



THE STATE OF TEXAS §
CITY OF BROWNSVILLE §
COUNTY OF CAMERON §

MINUTES of a **Regular Meeting** of the *Audit and Oversight Committee* of the City of Brownsville, Texas, held on **Friday, July 21, 2023, at 12:15 P.M.**, with the following members present **via Webex Teleconference Meeting by logging on at:**

<https://brownsvilletx.webex.com/brownsvilletx/j.php?MTID=m3383cd0711d01be5b60bc392251dd5f2>

Meeting number: 2532 129 5533

Password: audit (28348 from video systems)

COMMISSIONERS/COMMITTEE MEMBERS PRESENT:

MAYOR JOHN F. COWEN, JR.	)	CHAIR
COMMISSIONER ROSE M. Z. GOWEN (VIRTUAL)	)	COMMITTEE MEMBER
FRANCISCO J. OROZCO	)	COMMITTEE MEMBER

OTHERS PRESENT:

JENNIFER AVENDAÑO	)	FIRST ASSISTANT CITY ATTORNEY
KEILAH FOLKERTSMA	)	CITY AUDITOR
JOSE LUIS SILVA	)	DEPUTY CITY AUDITOR
DANIELA G. GONZALEZ	)	ASSISTANT CITY AUDITOR
GRISelda ROSAS	)	DEPUTY CITY SECRETARY

ABSENT:

NONE.

1) Call to Order:

A quorum being present, Ms. Daniela G. Gonzalez, Assistant City Auditor, read the call to consider the following matters as posted and filed for the record in The Office of the City Secretary on July 17, 2023. The meeting was called to order at 12:19 p.m. by Mayor John F. Cowen, Jr., Chair.

2) Public Comment Period:

Mr. Esequiel Zeke Silva made a public comment to the Committee recommending that Brownsville Community Incentives Corporation (BCIC) be internally audited.

3) Items for individual consideration, discussion, and possible action:

A. Approval of the minutes for the following Audit an Oversight Committee meeting:

- 1. June 2, 2023, Regular Meeting**
- 2. January 07, 2022, Regular Meeting**
- 3. March 04, 2022, Regular Meeting**
- 4. July 20, 2022, Regular Meeting**
- 5. September 28, 2022, Special Meeting**
- 6. November 05, 2021, Regular Meeting**
- 7. January 22, 2020, City Facilities Visit**
- 8. March 06, 2020, Regular Meeting**
- 9. April 17, 2020, Special Meeting**
- 10. June 19, 2020, Regular Meeting**
- 11. August 07, 2020, Regular Meeting**
- 12. August 20, 2020, Special Meeting**
- 13. September 04, 2020, Regular Meeting**
- 14. September 11, 2020, Special Meeting**
- 15. November 06, 2020, Regular Meeting**

Upon motion by Commissioner Rose M.Z. Gowen, Committee Member, seconded by Mr. Francisco Orozco, Committee Member, and carried unanimously, the minutes for item A. 1. - 15., were approved.

B. City Auditor's Office update on:

1. Proposed budget,

Ms. Keilah Folkertsma, City Auditor, explained to the Committee that the Office of the City Auditor has submitted their requested budget to the City Manager's Office. Ms. Folkertsma further explains that the bigger items that were requested are related to a personnel increase for the Assistant City Auditor and auditing and data analytics software. Ms. Folkertsma requested approval from the Committee for the requested budget.

Mayor John F. Cowen, Jr., Chair questioned if there has been any feedback from the city.

Ms. Keilah Folkertsma, City Auditor, responded that there has not been feedback however was advised to provide supporting documentation for potential need of outside experts. Ms. Folkertsma mentioned that she supplied the Carr, Riggs & Ingram, LLC. (CRI) special audit for budget support for outside experts. She further stated that the software helps with compliance with the audit standards.

Mr. Francisco Orozco, Committee Member, questioned if the license could be potentially purchased throughout the departments of the city.

Ms. Keilah Folkertsma, City Auditor, responded that there is a minimum of five licenses that are transferrable within the department. She further explained that the data analytics would be beneficial for Finance and can be transferrable if they have the name of the individual. She did not believe it mattered to the vendor which department personnel hold the individual licenses.

