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Office of the Inspector General
Miami-Dade County

Memorandum

To: The Honorable Alex Penelas, Mayor

The Honorable Chairperson Barbara Carey-Shuler, Ed.D.
and Members, Board of County Commissioners

From: Christopher Mazzella,
Inspector General

Date: November 24, 2003

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

Attached is a news release relating to Marie Helen Cohen, former Division Chief of the Special Taxing Districts. Cohen, who had been responsible for the planning, directing and supervising of the County's approximately 1,100 special taxing districts, was sentenced earlier this month. Cohen pled to charges of Official Misconduct, Organized Scheme to Defraud and Insurance Fraud. The joint investigation by the Office of the Inspector General and the Florida Department of Financial Services – Fraud Division determined that Cohen lied about her marital status to obtain County insurance benefits for her former spouse. Cohen's sentence included a condition to repay the insurance companies a total of \$82,161.55 for health care benefits she fraudulently obtained for her former husband. Cohen is also prohibited from any government employment during the term of her probation.

cc: Mr. George Burgess, County Manager
Mr. Aristides Rivera, Director, Public Works Department
Ms. Robert Ginsburg, County Attorney

Clerk of the Board (Copy Filed)



News Release

Ex- County Official enters Plea on Charges of Official Misconduct and Insurance Fraud

The former Division Chief of Miami-Dade County's Special Taxing Districts, who was arrested in February 2003, entered a plea and was sentenced earlier this month. Marie Helene Cohen, age 57, who supervised and directed the various functions of the County's approximately 1,100 special taxing districts, pled no contest to one (1) count of Organized Scheme to Defraud, a first degree felony, one (1) count of Official Misconduct, a third degree felony, and eleven (11) counts of Insurance Fraud, third degree felonies.

While in her capacity as a public servant, Cohen lied about her marital status on County insurance records and fraudulently obtained medical insurance for Mario Theard, her former spouse. Between 1991 through 2002, Cohen listed Theard as her spouse although they had been divorced since 1979. Theard, a resident and citizen of Haiti, received \$82,161.55 in fraudulent insurance coverage from companies providing health care benefits to County employees and their dependents.

Cohen was sentenced to three (3) years probation with the special condition that she not hold government employment during the term of her probation, pay restitution in the amount of \$82,161.55 to the health insurance companies, and pay costs associated with the investigation to both the Office of the Inspector General and the State of Florida Division of Insurance Fraud.

Inspector General Christopher Mazzella noted that as a result of this investigation the County instituted reforms to ensure that ineligible dependents are not being covered under County sponsored health plans. Starting in 2004 the County will begin the process of requiring documentation, such as birth certificates, marriage certificates, etc., for any dependent a County employee elects to cover under a medical or dental insurance plan.

Media inquiries should be directed to Ms. Marie Perikles at the Office of the Inspector General, 19 West Flagler Street, Suite 220, Miami, Florida 33130, phone: (305) 375-1946.