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Office of the Inspector General
Miami-Dade County

Memorandum

To: The Hon. Mayor Alex Penelas, Miami-Dade County

The Hon. Dr. Barbara Carey-Shuler, Chair
and Members of the Board of County Commissioners

From: Christopher Mazzella,
Inspector General

Date: February 27, 2003

Re: Marie Helene Cohen – Division Chief of the Department of Public Works, Special
Taxing Districts

Attached is a news release relating to the arrest of Marie Helene Cohen who is the Division Chief of the Special Taxing Districts. As the Division Chief, she is primarily responsible for the planning, direction, supervision and coordination of the County's Special Taxing Districts. She was appointed to this position in 1994. A joint investigation between the OIG and the Florida Department of Financial Services – Fraud Division determined that Cohen allegedly lied about her marital status on County insurance records, thereby enabling her former husband to fraudulently obtain medical insurance. It is alleged that her former husband fraudulently received over \$20,000 in insurance coverage and that County insurance providers made payments of approximately \$69,000 to various health care providers for services rendered to her former husband.

Cohen has been charged with 21 counts of Official Misconduct, Insurance Application Fraud, and Organized Scheme to defraud over \$50,000.

cc: Mr. Steve Shiver, County Manager
Mr. Aristides Rivera, Director, Public Works Department
Mr. Robert Ginsburg, County Attorney
Ms. Cathy Jackson, Director, Audit & Management Services

Clerk of the Board (Copy Filed)

News Release

County Official Accused of Official Misconduct and Insurance Fraud

The Division Chief of Miami-Dade County's Special Taxing Districts was arrested today and charged with 21 counts of Official Misconduct, Insurance Fraud, and Organized Scheme to Defraud.

Marie Helene Cohen, age 57, a resident of Miami-Dade, was appointed the Division Chief of the County's Public Works Department, Special Taxing Districts, in 1994. In this position, she is responsible for planning, directing, supervising, and coordinating special taxing district functions so that residents of these districts can obtain desired public improvements not normally provided through general tax revenues. Her responsibilities also include the preparation of resolutions and ordinances and a thorough knowledge of the regulations and requirements for the creation and administration of special taxing districts. There are currently approximately 1,100 districts in the County. Cohen began her County employment in 1991 as an aide and, later, as an executive assistant to a County commissioner.

According to an affidavit filed by the Miami-Dade County Office of Inspector General, the Florida Department of Financial Services, and the Dade County State Attorneys Office, between 1991 through 2002, Cohen, in her capacity as a public servant, lied about her marital status on county insurance records, thereby enabling her former husband, Mario Theard, a resident and citizen of Haiti, to fraudulently obtain medical insurance during those years. Cohen and Theard were married in 1968 but divorced in Port au Prince, Haiti, in 1979. Nevertheless, Cohen listed him as her husband.

It is alleged in the affidavit that as a result of Cohen's fraudulent activity, her former husband, Mario Theard, received over \$20,000 in fraudulent insurance coverage from two insurance companies, Blue Cross Blue Shield of Florida and Vista Health Plan (formerly known as HIP of Florida). Further, it is alleged that these two insurance providers made payments of approximately \$69,000 to various health care providers for services rendered to Mario Theard.

In commenting on the arrest, Inspector General Christopher Mazzella said that insurance fraud is a primary reason why our health insurance premiums are skyrocketing. He noted that the fraud perpetrated by Cohen adversely impacts County employees and private citizens because, ultimately, they must absorb the costs of such insurance fraud.

If convicted, Cohen faces 130 years imprisonment and \$110,000 in fines. The Dade County State Attorneys Office recommended bail for Cohen in the amount of \$110,000.

Copies of the arrest warrant and supporting affidavit can be obtained by contacting the Office of Inspector General at (305) 375-1946.

Media Availability: The Inspector General Chris Mazzella will be available for a media opportunity on Thursday, February 27, 2003 from 2:30 p.m. and 4:00 p.m. at 19 West Flagler Street, Suite 220. Mr. Mazzella can be contacted at (305) 375-1946.