No further discussion ensued, and no action was taken.

2. Ongoing audit(s),

Ms. Keilah Folkertsma, City Auditor, briefed the Committee that the audit for Parks and Recreation with a focus in Transportation is officially open and in the planning phase. Ms. Folkertsma continues to brief the Committee on the Entrance Conference and what it consists of, such as the objective, scope (timeframe), giving an audit process explanation, identifying points of contact (POC) for the audit, taking into consideration what resources are required for the department to function, and a list of documentation that is required to submit.

Commissioner Rose M.Z. Gowen, Committee Member, questioned what Transportation consists of for the Parks and Recreation audit, and if it is meant as their work vehicles or transportation of children to summer camps or both.

Ms. Keilah Folkertsma, City Auditor, responded that it consists of transporting people, children, or other customers by Parks.

Commissioner Rose M.Z. Gowen, Committee Member, acknowledged the response and thanked Ms. Folkertsma for the clarification.

Ms. Keilah Folkertsma, City Auditor, continued to brief the committee about the Brownsville Police Department (BPD) Property & Evidence audit being assigned to Ms. Daniela Gonzalez, Assistant City Auditor, but mentioned it has not officially opened due to working on follow-ups we will soon discuss. Ms. Folkertsma mentioned that the third audit is between Organizational Development & Human Resources (OD&HR), Brownsville Community Incentive Corporation (BCIC) and Brownsville Public Utilities Board (BPUB) rates and City Transfer. She further mentioned due to public interest, because of the compensation study recently done for OD&HR, that will be a focus.

Commissioner Rose M.Z. Gowen, Committee Member, briefed the Committee that when the Office of the City Auditor does BCIC, to request the audit information for the Sports Park that was completed during Ms. Cori Peña's active tenure.

Ms. Keilah Folkertsma, City Auditor, briefed the Committee and for the public's information, during the time the Office of the City Auditor was dormant, the only audits that are available are the audits that the previous City Auditor performed. Ms. Folkertsma stated there were hard copy audits prior to the Office of the City Auditor being disbanded the year before 2020, and only office equipment was found such as monitors and printers.

Commissioner Rose M.Z. Gowen, Committee Member, briefly added that an external auditor was hired to complete the Sports Park audit.

No further discussion ensued, and no action was taken.

3. Follow-up audit(s),

Ms. Keilah Folkertsma, City Auditor, briefed the Committee on the current follow-ups that are being worked on are Review of Land Acquisition for Greater Brownsville Incentives Corporation (GBIC) and Financial Disclosure and Ethics Review. Ms. Folkertsma mentioned a follow-up notice was given to GBIC this week to

respond with their remediation efforts since they had recently completed an audit, and the Financial and Ethics Disclosure started mid-June since the follow-up date was June 1st. In addition, Ms. Folkertsma requested from the Committee to speak to their peers, Commissioners, City Management, and to let them know that is very important for public trust and transparency to file the Personal Financial Statements (PFS) and complete their Chapter 38 Ethics training. Ms. Folkertsma further stated that it is very important for the financial disclosure to be submitted in a timely manner, otherwise the City Secretary must read the names of individuals who failed to file in a timely manner out loud in a City Commission meeting¹. Lastly, Ms. Folkertsma mentioned to the Committee that data was collected from the Organization Development and Human Resources (OD&HR) department and only 57% of those listed were compliant with Chapter 38 mandatory training. Ms. Folkertsma further stated that one anomaly was found under Daniela's file, and she was told by OD&HR that it was reset and considered a rare occurrence although the employee has the certificate of completion.

Mayor John F. Cowen, Jr., Chair, questioned if the 57% included all city employees.

Ms. Keilah Folkertsma, City Auditor, responded that it includes city employees, as well as Commissioners and board members that are supposed to be assigned the ethics training.

Mr. Francisco Orozco, Committee Member, commented that a video link was sent to board members and recalls doing it and the video was not too long.

Ms. Keilah Folkertsma, City Auditor, commented, as an auditor supporting documentation is what is looked for and that everyone needs to be mindful of keeping those files in order, and the financial disclosures should be publicly available per ordinance. Ms. Folkertsma further mentioned if anyone has a question or concern of who has what business or if they're doing business with the city, it should be publicly facing.

