




Memorandum



Miami-Dade County Office of the Inspector General
A State of Florida Commission on Law Enforcement Accredited Agency
601 NW 1st Court ♦ South Tower, 22nd Floor ♦ Miami, Florida 33136
Phone: (305) 375-1946 ♦ Fax: (305) 579-2656
Visit our website at: www.miamidadeig.org

To: The Honorable Daniella Levine Cava, Mayor, Miami-Dade County
The Honorable Anthony Rodriguez, Chairman
and Members, Board of County Commissioners, Miami-Dade County

From: Felix Jimenez, Inspector General 

Date: August 15, 2025

Subject: OIG Report of Investigation – *Investigative Follow-Up on Selected Findings from the Audit of the Greater Miami Service Corps, Inc.,* Ref. IG24-0001-I

Attached please find the Office of the Inspector General's (OIG's) Report of Investigation concerning our investigative follow-up into the findings of the audit report issued by Audit and Management Services (AMS) in 2023.

The OIG elected to review three of the audit's findings: \$267,863 in operational expenses which were reimbursements made to a part-time, temporary employee without verifying the expenses were in fact incurred; \$42,742 in gift cards and \$7,000 in fuel cards which were distributed without reconciliation and accountability of usage; and payments that were made to owners of unregistered vendor businesses and not the businesses themselves.

Our investigation found irregular business practices, but there was no evidence of misuse of GMSC funds. We confirmed the reimbursed expenses did occur, the gift and fuel cards were used for GMSC purposes, and the unregistered vendors provided the services to GMSC that they were paid for. During the course of the investigation, we discovered that GMSC failed to issue the required tax documents to the contractors who were paid as individuals.

A draft report was provided to the County employees, Ms. Deborah Dorsett, Division Director of Greater Miami Service Corps, and Ms. Marilyn Batson, Accountant 3; and to Lonnie Lawrence, President of the Board of Directors for GMSC, and Rudolph Larrimore, tax accountant for GMSC, for their review and opportunity to provide discretionary written responses. The OIG received one response from Ms. Dorsett, which will be attached to the report as Appendix A.

The OIG would like to thank the staff of GMSC for their cooperation and for the courtesies extended to the OIG during this investigation.

Attachments

cc: Geri Bonzon-Keenan, County Attorney
Gerald Sanchez, First Assistant County Attorney
Jess McCarty, Executive Assistant County Attorney,
Ofelia Tamayo, Director, Internal Compliance Department
Yinka Majekodunmi, Commission Auditor



MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.
IG24-0001-I

I. INTRODUCTION & SYNOPSIS

On December 12, 2023, the Miami-Dade County (County) Audit and Management Services Department (AMS¹) issued a Final Audit Report on the Greater Miami Service Corps, Inc. (GMSC).² The audit, which was requested by County management, examined GMSC's validity and accuracy of payroll, procurement, and expenses, as well as transactions between the Community Action and Human Services Department (CAHSD) and GMSC.

The OIG determined that three of the audit's findings warranted investigative follow-up: \$267,863 in operational expenses which were reimbursed to a temporary part-time employee without evidence verifying that the expenses were in fact incurred; \$42,742 in gift cards and \$7,000 in fuel cards which were distributed without reconciliation and accountability of usage; and payments that were made to owners of unregistered vendor businesses and not the businesses themselves.

The OIG's investigation determined that GMSC engaged in irregular business practices, however, there was no evidence of misuse of GMSC funds. The OIG confirmed that the expenses reimbursed to the part-time temporary employee were in fact incurred on behalf of GMSC, the gift cards were provided to program participants as an incentive, the fuel cards were provided to staff for use in fueling fleet vehicles, and the individuals who were paid as GMSC contractors did provide the services they were paid for. The OIG discovered that GMSC failed to issue the required tax documents to the contractors being paid as individuals.

II. OIG JURISDICTIONAL AUTHORITY

In accordance with Section 2-1076 of the Code of Miami-Dade County, the Inspector General has the authority to make investigations of County affairs; audit, inspect, and review past, present, and proposed County and Public Health Trust programs, accounts, records, contracts, and transactions; conduct reviews, audits, inspections, and investigations of County and Public Health Trust departments, offices, agencies, and boards; and require reports from County and Public Health Trust officials and employees, including the Mayor, regarding any matter within the jurisdiction of the Inspector General.

¹ With the adoption of the FY2024-25 budget, AMS has now become the County's Internal Compliance Department. However, for purposes of this OIG report, the subject audit report, its work papers, and audit data, etc., will continue to be referenced as AMS's audit report, AMS's work papers, etc.

² [Final Audit Report - Greater Miami Service Corps, Inc.](#)

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Pursuant to the Miami-Dade County and Greater Miami Service Corps Agreement, located in Resolution R-842-19, Attachment A, subsection G, GMSC is subject to the jurisdiction of the OIG.

III. BACKGROUND LEADING TO THE OIG'S CASE INITIATION

The OIG received a complaint alleging suspicious activities within the Weatherization Assistance Program, part of CAHSD's Energy Division.³ Our review of Energy Division contracting activities revealed a pass-through, sub-contracting arrangement between the Energy Division and GMSC involving a 16% mark-up as an administrative fee. The Energy Division utilized GMSC as a sub-contractor. The Energy Division hired and supervised contractors—the majority of which could be found in the County's MCC 7040 Program—to do work on CAHSD projects, then forwarded the invoice to GMSC for payment. GMSC billed the Energy Division for the contractors, plus a 16% administrative overhead fee. The OIG sought to understand the nature of this relationship.

The OIG inquiry into this subcontracting arrangement and the basis for the 16% mark-up resulted in meetings with the Directors of CAHSD and OMB. We researched and learned about the County's creation of GMSC, its establishment as a 501(c)(3), and its entering into a cooperative agreement with the County.

In February 2023, the OIG learned that County management requested AMS audit GMSC. At that time we were apprised that the audit's scope would be limited to payroll reimbursements for CAHSD employees detached to GMSC. We later learned that the audit scope was broadened to review procurement and contract management, interdepartmental transactions, internal expenses, and, in general, the operational relationship between CAHSD and GMSC. Based on AMS's expanded scope, the OIG deferred any further review into GMSC.

Around the same time, the OIG learned from the County's Commission on Ethics and Public Trust (COE), who advised that the CAHSD Director had requested an Advisory Opinion seeking guidance on the application of the County's Ethics Code to Ms. Deborah Dorsett's dual role as CAHSD Division Director (a County employee) and GMSC Executive Director. The COE issued its informal advisory opinion on December 29, 2023, opining that the GMSC Executive Director role constitutes outside employment that is a conflict of interest.⁴

The AMS Audit Report, released in December 2023, contained several audit findings that demonstrated a lack of financial accountability on behalf of GMSC. Upon careful review

³ The OIG issued a report of investigation in IG22-0008-I: *Allegations of Improprieties Regarding the Weatherization Assistance Program*.

⁴ [COE Informal Advisory Opinion INQ 2023-171 Greater Miami Service Corps, Inc.](#)

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

of the audit findings, the OIG determined that there were three areas that warranted further review. The first involved AMS's finding that \$267,863 was paid to a part-time, temporary employee, who used his personal checking account and personal credit cards to pay GMSC operational expenses. According to the audit, "GMSC did not provide evidence of the temporary employee's credit card and bank statement or cancelled checks to verify expenses were in fact incurred."

The second area of concern involved the distribution of gift cards and fuel cards. According to the audit, GMSC purchased \$42,742 in gift cards and \$7,000 in fuel cards (during the audit period), but distribution logs were incomplete. "GMSC also does not retain a reconciliation for accountability of usage of gift cards. No evidence, such as receipts, was provided for the use of gift cards distributed to the Team Leaders."

