

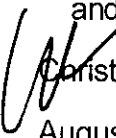
Memorandum

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To: The Honorable Carlos Alvarez, Mayor, Miami-Dade County
The Honorable Chairperson Dennis C. Moss
and Members, Board of County Commissioners, Miami-Dade County

From:  Christopher Mazzella, Inspector General

Date: August 4, 2010

Re: Former Tax Collector's Office Employee Pleads Guilty to Defrauding the
Florida Housing Finance Corporation, Ref. IG10-15

Kenneth Arthur Ferguson (Ferguson), a former employee of the Miami-Dade County Finance Department, Tax Collector's Office, pled guilty yesterday to one count of Organized Scheme to Defraud (a 2nd degree felony) and one count each of Forgery and Uttering a Forged Instrument (both 3rd degree felonies). The charges stemmed from a fraud orchestrated by Ferguson to fraudulently obtain reduced rent housing through a low-income rent program administered by the Florida Housing Finance Corporation.

The OIG was contacted in March 2010 to investigate the matter when officials at the Tax Collector's Office suspected activity of forgery. Ferguson, a Miami-Dade County employee since 1997, had forged his supervisor's signature and altered payroll statements to show that his income from the County was lower than what it actually was. He then submitted these forged and altered documents to qualify for low-income housing assistance. As a result, Ferguson received reduced rent housing benefits since 2005 exceeding \$37,000. Ferguson was arrested last month, on July 13th. He pled guilty at his arraignment.

Ferguson was adjudicated on the criminal charges and sentenced to three years of probation, with three days credit for time served in county jail. He is obligated to pay costs of investigation to the OIG and SAO. The OIG wishes to thank the Miami-Dade Finance Department and the Tax Collector's Office for their cooperation throughout this investigation.

Attachment

cc: George Burgess, County Manager, Miami-Dade County
Howard Piper, Special Assistant to the County Manager, Miami-Dade County
Carter Hammer, Director, Finance Department, Miami-Dade County
Fernando Casamayor, Tax Collector, Miami-Dade County
Cathy Jackson, Director, Audit & Management Services, Miami-Dade County
Charles Anderson, Commission Auditor, Miami-Dade County
Clerk of the Board (Copy Filed)