Mayor John F. Cowen, Jr., Chair, commented his struggle to put those financial disclosures on the website.

Ms. Keilah Folkertsma, City Auditor, mentioned that it is not difficult to upload items into the website, however, there are some applications that the city has been using that make it more difficult than it needs to be, and this should be looked at in the future.

Ms. Keilah Folkertsma, City Auditor, briefed the Committee on the remaining four follow-ups that are estimated to be completed after September 30, 2023. She mentioned that the Finance department has started to do their own monitoring program for cash counts for the Petty Cash and Change Fund follow-up and have started working on the controlled asset inventory since a spot check was done within the department. Ms. Folkertsma continued to brief the Committee about the Call Center follow-up where they are continuously working on the

¹ Brownsville, Texas – Code of Ordinances/ Chapter 38 CODE OF ETHICS/ Article VI. FINANCIAL DISCLOSURE/ Sec. 38-156 – Financial disclosure report., specifically (f) (1) and (d) and (g). EXCERPT: g. Upon determining that a person who is required to file a financial disclosure report has failed to do so timely or has filed incomplete or unresponsive information:1.Notify the person by certified mail that failure to file or correct the filing within 15 days after the original deadline is a violation of this chapter; and2.Publicly announce to the city commission the names of those who have not timely or completely filed a financial disclosure report and to whom the notification is being sent.(2)The failure of the city secretary to provide any notification required by subsection (f)(1) of this section does not bar appropriate remedial action, but may be considered on the issue of culpability.(g)Violations. In addition to other remedies and penalties set forth in this chapter, a violation of this section is punishable as provided in section 1-13. (Ord. No. 2019-1653, 3-19-2019; Ord. No. 2019-1653-A, 8-27-2019; Ord. No. 2021-1653-B, § 2, 12-7-2021)

software that receives all the 546-HELP phone calls and added that the Audit department is receiving 546-HELP phone calls as well. Lastly, she mentioned on the Procurement Card (P-Card) follow-up, that Mr. Mike Delmore, Chief Financial Officer (CFO), had concerns with the p-card. She stated with a data analysis software tool, testing could be done to find and correct the issue.

No further discussion ensued, and no action was taken.

4. Review of by-laws,

Ms. Keilah Folkertsma, City Auditor, briefed the Committee about the by-laws have been reviewed and sent over to the Committee via e-mail and included the Office of the City Attorney for their input. Ms. Folkertsma mentioned the changes to the by-laws include the standards for the Global Internal Audit Standards (GIAS) rather than International Professional Practices Framework (IPPF) and would like to implement the Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS) or the Yellow Book, because the city is a government entity. She further mentioned about the comments stated on the by-laws document sent to the Committee via e-mail showing the difference between the by-laws, charter or ordinance and stated they should all align with one another.

Mr. Francisco Orozco, Committee Member, stated any comments that he had on the by-laws he will relay them to both Legal and Ms. Folkertsma.

Ms. Keilah Folkertsma, City Auditor, acknowledged the comment and thanked the Committee Member. No further discussion ensued, and no action was taken.

5. Fraud reporting, and

Ms. Keilah Folkertsma, City Auditor, informed the Committee that there wasn't any fraud reporting during this time. Ms. Folkertsma mentioned although no fraud reporting was available for the previous month, several concerns have been brought forward to the department regarding potentially auditing Brownsville Community Improvement Corporation (BCIC). Ms. Folkertsma further mentioned the department is preparing to do a community outreach at an upcoming Farmer's Market by distributing items such as keychains, refrigerator magnets, or similar item with the fraud hotline number.

Mayor John F. Cowen, Jr., Chair, commented the importance of also marketing the fraud hotline within the organization.

Ms. Keilah Folkertsma, City Auditor, demonstrated to the Committee the Fraud Reporting Link and how the webpage looks when an individual wants to fill out a form for fraud reporting.

Mr. Francisco Orozco, Committee Member, questioned if there is a requirement on the form to provide disclosure of the individual's personal information.