The third area of concern involved payments to vendors that were paid in their individual capacity. In this regard, GMSC, pursuant to its Cooperative Agreement with the County, agreed to comply with County policies, procedures, rules and regulations, etc. These policies and procedures extend to procurement and contracting. AMS "could not obtain evidence of the required [State of Florida Division of Corporations] registration for two vendors." The audit showed that \$203,164 was paid to Linda Delancey and \$84,635 was paid to Robert Lipsey. The OIG determined that investigative field verification of these individuals as vendors and their services was warranted.

The AMS audit period was October 1, 2019, through June 30, 2023. The OIG investigation covered the same period.

Our investigative follow-up began with reviewing the audit's work papers. We obtained and reviewed County emails, subpoenaed banking records, conducted background investigations, and analyzed legislation. We conducted financial analyses, including scheduling accounts and purchases. We also took sworn statements from current and former AMS, County, and GMSC staff, GMSC's independent auditors, and current and former GMSC members.

This investigation was conducted in accordance with the *Principles and Standards for Offices of Inspector General* as promulgated by the Association of Inspectors General.

IV. ORGANIZATION & ADMINISTRATION OF GMSC

GMSC was created on July 10, 1990, when the Community Action Agency's (CAA) Community Action Agency Youth Corps was chartered as a 501(c)(3) not-for-profit organization.⁵ Its 501(c)(3) status allowed GMSC to receive funding from a variety of

⁵ The Community Action Agency is the predecessor to the Community Action and Human Services Department (CAHSD).

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

private philanthropic groups. Despite being a 501(c)(3) organization, GMSC has operated as a division of the County, that is listed in the budget book table of organizations as a separate departmental division. Historically, GMSC has been a division of CAHSD.

As a 501(c)(3) not-for-profit organization, GMSC has its own Board of Directors, which is solely responsible for all policy and management decisions. GMSC maintains its own accounting records, prepares its own financial statements, which are audited annually, and files IRS Form 990s in compliance with maintaining its tax-exempt status.

During the audit period, nine (9) full-time County employees were detached to GMSC. Their salary and benefits are paid by the County but are subject to full reimbursement by GMSC. All GMSC employees who are not employed by the County are employed through a staffing agency. GMSC has no direct employees. For a list of CAHSD employees who were assigned to GMSC, please see Exhibit 1.

GMSC is operated by an administrative team located at 810 NW 28th St, Miami, Florida. In addition to the administrative officers, GMSC operates programs at other County locations and has teams of Corps members working at job sites around Miami-Dade County.

GMSC is headed by Deborah Dorsett. During the audit period, her title was Executive Director. Ms. Dorsett reported directly to the CAHSD Department Director. As the Executive Director, she supervised the overall operations of GMSC. Her daily tasks included writing grants, conducting programming and trainings, looking for opportunities to strengthen services, and working with related membership organizations.

Ms. Dorsett supervised both County and staffing agency employees. She had seven direct reports, including Andre Miller, Team Supervisor and Lead Construction Instructor; Marilyn Batson, Accountant 3; and Vincent McRae, Procurement Officer.

Marilyn Batson has worked at GMSC since 2002 and was a full-time County employee. Her County job classification was Accountant 3. During the audit period, her title at GMSC was Finance Director. Ms. Batson holds a bachelor's degree in accounting, but no other licenses or certifications. At GMSC, she functioned as the head of the fiscal unit. Her duties include accounts receivable, accounts payable, assisting with budgets, grants, and overseeing the organization's finances. Ms. Batson also attended board meetings and liaised with granters on various issues. She supervised two Accounting Clerk positions that were employed through a staffing agency.

Jean Anselme is one of the accounting clerks supervised by Ms. Batson. He told the OIG that he has worked for GMSC through a staffing agency for over thirty (30) years. His job responsibilities were to assist Ms. Batson by putting reimbursement packages together, processing invoices, and paying other bills.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Ms. Batson supervised a second accounting clerk position. This position was staffed by a series of short-term employees provided by the staffing agency.

Vincent McCrae served as the Administrative/Procurement Officer at GMSC and was supervised by Ms. Dorsett. He started with GMSC in 1993. At the time, Mr. McCrae was a County employee who was assigned full-time to GMSC. When Mr. McCrae retired from County service, he returned to the GMSC as a part-time employee through the staffing agency. Mr. McCrae was responsible for procuring goods, including insurance policies.

Programming for Corps members was provided by instructors, case managers, and team supervisors. Team supervisors played a particularly large role by providing job site training and transportation for Corps members. These staff members were County employees assigned to GMSC, staffing agency employees, and employees of other Departments who were on loan to GMSC.

In October 2024, GMSC was moved into the Juvenile Services Department (JSD). As part of the County's efforts to address the issues raised in the COE opinion, County employees assigned to GMSC underwent position job reclassifications. Ms. Dorsett remained the leader of the organization; however, her title changed from Executive Director to Division Director. As Division Director, she oversaw the programming at GMSC. Ms. Batson retained her job classification as Accountant 3 but no longer held the job title of Finance Director. For the current organization structure of GMSC after its move to JSD see Exhibit 2.

V. OIG INVESTIGATIVE FOLLOW-UP

Area of Concern 1: \$267,863 in operational expenses were reimbursed to a temporary, part-time employee without evidence verifying the expenses were in fact incurred.

The OIG investigated \$267,863 of payments made during the audit period to a part-time, temporary employee. The AMS audit reported that the payments were reimbursements for operational expenses that the employee paid from his personal bank accounts and credit cards. GMSC paid \$42,742 to reimburse the employee for the purchase of gift cards and \$7,000 for the purchase of fuel cards. Yearly, the amount of reimbursement was between \$56,000 and \$115,000. The audit expressed the following concerns:

1. The payments included regular monthly expenses, such as vehicle loan payments, and large predictable expenses, such as liability insurance.
2. GMSC began using a corporate credit card in October 2022; however, the employee continued to receive reimbursements for items purchased with his personal accounts through the end of the audit period.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

3. Many of the payments could have easily been paid using GMSC's checking account, but GMSC did not provide an explanation for why the checking account was not used.
4. Not all reimbursements had prior authorization, and in one instance, the receipt provided did not correspond with the invoice.

The OIG is aware that gift cards and reimbursements are common methods of concealing the origin of funds. The extremely high dollar amount of reimbursements, the temporary status of the employee, the lack of internal controls and record keeping, and the high number of gift cards raised concerns.

Temporary Part-Time Employee

The OIG identified the part-time temporary employee who received reimbursements as Vincent McRae. Mr. McRae had been with GMSC since 1993. When Mr. McRae began working with GMSC, he was a full-time County employee. After retiring from the County, he worked at GMSC through a staffing agency. Mr. McRae oversaw procurement both while he was a County employee and while employed through the staffing agency.

GMSC's Procurement of Goods and Services

GMSC initially procured items using County contracts. In his deposition, Mr. McRae stated that when he started working with GMSC, the organization purchased everything from W.W. Grainger, an industrial company, and County vendor. Mr. McRae sought quotes from local vendors; however, they did not wish to provide him with quotes, as they believed GMSC bought everything from a single vendor. At some point prior to the pandemic, Mr. McRae began purchasing items from local vendors with cash and seeking reimbursement from GMSC. He felt this was necessary to access those vendors.

Initially, purchases outside the County occurred occasionally. Over time, he observed fewer items being purchased through the County. Mr. McRae attributed this to the County making fewer items available to GMSC. Because he was not a County employee, he said he could not access County procurement contracts. He believed someone else at GMSC purchased items through the County, although he did not know who that was. When the items were not purchased through the County by another employee, he would purchase them elsewhere.

In her sworn statement to the OIG, Ms. Dorsett attributed the increase in purchases by Mr. McRae to the program's growth. She told the OIG that as the program grew, so did Mr. McRae's purchases.

