



## OFFICE OF THE COMMISSION AUDITOR

### MEMORANDUM

**TO:** Honorable Chairman Oliver G. Gilbert, III  
and Members, Board of County Commissioners

**FROM:** Adeyinka Majekodunmi, CPA  
Commission Auditor

A handwritten signature in blue ink, appearing to read "Adeyinka Majekodunmi", is written over the name in the "FROM" field.

**DATE:** May 1, 2024

**SUBJECT:** **Resolution Authorizing First Amendment to Lease Agreement with Le Jardin Community Center, Inc., a Florida Not-for-Profit Corporation, as Tenant, and the County as Landlord, for County-Owned Property Located at the Corner of S. Flagler Avenue and SW 7 Street, Homestead, Florida; to Amend the Use of the Leased Premises and Authorize the Tenant to Construct and Operate a Playground, Parking Lot, and Host Community Events and to Amend Insurance Language Within the Lease Agreement Providing More Coverage to Landlord; Authorizing the County Mayor or County Mayor's Designee to Execute the Amendment, to Exercise All Rights Conferred Therein, and to Take All Actions Necessary to Effectuate Same**

Pursuant to [Resolution No. R-129-22](#), adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, the Office of the Commission Auditor (OCA) is directed to independently and simultaneously review and comment on the proposed leasing and conveyance of County property prior to the submission of an agenda item to the Board of County Commissioners (BCC). The OCA is providing this report as a Supplement to the BCC Agenda File Item No. 240720.

#### **Commission Auditor's Observations:**

The OCA completed a comprehensive review of the intended recipient of the lease agreement, "Le Jardin Community Center, Inc.". This review extended to the entity's key personnel and contractors of the lease recipient. The results yielded the following:

- A. Background research performed on "Le Jardin Community Center, Inc.", key personnel of the entity, and contractors yielded no material findings.
- B. "Le Jardin Community Center, Inc.", key personnel of the entity, and contractors were not previously leased or conveyed County properties for Infill, Affordable, or Workforce Housing, as authorized through BCC resolution.

Scope of Review:

The OCA's review of the subject lease agreement is based on information provided by the Internal Services Department (ISD), which includes the documents listed under the *Source Documents* section below.

As part of OCA's due diligence procedures, OCA identifies all entities and persons having a disclosed or observed interest in the BCC approval of the lease.

Methodology:

OCA's review of the entity listed included the following procedures:

- A. A review of Board-approved conveyances to external parties for Infill, Affordable, and Workforce Housing as authorized through BCC resolution.
- B. A review of privately owned properties developed under the Miami-Dade County Infill Housing Program.
- C. A search of the Miami-Dade Property Appraiser's records to ascertain any evidence of risk factors, including entities with a history of previously conveyed or leased County-owned property that was later the subject of an involuntary reverter or lease termination by the County.
- D. A search of the Miami-Dade County Commission Legislation and Miami-Dade Clerk of the Courts (COC) database for previous leases and sales.
- E. A search of Miami-Dade County internal procurement applications and past County contracts for the recipient and principals.
- F. Background research into corporate records, business affiliations, and registrations.

Source Documents:

The documents listed below were used during our review:

1. February 20, 2024, Ownership Disclosure Affidavit, *Le Jardin Community Center, Inc.*
2. February 13, 2024, Draft Mayoral Memorandum, *First Amendment to Lease Agreement between Miami-Dade County and Le Jardin Community Center, Inc., for County-owned Property Located at the corner of S. Flagler Avenue and SW 7 Street, Homestead, Florida (Folio: 10-7813-000-0710)*

**Exhibit 1: Le Jardin Community Center, Inc. Key Personnel and Contractors**

	<b>Entity/Individual Name</b>	<b>Relation to Le Jardin Community Center, Inc.</b>
1	Eduardo Berrones	Executive Director
2	Audelia Martinez	Chief Financial Officer/Chief Operations Officer
3	Maria-Isabel Olivera	Chair, Board of Directors
4	Damaris Hall	Vice-Chair, Board of Directors
5	Cynthia Lyle	Treasurer, Board of Directors
6	Christine Moore	Board Member
7	Jacqueline Lynch	Board Member
8	Deana Goldin	Board Member
9	Paola Usquelis	Board Member
10	Karin Gerardin	Board Member
11	Kaplan Early Learning Company	Contractor
12	Cast Development, LLC	Contractor

This report will be placed on the corresponding BCC meeting agenda. Should you have any questions or need additional information, please contact me at (305) 375-4354.

cc: Honorable Mayor Daniella Levine Cava  
Geri Bonzon-Keenan, County Attorney  
Gerald K. Sanchez, First Assistant County Attorney  
Jess McCarty, Executive Assistant County Attorney  
Carladenise Edwards, Chief Administrative Officer  
Jimmy Morales, Chief Operations Officer  
Cathy Burgos, Chief Community Services Officer  
Felix Jimenez, Inspector General, Office of the Inspector General  
Ofelia Tamayo, Director, Audit and Management Services  
Basia Pruna, Director, Clerk of the Board  
Jennifer Moon, Chief, Office of Policy and Budgetary Affairs  
Alex Munoz, Director, Internal Services Department  
Eugene Love, Agenda Coordinator  
OCA Staff