Ms. Keilah Folkertsma, City Auditor, responded that the Office of the City Auditor will follow up with the Enterprise Applications (EA) department to ensure that personal information is not required to submit when filling out the form.

No further discussion ensued, and no action was taken.

6. Other items of interest related to the Office of the City Auditor

Ms. Keilah Folkertsma, City Auditor, briefed the Committee on expecting to move back downtown to 1045 E. Washington Street towards the end of September. Ms. Folkertsma mentioned being informed the “Pyramid” on Ruben M. Torres (FM 802) will be vacated as well and would like to consider that an option.

Mayor John F. Cowen, Jr., Chair, mentioned that there are other proposed plans for that location.

Ms. Keilah Folkertsma, City Auditor, informed the Committee about not requesting a budget for improvements towards the building until after the move is finalized.

Mayor John F. Cowen, Jr., Chair, stated the location in 1045 East Washington is in good condition and the previous tenants were the city’s legal team.

Ms. Keilah Folkertsma, City Auditor, informed the Committee for internal controls purposes and learning the enterprise resource planning (ERP) system Logos, Ms. Folkertsma asked the Finance department what reports are generated on a regular basis such as daily or weekly and how to generate those reports. Ms. Folkertsma was advised that there were no reports and was recommended to sit individually with each staff member to learn the process since the Finance management was busy. She further mentioned monitoring and spot checking several items in each report would be beneficial and best practice in management’s perspective as part of monitoring, which is an internal control. Ms. Folkertsma lastly mentioned the importance of knowing and understanding the ERP system as an auditor.

Mayor John F. Cowen, Jr., Chair, opened the floor for questions.

Ms. Keilah Folkertsma, City Auditor, mentioned to the Committee the PowerPoint presentation will be included in the minutes.

No further discussion ensued, and no action was taken.

4) Executive Session:

Upon motion by Mr. Francisco Orozco, Committee Member, seconded by Commissioner Rose M.Z. Gowen, Committee Member, and carried unanimously, the Executive session convened at 12:49 p.m.

A. Close Session pursuant to Tex. Gov’t Code Section 551.071 (Consultation with Attorney) regarding the Carr, Riggs & Ingram (CRI) Report dated September 29, 2022.

All items listed in the Executive Session were discussed during the Executive Session and a certified agenda was kept.

Upon conclusion of Executive Session, the Regular Meeting reconvened at 1:04 p.m. There was no action taken in the Executive Session.

5) Possible Action on any item(s) as discussed in executive session:

A. Consideration and ACTION, if any, regarding the CRI report.

Upon motion by Mr. Francisco Orozco, Committee Member, to proceed as discussed in Executive Session regarding the CRI report, the motion was seconded Commissioner Rose M.Z. Gowen, Committee Member, and

carried unanimously.

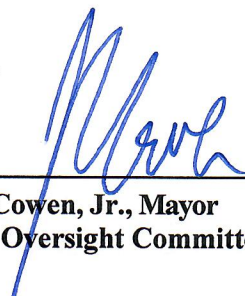
6) Future Agenda Items

No items were discussed at this time.

7) Adjournment

There being no further business to come before the Audit and Oversight Committee, upon duly made motion the meeting adjourned at 1:05 p.m.

Approved this 18th day of August, 2023.



John F. Cowen, Jr., Mayor
Audit & Oversight Committee Chair

Attest:



Keilah Folkertsma, MBA, CFE, CIA
City Auditor

Respectfully Submitted by:
Daniela G. Gonzalez, Assistant City Auditor
Office of the City Auditor



NOTICE OF A PUBLIC MEETING OF THE Audit and Oversight Committee

Pursuant to Chapter 551, Title 5 of the Texas Government Code, the Texas Open Meetings Act, notice is hereby given that a *Regular Meeting* of the **Audit and Oversight Committee** of the City of Brownsville, will be conducted on **July 21, 2023, at 12:15 p.m.**, at the **City Commission Chambers**, located on the **Second Floor-City Hall/Federal Building**, located at **1001 East Elizabeth Street**, Brownsville, Texas 78520.

Pursuant to Section 551.127, Texas Government Code, one or more members of the Audit & Oversight Committee or employees may attend this meeting remotely using videoconferencing technology. The video and audio feed of the videoconferencing equipment can be viewed and heard by the public at the address posted above as the location of the meeting.