Mr. McRae handled procurement largely independently. Mr. McRae told the OIG that he would purchase items when another staff member told him an item was needed or when

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

he saw an item regularly kept in stock was running low. He was not expected to seek approval prior to purchasing. However, if a requested item seemed unusual, he would consult with Ms. Dorsett prior to purchasing. When an item was needed, he would contact local and national vendors to determine who had the best price, offered the best delivery options, and could provide the item in a timely manner. He would pay for the item with his personal credit cards or bank accounts and submit a reimbursement request to the fiscal division.

In October 2022, GMSC opened a business credit card. Mr. McRae was issued a card in his name for making business purchases. Despite this, Mr. McRae continued to use his personal banking accounts throughout the audit period. He told the OIG that he stopped using his personal accounts to purchase items for GMSC when he was told not to.⁶

The procurement process was not understood by the other GMSC employees. Despite supervising Mr. McRae, Ms. Dorsett told the OIG that she “can’t go in depth in this kind of conversation because [she doesn’t] handle procurement” and referred the OIG to Mr. McRae. Ms. Batson told the OIG that she believed GMSC followed the County’s procurement policy, and that Mr. McRae received approval from Ms. Dorsett prior to making purchases.

Reimbursement Process

GMSC reimbursed Mr. McRae by check. Mr. McRae informed the OIG that he sought reimbursement twice a month, although this was not always possible. To be reimbursed, Mr. McRae would prepare an expense reimbursement form and have the form signed by Ms. Dorsett.⁷ The form was submitted to Mr. Jean, the accounting clerk, with receipts and a copy of the credit card or a voided check from the account used to pay for the item. The receipts were required to have the last four digits of the credit card used to pay for the item. This allowed the finance division to confirm the item had been paid for by Mr. McRae’s account. After Mr. Jean and Ms. Batson reviewed and processed the reimbursement check, it was handed directly to Mr. McRae by a member of the finance department.

Analysis of Bank Records

The OIG conducted an analysis of Mr. McRae’s request for reimbursement and banking records. We reviewed 662 expense reimbursement requests given to GMSC by Mr. McRae. These were compared against the records of Mr. McRae’s bank accounts from

⁶ The OIG did not determine the value of any benefits in the form of points or bonuses received by Mr. McRae using his personal credit cards.

⁷ Expense reimbursement forms are also referred to as reimbursement requests or check requests by GMSC. For consistency, the term expense reimbursement will be used in this report.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

five banks. Of the 662 items, only six, totaling \$824.98, could not be reconciled. Those six items are detailed in the table below.

Table 1

Check #	Check Date	Invoice #	Invoice Description	Invoice Amount	Notes
2276	12/21/2021	VM-12212021	Recognition Incentives	\$150.00	Bonus paid to Mr. McRae.
2377	2/25/2022	VM-2232022	Reimbursement for Supplies	\$156.04	The receipt was not included in the reimbursement pack.
2455	3/31/2022	VM-9212021	Reimbursement for Supplies (Family Dollar)	\$5.35	The OIG did not receive records for this account from the bank.
2474	4/7/2022	VM-12272021	Reimbursement for County Clerk Order	\$13.00	Paid for by Money Order.
2714	8/4/2022	VM-812022	Reimbursement for Gift Cards	\$350.75	The receipt shows \$211.90 was charged on a debit card. However, the charge was not on the records for the account associated with the card. \$138.85 was charged to an account whose records were not provided by the bank.
3229	7/7/2023	83602	Cleaning Products	\$13.88	The charge was not located in the account records.

One line item was split into two separate charges, for a total of seven charges that could not be reconciled. The receipts for two charges indicate the charges were made with a debit card, but do not appear on the statement associated with the card. Two other transactions were from an account for which the OIG did not have records. One transaction was for the bonus paid to Mr. McRae, which was noted in the AMS report. One charge was paid by money order. The final transaction did not have a receipt included in the reimbursement package.

GMSC's Reasoning for Using McRae to Finance Operational Expenses

GMSC utilized Mr. McRae to purchase items through his personal accounts for many years because it was a convenient arrangement. GMSC did not have a business credit card, nor did it use petty cash. Ms. Dorsett explained that GMSC had been reluctant to do either. Mr. McRae paid for the organization's expenses because the flexibility of using his own accounts allowed him to do so more easily.

GMSC had three staff members on the finance team. Ms. Batson and Mr. Jean had been with GMSC for many years. The third position was filled with a series of short-term temporary employees. Ms. Batson explained that due to the high turnover in the third position, the finance division was often running behind. In addition, checks exceeding

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

\$500 require a board member's signature. GMSC staff had to coordinate with a board member and deliver the check to the board member for signing. This took additional time. When checks could not be prepared and signed in time, Mr. McRae would pay recurring GMSC bills with his accounts to avoid a late fee.

Mr. McRae explained to the OIG that this situation occurred when he paid for GMSC's insurance. Multiple staff members were out with COVID, so Mr. McRae elected to pay the insurance through his own accounts rather than go through the timely process of having a check issued, signed by Ms. Dorsett, and driven to a board member for the required second signature, then mailed to the insurance company. He was concerned that doing so would risk the check not being processed fast enough to prevent a lapse in coverage.

Post Audit Procurement Process

GMSC's Board of Directors adopted a Credit Card Policy, which became effective on November 9, 2022 (Exhibit 3). The policy provides that there are only two cards to be issued: one in the name of the Executive Director, and one in the name of the Administrative/Procurement Officer. The cards are only to be used for the purchase of goods or services for official GMSC business. The physical cards are in the possession of the cardholder. No prior authorization is required before the cards are utilized. The credit card statements and receipts are required to be reconciled monthly and reviewed by the Executive Director and Administrative Officer and approved by the Fiscal Officer.

No other changes were made to the procurement policy.

Area of Concern 2: \$42,742 in gift cards and \$7,000 in fuel cards were distributed without reconciliation and accountability of usage.

The AMS report cites \$42,742 in gift cards and \$7,000 in fuel cards for which Mr. McRae was reimbursed for their purchase.⁸ AMS sampled the gift and fuel cards and reviewed card inventory and disbursement tracking logs, as well as other supporting documentation related to record-keeping controls. The audit expressed four concerns:

1. The distribution logs for fuel and gas cards were incomplete.
2. GMSC did not retain a reconciliation for gift card usage.
3. No evidence was provided for the use of the gift cards distributed to Team Leaders.

⁸ The OIG's review of the bank records detected a total of \$55,327.65 in gift cards and \$8,050 in fuel cards purchased and distributed by GMSC between August 10, 2020, through June 7, 2023.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

4. Fuel cards were provided to Custodial Staff and the Accounting Clerk, who was also the card custodian.

The OIG reviewed GMSC's gift and fuel card disbursements to determine whether the distribution and tracking were documented and if the cards were distributed as indicated.

Gift Cards

Through our investigative efforts, we learned that the gift cards were used as incentives for attendance and participation at Safety Net, a youth after-school program. Youth participants received gift cards for meeting attendance and participation goals. Gift cards were also given as prizes for competitions and distributed to Safety Net staff members to fund events. The OIG was able to account for \$32,975 of cards transferred from GMSC administrative staff to Safety Net, and \$39,975 distributed from Safety Net to program participants and staff members to pay for programming.

The Safety Net Leadership Institute was a free after-school program at the Naranja Center that was designed to create positive experiences for youth aged 15-22 in achieving educational, career, and family goals. Safety Net was operated by GMSC but ran in conjunction with the Youth Success Program. Youth Success was administered by the Family and Community Services Division, a CAHSD Division. GMSC participated by providing two staff members and incentives for program participants.⁹ See Exhibit 4 for a Press Release describing the Safety Net Program.

Mr. McRae purchased the gift cards. In a sworn statement, Mr. McRae stated he would purchase gift cards when directed by Ms. Dorsett. He would either take a picture or photocopy every gift card and submit it with an expense reimbursement form. After each purchase, Mr. McRae would show the gift cards to Ms. Dorsett. Ms. Dorsett would then instruct him to give the gift cards to the secretary. He understood that the gift cards were purchased as incentives.

