Three frothers. Why did we buy not Gatorade for the people working on the field, but Celsius energy drinks that nobody in the department saw that was for the private use of some people there? Come on, guys, you can cover everything you want. And I'm going to tell you, I'm going to take a long time to go through this again, because if they haven't found anything questionable, then I'm sorry. The fact that somebody authorized it didn't make it right. There's common sense. Nobody had to say, nobody had to explain you don't buy pots and pans for an office. You don't cook in an office. Perhaps somebody should take the time to ask some of the architects and find out how come when they went to that building, they could smell food that was being cooked, okay? I'm telling you, you can cover all you want. And you can say from now on. But when you make an audit, it's not from now on. It's what happened before. And you wouldn't want to say that nobody did anything wrong. You know what? It's okay. Numbers do not lie. Invoices do not lie. And I am telling you, I have taken the time, and this is just Amazon. And you know what? They didn't do every month that I got. For somebody to tell me that the taxpayer bought a wedding gift for somebody that was getting married? You know what? I worked. And when you had somebody that was getting married, everybody pulled together and we bought wedding gifts. And when somebody had a death in the family, we pulled together and we bought flowers. We, not the government, not the taxpayers. Please stop trying to say nothing is un -- questionable. There are questionable things. And that audit that I requested through public records also shows a lot of stuff that we don't know who authorized. I assume that now we're going to put the blame on the people that are not here anymore. No, the employees that are here that had no common sense and spent money on things that were not normal for an office situation, okay? And I'm sorry, Mayor, if you find that divisive. You know what? Tax money should not be used for personal use. I do not remember anyone bringing a pot from home in recent times, maybe, maybe 50 years ago when we didn't have microwaves. We do have microwaves now. You warm food, you heat food in the microwave. You don't bring a soup pot. And it does say "soup" on the invoice to warm maybe one cup of soup. That's ridiculous. That's insulting. And you know what? You can cover it up all you want. There's no way to cover up the invoices. And this was only a very small period of time. How did it happen before, okay? So, I'm sorry. This is -- I agree with you, they need to have a forensic audit, and it has to be from an outside firm so

the people that did not catch it at the right time do not pretend to cover it. And when you get reconciliation information that says food, food, supplies, that doesn't explain what was bought. Absolutely not. So, yes, forensic audit, I'm sure that is needed. Inspector General, amen. Let's make sure that what happened before doesn't happen again, but whoever did it before needs to face the music, too, because otherwise they get away with doing what they shouldn't have done. And it's called common sense. Common sense is the word -- or the words. You do not buy pots and pans for an office. And by the way, you say the building has sprinklers and the building has alarms. The day that there was a smoke incident because something that was put in the microwave was burned, the cardboard or something, the firemen did not get anything. They had to call to get somebody to come over because they didn't know where the smoke was coming from. So, don't be so sure that that building has everything that you think it does. Thank you.

Mayor Lago: Thank you, Maria.

City Clerk Urquia: That's it, Mr. Mayor.

Mayor Lago: My pleasure.