Members of the Public, Employees, and the City Commission may join via the Webex Teleconference Meeting by logging on at:

<https://brownsvilletx.webex.com/brownsvilletx/j.php?MTID=m3383cd0711d01be5b60bc392251dd5f2>

Password: audit (28348 from video systems)

1) CALL TO ORDER

2) PUBLIC COMMENT PERIOD

3) Items for Individual Consideration, Discussion, and Possible Action

A. Approval of the Minutes for the following Audit and Oversight Committee meeting:

1. June 2, 2023, Regular Meeting
2. January 07, 2022, Regular Meeting
3. March 04, 2022, Regular Meeting
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12. August 20, 2020, Special Meeting
13. September 04, 2020, Regular Meeting
14. September 11, 2020, Special Meeting
15. November 06, 2020, Regular Meeting

B. City Auditor's Office Update

1. Proposed budget,
2. Ongoing audit(s),
3. Follow-up audit(s),
4. Review of by-laws,
5. Fraud reporting, and
6. Other items of interest related to the Office of the City Auditor



City Auditor Update

By the Office of the City Auditor

July 21, 2023

cityauditor@brownsvilletx.gov

<https://www.brownsvilletx.gov/2098/City-Auditor>

B. 1. Office of the City Auditor Requested Budget

City Auditor	01-131			
Personnel Services handled by OD&HR s/be updated for current salaries and additional requested for Assistant				
Budget GL Account	Description	Amount Approved	Amount Requested	% Increase/-decrease
01-131-601	Supervision (City Auditor and Deputy City Auditor)	\$118,650.00	\$196,724.00	65.80%
01-131-602	Clerical (actual Assistant City Auditor \$47,023.60)	\$98,748.00	\$60,000.00	-39.24%
01-131-606	TMRS 14 percent match to employee 7 percent	\$38,462.00		
01-131-607	F.I.C.A.	\$17,166.00		
01-131-608	Medical Insurance	\$18,756.00		
01-131-609	Life Insurance	\$78.00		
01-131-610	Workers Compensation	\$291.00		
01-131-619	Miscellaneous (vacancy)	-\$5,591.00		
01-131-623	Dental Insurance	\$846.00		
Total Personnel Services:		\$287,406.00		26.56%
Materials and Supplies				
01-131-701	Office Supplies	\$3,000.00	\$1,500.00	-50.00%
01-131-703	Foods, Meals, Ice, Water (Committees)		\$2,000.00	100.00%
01-131-705	Fuel & Lubricants	\$0.00	\$0.00	0.00%
01-131-706	Minor TI/Equip/Furn Under \$15,000*	\$7,500.00	\$7,500.00	0.00%
01-131-710	Books & Periodicals	\$300.00	\$300.00	0.00%
01-131-711	Postage / Shipping Charges		\$0.00	0.00%
01-131-712	Photo Equip / Supply Under \$15,000	\$500.00	\$300.00	-40.00%
Total Materials and Supplies:		\$11,300.00	\$11,600.00	2.65%
Miscellaneous Services				
01-131-761	Communications	\$4,000.00	\$4,000.00	0.00%
01-131-763	Insurance or Bonds		\$0.00	0.00%
01-131-765	Professional Services		\$20,000.00	0.00%
01-131-767	Travel Expense (non-Training)	\$2,000.00	\$2,000.00	0.00%
01-131-769	Auto Allowance	\$7,000.00	\$7,000.00	0.00%
01-131-770	Training Expense	\$9,200.00	\$30,000.00	226.09%
01-131-776	Dues / Memberships / Web Subscriptions	\$3,800.00	\$4,300.00	13.16%
01-131-779	Other		\$0.00	0.00%
01-131-779-27	Other Temporary Workforce	\$1,500.00	\$0.00	-100.00%
9999-999 Enhancement	Data Analysis Software Implementation Fee 1st year	High estimate	\$123,000.00	100%
9999-999 Enhancement	Data Analysis Annual Fee	High estimate	\$102,000.00	100%
9999-999 Enhancement	Audit Software Implementation Fee 1st year	High estimate	\$43,000.00	100%
9999-999 Enhancement	Audit Software Annual Fee	High estimate	\$12,000.00	100%
9999-999 Enhancement	Standard Lease of Copier	Estimate	\$2,800.00	100%
9999-999 Enhancement	Other Data Analysis Software Implementation/annual Fee	High estimate	\$35,000.00	100%
Total Miscellaneous Services:		\$326,206.00	\$408,300.00	25.17%