Jessica Rodrigues was the secretary at GMSC during the audit period. She gave a sworn statement to the OIG. She confirmed that she became involved in the gift card process around November 2022, when she was asked to create a log to record the gift card numbers. The log Ms. Rodrigues created included the card number, the date the card was received, the recipient's signature, and the recipient's name. Ms. Rodrigues also used a delivery receipt form to indicate the number of gift cards distributed to the Naranja Center and their denominations.¹⁰ Ms. Rodrigues mentioned that GMSC distributed gift cards, typically monthly, to the Naranja Center.

⁹ Youth Success provided homework assistance, field trips, leadership programs, and guest speakers. The program concluded in February 2025, coinciding with the expiration of the federal grant funding. For purposes of this report, both programs will be referred to as Safety Net.

¹⁰ The OIG received sixteen delivery receipts from GMSC, dated December 2021 to July 2023.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Mr. McRae stated that the secretary completed the delivery receipt form, and the receiving individual would acknowledge receipt of the gift cards by signing it.

The OIG took a sworn statement from Cheryl Hodge, Project Director for Youth Success. She confirmed GMSC had a presence in the program from 2019 to 2023. GMSC had a partnership with CAHSD, where GMSC provided a case manager and staff to assist with the Youth Success Program. In addition, GMSC provided gift cards that were used as an incentive to students. Students were given gift cards monthly if they met attendance and participation goals. Ms. Hodge explained that GMSC provided \$100 gift cards as incentives to students based on a minimum of eighty-five percent attendance and participation each month.

Ms. Hodge said that she would send a list of the participants who qualified for a gift card each month to Ms. Dorsett. GMSC would purchase the gift cards and provide them to Safety Net. The gift cards were usually brought to the Naranja Center by a GMSC staff member. On occasion, Ms. Hodge or another staff member would pick up the cards at GMSC's main office. When the cards were transferred, the staff member would sign a receipt that included the name of the person receiving the cards, as well as the date of delivery and the quantity of the gift cards. The person who received the cards was required to sign and date the form.

The OIG took a sworn statement from Timia Moore, a former Case Manager for GMSC who worked with Safety Net from 2021 to 2025. Ms. Moore confirmed that gift cards were given to youth participants as an incentive. Occasionally, Ms. Moore would pick up the gift cards from GMSC. When Ms. Rodrigues gave the log to her, it contained only the card numbers; the other fields were left blank to be filled out later by the personnel at the Naranja Center. Ms. Moore signed a delivery receipt, whether she picked up the gift cards in person or someone from GMSC, such as Mr. McCrae, hand-delivered them to the Naranja Center.

Safety Net used a gift card incentive log to track the distribution of gift cards to the participants. Ms. Hodge said the logs included information such as the gift card number, the date the card was received, the amount of each card, and the names of the participants. When the participant received the gift card, they would sign the log. Sometimes, gift cards would not be handed out in the month they were requested. In those cases, the cards would be carried over and handed out the next month.

The OIG reviewed the receipts documenting the transfer of the cards from GMSC to Safety Net. GMSC provided the OIG with sixteen logs from December 2021 through July 2023. These receipts documented the transfer of \$32,975 in gift cards. Ms. Dorsett indicated that these were the only receipts GMSC was able to locate. See Exhibit 5

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Composite for a sample delivery receipt of gift cards (5a) and an OIG-prepared schedule of the sixteen logs received (5b).

The OIG reviewed the distribution logs for the gift cards.

For the 2020-2021 school year, seven (7) \$25 gift cards were awarded as enrollment incentives: two in August, two in September, one at the beginning of December, and two at the end of December.

During the 2021-2022 school year, one-hundred and ninety-one (191) \$100 gift cards were awarded as monthly attendance incentives. These incentives were distributed monthly from October 2021 to May 2022, with between twenty (20) and thirty (30) cards given out each month.¹¹

In addition, thirty-one (31) students received \$25 gift cards as an enrollment incentive and Timia Moore received six \$100 gift cards for field trips.¹²

In June 2022, Youth Success gave six students a \$100 gift card as a graduation incentive. Each student had previously received monthly incentives.

In the 2022-2023 school year, one-hundred and sixty-nine (169) \$100 gift cards were distributed as attendance incentives from October 2022 to June 2023. Safety Net distributed between fifteen (15) and thirty-four (34) gift cards monthly. However, most months the gift card incentives numbered in the high twenties.

In October 2022, twelve (12) students were given enrollment incentives of \$25.¹³

In April 2023, four (4) students were given \$25 incentives.¹⁴

¹¹ GMSC provided the OIG with a document titled Gift Card Summary, which listed the distribution logs by month, year, total value of the gift cards and purpose. The distribution log for February 2022 incentives was not included in the Gift Card Summary. The February 2022 log itself was provided to the OIG.

¹² The Gift Card Summary lists the November 2001 log as having a total value of \$525. The log provided to the OIG does not include a date in the title. The majority of the cards are listed as being distributed in November 2021. The total value of this log is \$750. The OIG was provided a log entitled Field Trip Gift Card incentive log. This log is not present on the Gift Card summary. Several events are listed on the Gift Card Summary. The OIG is unable to determine which events the cards on the Field Trip Gift Card Log were applied to.

¹³ The log is titled September 2022. The distribution date of the cards is listed as October 27, 2022. The Gift Card Summary lists two October 2022 logs for enrollment incentives: one for \$100 and one for \$450. No log for enrollment incentives is listed for September 2022.

¹⁴ The log is titled October 2022, however, the distribution date of the cards is April 27, 2023. The Gift Card summary contains an October 2022 log for Enrollment incentives with the value of \$100.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

In June 2023, Youth Success gave eleven (11) students a \$100 gift card as a graduation incentive. Each student had previously received a monthly incentive.

Safety Net provided five gift cards as part of its Speak Up competition in February 2022. One student received a \$25 and \$50 gift card. Another student received a \$50 and a \$100 gift card. A third student received one \$100 gift card. All three students also received monthly incentives.¹⁵

The distribution logs indicate that between twenty (20) and thirty (30) gift cards were requested by Safety Net every month. There was no clear pattern to when gift cards were distributed. See Composite Exhibit 6 for examples of distribution logs.

The OIG selected six random, former participants of Safety Net and spoke with them regarding the gift cards. All six program participants verified their signatures on the gift card logs, and provided corroborating accounts on the process for disbursement of the gift cards. They also reported no issues with the amount of funds available on the gift cards. Although some may have subsequently participated as Corps members at GMSC, none were simultaneously enrolled in both programs.

Neither Ms. Hodge nor Ms. Moore recalled any participants complaining that the cards did not have the full amount on the card, but a few had trouble activating them and needed assistance.

Fuel Cards

Within the reimbursement requests filed by Mr. McRae, the OIG located one-hundred and sixty-nine (169) pre-paid cards totaling \$8,050 that were designated as fuel cards by GMSC.¹⁶ The OIG learned that GMSC distributed the fuel cards to its staff for use in their fleet vehicles or for newly acquired County vehicles before County fuel cards were available. The OIG interviewed the GMSC's fuel card custodian and all staff members who received fuel cards to determine the actual distribution and use of the fuel cards as well as the accuracy of the records obtained from GMSC. An examination of the fuel logs shows no signs of abuse or disproportionate use by any one staff member. Table 2 shows the distribution of fuel cards.

Table 2

¹⁵ The Speak Up competition distribution logs are dated 2/10/22, 2/10/21, and 2/10 [sic]. Purchase receipts for all five gift cards show they were purchased on January 27, 2022.

¹⁶ The cards were primarily prepaid Marathon Cash Cards. The cards could be used for any purchase at Marathon Gas Stations except lottery, money orders or other prepaid cards.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Recipient of Fuel Card	Title	County or GMSC Employee	Amount of Fuel Cards Received	Dates
Anselme Jean	Card Custodian/Accounting Assistant	GMSC	27	Sept 2020 - Nov 2021
Andre Miller	Team Supervisor	County	53	July 2019 - Jan 2020 Sept 2020 - April 2022
Notoria McMillan	Team Supervisor	GMSC	45	Aug 2019 - April 2022
Ronald Romer	Teacher	GMSC	6	Nov 2020 - Dec 2020
Dieuseul Hilaire	Custodial Worker 2	County	38	Oct 2020 -April 2022
			Total 169	

Mr. McRae told the OIG that he would purchase cards when instructed by Ms. Dorsett. After purchasing the cards, he would photocopy or photograph the backs of the cards which displayed the card numbers and submit them with his reimbursement request. After copying the cards, he would give them to Mr. Jean.

The OIG took a sworn statement from Anselme Jean, an accounting clerk at GMSC, who was the custodian of the fuel cards. According to Mr. Jean, Mr. McRae purchased the fuel cards, typically five or six at a time, and then gave them to him. Mr. Jean reported he would store the cards in a Zip-loc bag in a locked overhead bin at his desk. Mr. Jean did not provide Mr. McRae with any acknowledgment or receipt for the cards received.¹⁷

Mr. Jean stated that initially GMSC used fuel cards issued by the County for fueling vehicles but transitioned to purchasing prepaid fuel cards sometime in 2019. The fuel cards purchased by GMSC were usually in \$50 increments, although there were a few instances where fuel cards were purchased in \$25 increments and twice for \$100 each.

GMSC staff requested the fuel cards when they needed to fuel the GMSC fleet vehicles. Mr. Jean explained that he also received fuel cards. His reason for issuing fuel cards to himself was that he traveled in the field to obtain signatures for checks, meet with people, and go to the post office. The logs show Mr. Jean received twenty-seven (27) fuel cards.

When the fuel cards were issued, Mr. Jean would record the card number, the name of the person receiving the card, and the date in the gas card log. Mr. Jean requested the

¹⁷ As discussed in Area of Additional Concern 1, Mr. McRae provided receipts and card numbers for each fuel card he purchased as part of the reimbursement process.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

fuel cards be returned to him after use, along with receipts. Most expended fuel cards and receipts were never provided to Mr. Jean.

The OIG requested and was provided with twenty-five (25) pages of fuel card logs. The Fuel Card Custodian maintained this as a running log. Included with the log were twenty (20) pages of photocopies of the back of the fuel cards, which documented the card numbers. See Exhibit 7 for a sample of pages from this continuous document. We reviewed the fuel card logs provided and found that the fuel cards were primarily issued to team supervisors. As part of their responsibilities, team supervisors used fleet vehicles to transport Corps members to different project sites. Mr. Jean identified the team supervisors who received fuel cards as Andre Miller and Notoria McMillan. The other GMSC personnel who received the fuel cards were Dieuseul Hilaire and Ronald Romer. Of the four, Andre Miller and Dieuseul Hilaire were County employees.

The OIG took a sworn statement from team supervisor Andre Miller. He was unsure who had purchased the fuel cards but recalled that Mr. Jean had issued them. When needed, he requested a fuel card from Mr. Jean, who issued him either a \$25 or a \$50 fuel card. Mr. Miller stated that the fuel cards were used exclusively for GMSC vehicles and operations. He stated he never used a fuel card for his personal vehicle. Mr. Jean requested that he return the used fuel card with a receipt indicating its usage. He rarely did so. Mr. Miller received fifty-three (53) fuel cards. No unusual pattern was noted in his requests and receipts.

The OIG took the sworn statement of team supervisor Notoria McMillan. Ms. McMillan stated that she would obtain a fuel card from Mr. Jean when the GMSC vehicle she drove needed fuel. She explained that Mr. Jean would issue her a fuel card and document the number in a log he maintained. After using the fuel card, Ms. McMillan would return it along with the receipt to Mr. Jean. She recalled that the fuel card was valued at \$50 and that the cards were always new and unused. Ms. McMillan received forty-five (45) fuel cards.

The OIG interviewed Custodial Worker 2 Dieuseul Hilaire. Mr. Hilaire said that he also serves as a backup team supervisor. His responsibilities include cleaning and ordering supplies as well as providing team supervision and training on various types of custodial work. He confirmed that between 2019 and 2023, GMSC assigned fuel cards to team supervisors. Although Mr. Dieuseul did not know how the fuel cards were purchased, he recalled that they varied in denomination. When Mr. Dieuseul needed a fuel card, he got it from Mr. Jean. He would receive the card, which would be documented in the fuel card log. After using the card, if any balance remained on it following the fueling, he would keep the card and the corresponding receipt, using the card again until it was depleted. Once depleted, the empty card and the corresponding receipts were returned to Mr. Jean. Mr. Dieuseul received thirty-eight fuel cards.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

The OIG spoke with former GMSC teacher Ronald Romer. He worked at GMSC from December 2017 through September 2021. Mr. Romer used GMSC vehicles when he traveled to GMSC's south branch to teach classes. He said he obtained fuel cards from Mr. Jean approximately five times, each for \$50. The fuel log shows he received six (6). One was valued at \$25, the remaining five were valued at \$50.

Area of Concern 3: Payments made to two vendors who were not registered with the Florida Division of Corporations.

GMSC, pursuant to its Cooperative Agreement with the County, agreed to comply with County policies, procedures, rules, and regulations. These policies and procedures extend to procurement and contracting. AMS noted four concerns:

1. A lack of evidence that invoices were reviewed and approved by project managers prior to payment.
2. Invoice support was vague in identifying the work being performed and the business purpose.
3. No evidence of the procurement process for vendors.
4. AMS "could not obtain evidence of the required [State of Florida Division of Corporations] registration for two vendors."

The two aforementioned vendors were Linda Delancy and Robert Lipsey, and they were paid in their individual capacity. Between 2019 and 2022, they were paid \$203,163.73 and \$84,634.83, respectively. Table 3 shows a breakdown of payments by year to the two vendors.

Table 3

	2019	2020	2021	2022	Grand Total
Linda Delancy	\$10,700.00	\$61,573.65	\$80,092.76	\$50,797.32	\$203,163.73
Robert Lipsey	\$0.00	\$3,144.83	\$52,990.00	\$28,500.00	\$84,634.83
Grand Total	\$10,700.00	\$64,718.48	\$133,082.76	\$79,297.32	

Because of the irregularities highlighted by AMS, the OIG elected to look more deeply into GMSC's relationship with the two vendors. We sought to determine how the contracts were procured, whether these contractors had performed services for GMSC, what services they provided, and why they were paid as individuals rather than through their businesses.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

During this review, the OIG identified an additional issue: GMSC did not properly report the income of these two vendors to the IRS by issuing an IRS Form 1099, as required by IRS regulations.¹⁸

Procurement of Vendors

Neither vendor, Linda Delancy nor Robert Lipsey, was registered with the County. The OIG could not locate any records from the County or GMSC regarding how GMSC procured Linda Delancy and Robert Lipsey.

The OIG interviewed Linda Delancy. She and her husband, Anthony Delancy, operated T&L Landscaping for approximately ten years. Mr. Delancy passed away in 2022. She said the business was currently operating “on and off.” Ms. Delancy did not know how they learned of GMSC. She believes it may have been through Robert Parson, who she described as a former GMSC employee. Neither Linda Delancy nor T&L Landscaping has registered with the State of Florida, Division of Corporations.

Mr. Lipsey spoke with the OIG. He could not remember how he came to work with GMSC, but suspected it was a connection made through his former employer, Paul Bannerman. In her sworn statement to the OIG, Ms. Dorsett stated she believed that Mr. Lipsey was referred to GMSC by the Florida Department of Transportation. Mr. Lipsey’s corporation, RCL Landscaping, was registered with the State of Florida, Division of Corporations, in 2021.¹⁹ However, Robert Lipsey, acting in his individual capacity, was not.