B. 2. Ongoing Audit(s)

2023-R-01 Parks and Recreation (Transportation)

2023-R-02 BPD Property & Evidence (assigned – not opened)

Currently competing for the next to be assigned are OD&HR, BCIC, and BPUB rates and City Transfer

Published reports can be found at:

<https://www.brownsilletx.gov/2103/Reports>

B. 3. Follow Up Audit(s)

2021-01-F-02 Review of Land Acquisition GBIC

2021-03-F-02 Financial Disclosure and Ethics Review

We will start the following after the expected completion dates (ECD's)
September 30 , 2023:

- 2020-02-F-03 Petty Cash and Change Fund,
- 2021-02-F-03 Controlled Asset Inventory,
- 2021-04-F-03 City's Call Center, and
- 2021-05-F-03 Procurement Card (P-Card)

B. 4. Review of By-Laws

We are sharing our review of the bylaws via email using Microsoft Word's Track Changes

As mentioned in our last meeting the Institute of Internal Auditors (IIA) standards are being updated from the International Professional Practices Framework (IPPF) or Red Book to the Global Internal Audit Standards (GIAS) this fall, so some comments will relate to that change

We would also like to consider adding the Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS or Yellow Book)

Some comments are based on difference between the bylaws and charter or ordinance

B. 5. Fraud Reporting

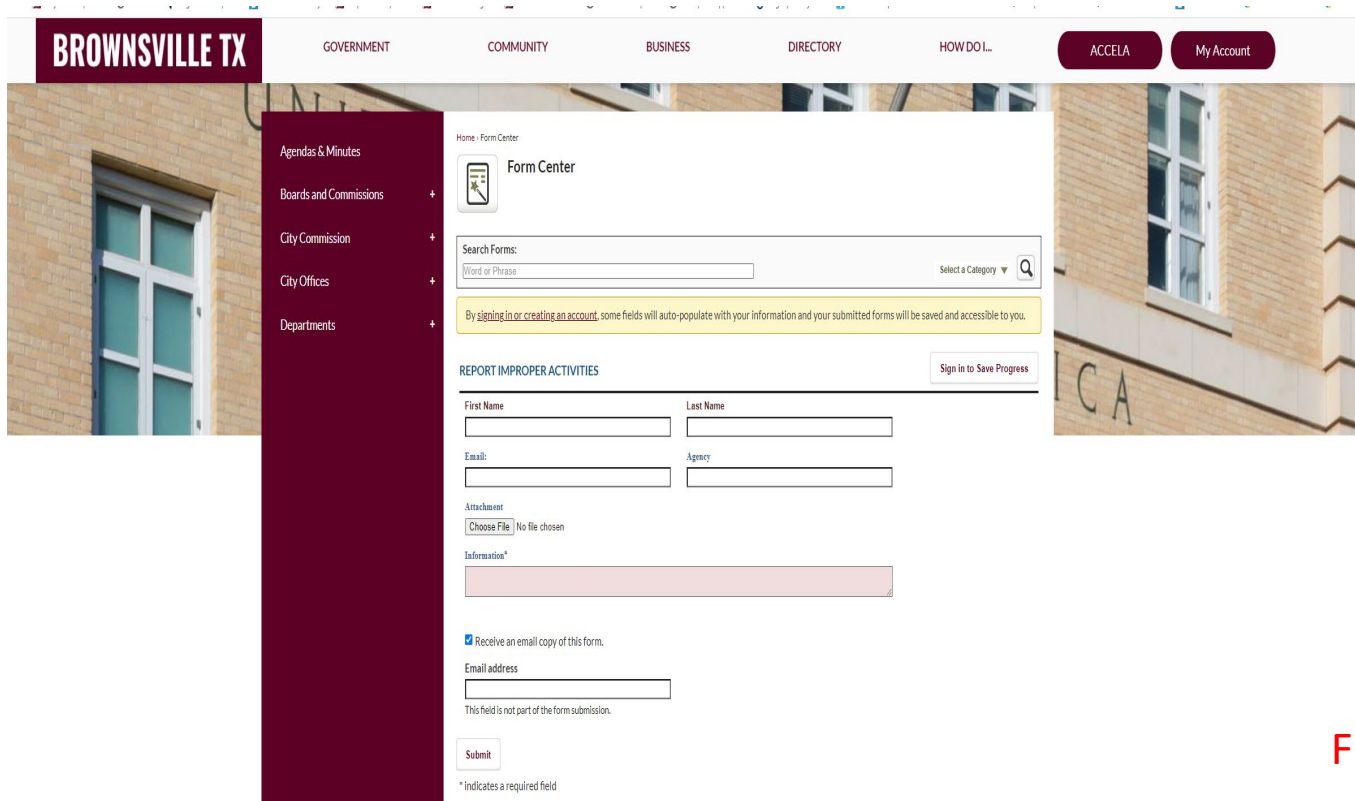
We have not had any official fraud reports, but I have had multiple people ask if we would be auditing Brownsville Community Improvement Corporation (BCIC) on their grantee selection process or other processes. They have not been audited since 2020 per the records I have access to, which only include those of my immediate predecessor.