Andre Miller told the OIG that Robert Lipsey had previously worked for Paul Bannerman.

Ms. Dorsett told the OIG that GMSC has a difficult time finding vendors because some vendors do not want to work with a training program, as it hinders efficiency and may not be cost-effective.

Both vendors had a contract with GMSC. The OIG examined the contracts. The contract with the Delancys was signed by Linda Delancy and Deborah Dorsett and dated December 11, 2019. The scope of work included “remove, trim, fertilize, and install, plants, grass, trees and other vegetation in addition to grading, sodding, litter removal, and miscellaneous items relating to landscaping work.” Ms. Delancy was required to document the completion of each component of the work, and the work was required to

¹⁸ IRS Form 1099NEC is issued to individuals, sole proprietorships, partnerships and estates who were paid over \$600 in non-employee compensation during one calendar year. Individuals and businesses are required to provide statements to recipients by January 31 and file 1099s with the IRS by January 31. There are multiple types of 1099 filings. For purposes of this report, 1099, refers to 1099NEC, which is used for non-employee compensation.

¹⁹ RCL Landscaping was registered as an active corporation in 2021 and reinstated in 2024.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

be reviewed and approved by GMSC. The contract required Ms. Delancy to carry workers' compensation, liability, automotive liability, and professional liability insurance. The term of the contract was January 1, 2020, to December 31, 2023.

The contract between GMSC and RCL Landscaping was signed by Robert Lipsey and Deborah Dorsett and dated October 2nd, 2020, and was in effect from October 1, 2020, to December 31, 2023. The contract was substantially the same as the contract between GMSC and Ms. Delancy, with the same scope of work and insurance requirements.

Services Provided

Both contractors provided Landscaping Services during the COVID-19 pandemic. Linda Delancy told the OIG that her husband worked at properties in the Northwest, a Water and Sewer Department (WASD) Wellfield in Kendall, a park in Naranja, and the airport. Ms. Delancy said she believed Corps members assisted at the Wellfield.

Mr. Lipsey said he performed landscaping work for GMSC at a women's shelter and a location near SW 8th St and 137th Ave. The projects were done without the assistance of any Corps members.

The OIG reviewed the invoices paid by GMSC from both contractors.

The invoices submitted by Linda Delancy span from October 2019 to April 2023. For each month, except December 2022, Ms. Delancy invoiced for "mow, edge, trim and litter pick various regularly scheduled properties from North West to South West Miami-Dade County (including parks and roadsides) for GMSC." [sic] Ms. Dorsett told the OIG that the properties comprised of a number of residential lots and road shoulders that GMSC maintained. The properties were enumerated in an attachment to the invoice. The properties on the list changed periodically, as did the contracted payment for the properties. See Exhibit 8 for a sample of an invoice submitted by Ms. Delancy.

The Delancys worked on other GMSC properties. Between December 2020 and February 2021, the Delancys performed mowing, edging, trimming, blowing off, and litter pick-up at seven properties. Handwritten notes on the invoices indicated this was a special project for PHCD. From June 2021 to April 2023, the Delancys worked at the GMSC North Office. In addition, Mr. Delancy mowed the well fields owned by WASD from September 2021 to June 2022. The OIG obtained copies of the applications for WASD badges requested by GMSC. Badges were issued to Mr. Delancy, team supervisor Andre Miller, Joseph Grant, a family member of Mr. Delancy who worked with him, and thirteen Corps members.

The invoices from Mr. Lipsey span from November 2020 to May 2023. In 2020 and most of 2021, Mr. Lipsey worked at multiple locations throughout the County. Most locations Mr. Lipsey visited only one or two times. Toward the end of 2021, Mr. Lipsey began

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

working at fewer locations. In 2022 and 2023, Mr. Lipsey worked primarily at three locations: SW 8th St and 137th Ave, Coral Way, and 25505 SW 133rd Ave. At each location, Mr. Lipsey removed trash, cut grass, trimmed trees and cleaned the lots. Occasionally, he would add mulch, or plant trees and flowers on the lots. See Exhibit 9 for a sample of invoices submitted by Mr. Lipsey.

To verify that the vendors completed the work, GMSC received time-stamped before and after photos or visited the work sites. Ms. Delancy said they sent these photos to Ms. Rodrigues after the work was completed.

GMSC Team Leader Mr. Miller informed the OIG that he confirmed the landscaping work was completed by reviewing the time-stamped photographs. In approximately 80% of cases, he also visited the site in person to confirm that the work was done.

Invoicing for Services

The OIG investigation focused on the reason why Mr. Lipsey and Ms. Delancy submitted invoices under personal names, instead of business names.

Ms. Batson told the OIG that she paid the invoices as they were submitted to her. She did not question the invoices. The finance department received invoices from Ms. Rodrigues and Ms. Dorsett. The finance department review was to ensure they were assigned the proper codes in their system. They did not review the vendor or verify that the work was completed.

Linda Delancy stated that they provided invoices to GMSC requesting payment in her name because they were unable to cash checks made out to T&L Landscaping. She informed the OIG that they previously faced difficulties cashing checks issued to T&L Landscaping due to not having a business account. Consequently, the checks were issued in her name. Ms. Delancy was uncertain why her husband opted to have the checks made out to her rather than to himself.

Robert Lipsey also informed the OIG that he submitted invoices to GMSC in his own name rather than under the business name, RCL Landscaping. The contract with GMSC was with RCL Landscaping, not with Robert Lipsey as an individual. Mr. Lipsey told the OIG that the contract was signed recently and post-dated. He received a telephone call from Mr. Jean informing him that a contract would have to be signed for outstanding invoices to be paid.

RCL Landscaping was registered with the Department of State in 2021, the year Mr. Lipsey began his work with GMSC. The registration lapsed and was not renewed until 2024. Mr. Lipsey indicated to the OIG that he needed to re-register the company for Miami-Dade County to process outstanding invoices from GMSC. He also stated that RCL

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

Landscaping obtained an insurance policy when he signed the contract with GMSC, but he allowed it to lapse after one month.

Tax Reporting

The OIG discovered that GMSC failed to issue Form 1099s to both Linda Delancy and Robert Lipsey. The IRS mandates that a business file a Form 1099-NEC, Non-Employee Compensation, for each non-employee who has been paid at least \$600 in a single tax year.²⁰ A business is generally not required to file a 1099-NEC for payments made to corporations, including LLCs.²¹

The OIG asked Ms. Batson about why Form 1099s were not issued to the independent contractors. She stated she did not know if GMSC was required to issue Form 1099s. Ms. Batson explained that because GMSC was a training program, it had not hired contractors until recently. Since they did not hire independent contractors for so many years, she had not considered issuing Form 1099s. Because she lacked a background in tax accounting, she expected the accountant who prepared the organization's Form 990s to advise her on what other tax forms needed to be filed. Ms. Batson reasoned that the County did not issue Form 1099s. Since they were quasi-governmental and part of the County, GMSC did not need to file 1099s either. Ms. Batson was confused about why GMSC would be responsible for filing Form 1099s for vendors procured by CAHSD. She felt that GMSC was simply a pass-through agency. Since the funds to pay the vendors had come from CAHSD, she opined that CAHSD should file the tax documents. The OIG notes that both Linda Delancy and Robert Lipsey were supervised by and completed work for GMSC—not CAHSD—and were paid by GMSC.

The OIG interviewed Rudolph Larrimore, Managing Partner/Owner at RL Molina, LLC (RL Molina). RL Molina primarily provides audits and tax preparation for non-profits, including completion of GMSC's annual external audits, and the information returns, IRS Form 990 tax returns. Mr. Larrimore is a certified public accountant (CPA).

Mr. Larrimore confirmed that GMSC uses independent contractors, some of whom they share with the County. He opined that the issuance of Form 1099s was a strange situation since it could be argued that either GMSC or the County could file the Form 1099s. He “does not push” the issue of filing Form 1099s to the contractors when the contractors deal mainly with the County. Mr. Larrimore admitted he had access to GMSC's check register while performing the audits.²² See Exhibit 10 for that portion of GMSC's check

²⁰ [Instructions for Forms 1099-MISC and 1099-NEC, IRS \(Rev. April 2025\)](#)

²¹ Payments made to corporations for attorney's fees or by federal executive agencies for services are reportable in a 1099NEC.

²² A check register is a detailed list of all payments made by an organization during the fiscal year.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

register showing its payments to independent contractors Linda Delancy and Robert Lipsey. Mr. Larrimore stated he is responsible for preparing the IRS Form 990 tax returns for GMSC and for issuing annual audit opinions and their management letters.²³ Mr. Larrimore prepared GMSC's tax return and performed all audits for GMSC from 2019 through 2023. However, he said none of the management letter comments relate to Form 1099s.

As an auditor and the financial officer of a non-profit organization, both Mr. Larrimore and Ms. Batson should be aware that GMSC was required to file Form 1099s for both Linda Delancy and Robert Lipsey. The hybrid nature of GMSC, part government, part non-profit organization, allowed both individuals to rationalize not performing all of GMSC's financial obligations.

VI. ISSUANCE OF DRAFT REPORT FOR REVIEW AND COMMENT

This report as a draft, was provided to Deborah Dorsett; Marilyn Batson; Rudolph Larrimore, RL Molina LLC; Latawun Bess, Department Director, JSD; and Lonnie Lawrence, President, Board of Directors, GMSC for their review and submission of discretionary written responses. The OIG received a response, attached as Appendix A, from Ms. Dorsett on behalf of GMSC. No other responses were received.

GMSC's response was appreciative of the feedback and indicated it values the role of the OIG in promoting transparency and accountability. GMSC also confirmed its commitment to remain steadfast in ensuring that its practices uphold the highest ethical and professional standards. GMSC wished to clarify that Ms. Dorsett has never served on the board of GMSC.

The OIG notes that the Form 990s filed by GMSC with the IRS created confusion regarding Ms. Dorsett's status. In particular, the filing for tax year 2022, lists Ms. Dorsett in two places as a "director," not the executive director. Although it also identifies her as a key employee, it lists 15 directors and identifies the total number of voting members as 15. Nevertheless, this final report reflects Ms. Dorsett's clarification that she did not serve on GMSC's Board.

VII. CONCLUSION

Following receipt of the AMS audit report, the OIG elected to conduct a follow-up investigation on three concerning findings: excessive reimbursement payments made to a part-time temporary employee; the distribution and use of large quantities of gift and

²³ A management letter is provided by the auditor to management following an audit. In it, the auditor offers its observations and suggestions for areas of improvement.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

fuel cards; and payments made to owners of unregistered businesses, instead of to the businesses themselves. The investigation found irregular business practices and a failure to comply with County and IRS regulations, but no intentional misconduct.

GMSC procured items using the personal funds of Vincent McRae, a long-term employee, and reimbursed Mr. McRae for the expenses. This was convenient for GMSC, as it allowed them to quickly make large purchases without going through the time-consuming check approval process. GMSC took steps to verify the purchases were made by collecting invoices or receipts and matching the account numbers on the invoices or receipts with accounts owned by Mr. McRae. With minor exceptions, the OIG was able to confirm the funds for the purchases were deducted from Mr. McRae's accounts. GMSC now has a corporate credit card account that is used to procure items.

GMSC provided gift cards to students enrolled in its Safety Net after-school program, to staff members in that program to be used for events, and pre-paid fuel cards to staff to fuel GMSC vehicles. The gift cards were primarily used as incentives to encourage students to attend and participate in Safety Net. Participants were provided gift cards as an incentive for enrolling, participating in events, and graduating high school. The OIG spoke with former participants to confirm the gift cards were distributed to participants.

Gas cards were distributed to employees when necessary to fuel a GMSC vehicle. Most cards were distributed to team supervisors, who worked primarily in the field. Mr. Hilaire, the custodial worker, received a fuel card because he served as a back-up team supervisor. Mr. Jean, the accounting clerk, received fuel cards because he used GMSC vehicles as part of his duties, such as to obtain signatures from board members. The OIG spoke with each person who received fuel cards to confirm the distribution of cards and their use. Despite some efforts to do so, GMSC did not consistently collect receipts for the fuel purchased with the fuel cards. This prevented GMSC from confirming the fuel cards were used for their intended purpose.

At the request of the independent contractors, GMSC paid the owners of landscaping contractors directly, rather than through their businesses; however, GMSC did not file Form 1099s as required by IRS regulations. Both contractors submitted their invoices under their names for their own convenience. The invoices were approved and forwarded to finance for payment. Finance then issued payment under the name listed on the invoice. The OIG confirmed that GMSC had processes in place to verify that the contractors performed the work for which they were paid.

GMSC did not issue Form 1099s to either contractor as required by IRS regulations. Neither Ms. Batson nor Mr. Larrimore believed GMSC was the only entity that could issue Form 1099s to the contractors. Mr. Larrimore opined that either the County or GMSC could issue Form 1099s. Ms. Batson was unsure if GMSC had any obligation to issue Form 1099s. Despite functioning as part of CAHSD, GMSC is an independent legal entity

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL
REPORT OF INVESTIGATION
Investigative Follow-Up on Selected Findings
From the Audit of the Greater Miami Service Corps, Inc.

and files a tax return independent from the County. As the financial officer and auditor of a non-profit, both Ms. Batson and Mr. Larrimore should be aware that the entity that issues payment is the entity that is responsible for IRS filings. Both contractors worked directly for GMSC and were not a part of the pass-through arrangement GMSC had with the Energy Division of CAHSD. The County was not aware that the contractors had been hired, did not have knowledge of their payments, and could not issue Form 1099s on GMSCs behalf.

The OIG recognizes the steps the County and GMSC have taken to remedy the issues raised in the AMS audit. GMSC has moved into the Juvenile Services Department. Latawun Bess, Juvenile Services Department Director, told the OIG that GMSC is in the process of reorganizing to eliminate conflicts between its non-profit and County status. Ms. Dorsett is no longer the organization's executive director. Ms. Batson is no longer the organization's fiscal officer. GMSC is no longer able to apply for Community Based Organizations (CBO) grants. GMSC will no longer use contractors instead of Corps members, unless it is clearly specified in the contractual agreement. County travel policies will be followed by all County employees. Training in County policies and procedures is being implemented, and steps are being taken to ensure they are followed in the future. This includes County financial procedures.

The OIG's investigative follow-up of selected AMS audit findings found no evidence of intentional wrongdoing. However, the investigation revealed multiple irregular business practices and failures to comply with County policies and procedures, as well as a failure to issue required IRS filings.