We are preparing to do a community outreach during an upcoming Farmer's Market and have started discussions with Communications and Marketing about ideas for a short video letting the community know what we can look into if they suspect wrongdoing.

Fraud Hotline: 956-548-6102

Fraud Reporting Link

<https://www.brownsvilletx.gov/FormCenter/City-Auditor-19/REPORT-IMPROPER-ACTIVITIES-207>



The screenshot displays the Brownsville TX Form Center website. The header includes the city name and navigation links for Government, Community, Business, Directory, and How Do I... There are also buttons for 'ACCELA' and 'My Account'. A sidebar on the left lists various city services. The main content area shows the 'Form Center' with a search bar and a 'REPORT IMPROPER ACTIVITIES' form. The form includes fields for First Name, Last Name, Email, and Agency, along with an attachment section and a checkbox for receiving an email copy. A 'Submit' button is at the bottom.

BROWNSVILLE TX

GOVERNMENT COMMUNITY BUSINESS DIRECTORY HOW DO I... ACCELA My Account

Agendas & Minutes
Boards and Commissions
City Commission
City Offices
Departments

Home > Form Center

Form Center

Search Forms:
Word or Phrase Select a Category

By signing in or creating an account, some fields will auto-populate with your information and your submitted forms will be saved and accessible to you.

REPORT IMPROPER ACTIVITIES Sign In to Save Progress

First Name Last Name
Email Agency

Attachment
Choose File No file chosen

Information*

☒ Receive an email copy of this form.
Email address
This field is not part of the form submission.

Submit

* indicates a required field

Fraud Hotline: 956-548-6102

B. 6. Other Items

We still expect our move back downtown to 1045 E. Washington Street to be in September towards the end of the month, however, we understand that the “Pyramid” on Ruben M. Torres (FM 802) will be vacated at the same time.

We did not ask for any budget for any improvements that might be needed as we won't know what we'll need until after moving

We have tentative plans to sit with individual staff members in Finance to determine what reports they run in the Logos, how often they run them, and the purpose so we can better understand how Finance uses the system

Conclusion

Questions?

Contact Information

- City Auditor Main 956-548-6003
- City Auditor Personal 956-548-6004
- Fraud Hotline 956-548-6120
- City Auditor Cell 956-556-0738
- keilah.folkertsma@brownsvilletx.gov

4) Executive Session

A. Closed Session pursuant to Tex. Gov't Code Section 551.071 (Consultation with Attorney) regarding the Carr, Riggs & Ingram (CRI) Report dated September 29, 2022.

5) Possible Action on any Item(s) as Discussed in Executive Session

A. Consideration and ACTION, if any, regarding the CRI report.

6) Future Agenda Items

7) Adjournment

Contact Information

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