* * * * *

Miami-Dade County
Office of the Inspector General

EXHIBIT # 1

List of CAHSD Employees Assigned to GMSC

Document Sourced from AMS Audit Workpapers

(1 page)

OIG Report of Investigation
IG24-0001-I

CAHSD - GREATER MIAMI SERVICE CORPS STAFF

OK 9/23
DM 9/23
10/23

Department Name	Employee ID	Last Name	First Name	Job Code	Job Title	Date of Hire
GREATER MIAMI SERVICE CORPS	00030909	DORSETT	DEBORAH	003764	Dir Ca&Hsd Great Mia Svc	8/22/1994
GREATER MIAMI SERVICE CORPS	00074614	GUILLEN	MARTHA	000021	Office Support Specialist	8/10/1998
GREATER MIAMI SERVICE CORPS	00124526	HILAIRE	DIEUSEUL	006002	Custodial Worker 2	5/30/2000
GREATER MIAMI SERVICE CORPS	00161487	BATSON	MARILYN	000317	Accountant 3	3/11/2002
GREATER MIAMI SERVICE CORPS	00179741	BANKS	THERON	003760	Greater Miami Svc Co Team Sup	10/28/2002
GREATER MIAMI SERVICE CORPS	00179742	CLARK JR	ROBERT	003760	Greater Miami Svc Co Team Sup	10/28/2002
GREATER MIAMI SERVICE CORPS	00200320	MCNAUGHT	KIMBERLY	003760	Greater Miami Svc Co Team Sup	9/7/2020
GREATER MIAMI SERVICE CORPS	00320288	MILLER	ANDRE	003760	Greater Miami Svc Co Team Sup	2/26/2018
GREATER MIAMI SERVICE CORPS	00329559	RODRIGUES	JESSICA	000094	Administrative Secretary	5/2/2022

Source: Greater Miami Services Corps

Purpose: To document the GMSC employees start dates on CASHD payroll

16.2 8/15

Miami-Dade County Office of the Inspector General

EXHIBIT # 2

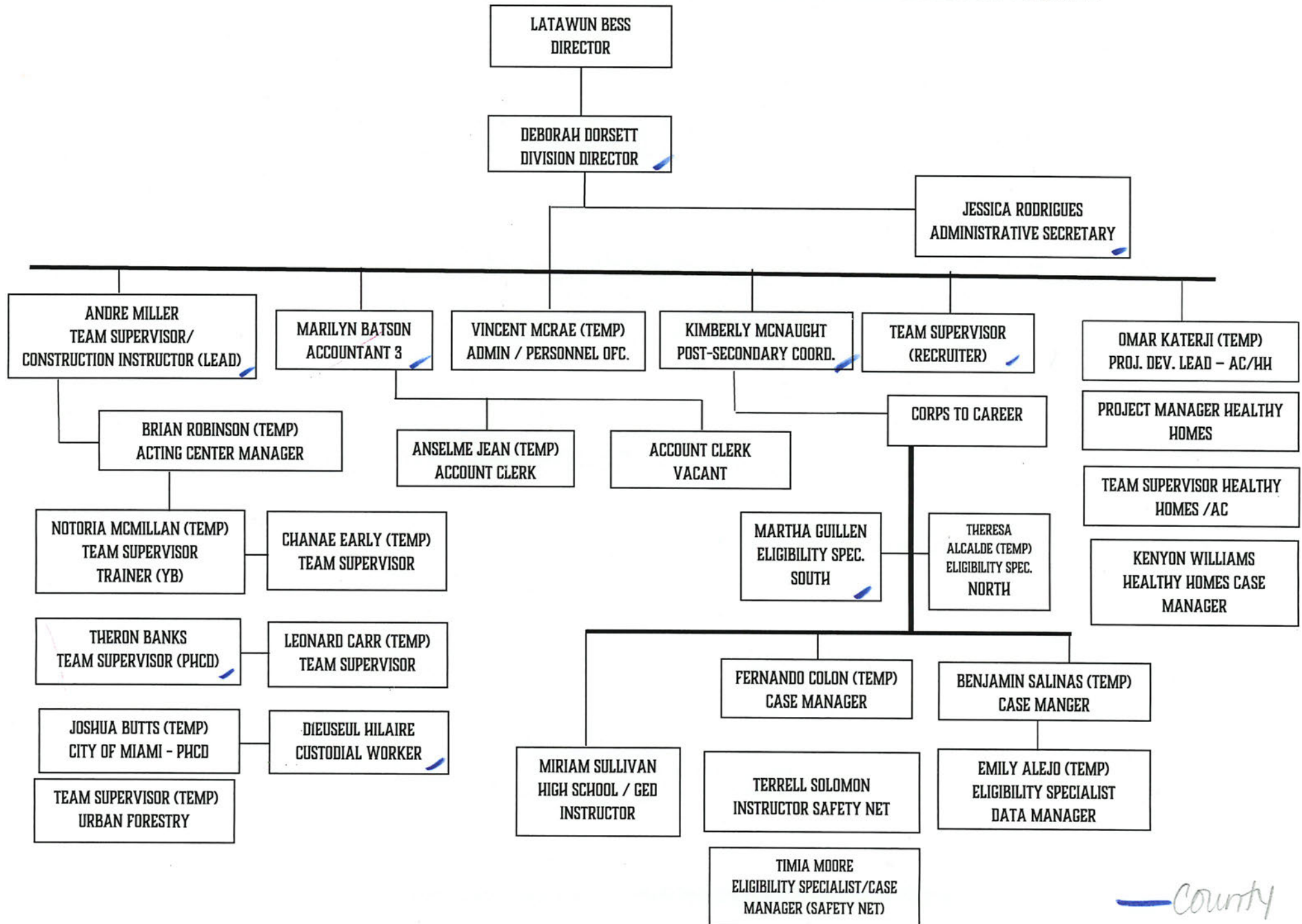
GMSC Table of Organization

Obtained from JSD in December 2024

(1 page)

OIG Report of Investigation
IG24-0001-I

GREATER MIAMI SERVICE CORPS DIVISION ORGANIZATIONAL CHART



County

Miami-Dade County
Office of the Inspector General

EXHIBIT # 3

GMSC Credit Card Policy

Obtained from GMSC

(1 page)

OIG Report of Investigation
IG24-0001-I

**GREATER MIAMI SERVICE CORPS
POLICY AND PROCEDURES**

SUBJECT: Credit Card Policy and Procedure

NUMBER: CGM-024

EFFECTIVE DATE: 11/9/2022

PAGE(S): 1 of 1

LAST REVISION: 08/10/2022

ATTACHMENT(S):

PURPOSE:

This purpose of this policy is to provide guidance on the use of credit cards for business expenses, travel, food, and other operational expenses that are related to carrying out the business of the Greater Miami Service Corps (GMSC).

PROCEDURES:

1. The Board of Directors will approve the issuance of Greater Miami Service Corps credit cards.
2. Credit cards are issued in the names of 2 employees as deemed by creditor.
 - a. Current policy authorizes two users, the Executive Director, and Administrative Officer (Procurement Officer) in the amounts of \$5,000 for executive director and \$20,000 for administrative officer respectively.
3. The cards may be used only for the purchase of goods or services for official business of the Greater Miami Service Corps.
4. All purchases will be in alignment with the Greater Miami Service Corps budget.
5. Restricted purchases include personal items, alcoholic beverages, raffle prizes, pornographic items (websites), contracted services, charitable contributions or donations, online auction sites, animals or animal services, cash advances, cash back on purchases, and cash refunds on returns.
6. The persons issued the cards are responsible for its protection and custody, and shall immediately notify the credit card company, Board Chair, Fiscal Officer, and Treasurer, if it is lost or stolen.
7. The persons issued the cards must immediately surrender the cards to the current Board Chair, Treasurer, or Fiscal Officer when employment with Greater Miami Service Corps has ended.
8. The persons using the credit cards for purchases that cannot be substantiated as a necessary purchase for official business will be subject to disciplinary action up to and including termination of the authorized user.

Report Requirements

Credit card statements, along with receipts for all items to be paid by the Greater Miami Service Corps, will be reconciled monthly and reviewed by the Executive Director and Administrative Officer and approved by the Fiscal Officer. Receipts must show the date, purpose, and name(s) for which the expense was incurred.

Payments made to the issuing credit card company for charges made by the executive director must be signed by two (2) board members. Charges made by the administrative officer can be signed by the executive director and (1) board member.

Monthly credit card statements will be reviewed at least quarterly by the Board Chair or Treasurer for accuracy.

The audit committee will annually review integrity of the credit card statements.

Miami-Dade County
Office of the Inspector General

EXHIBIT # 4

Press Release Announcing Safety Net Program

(1 page)

OIG Report of Investigation
IG24-0001-I



Media Contact:

Carmen Morris

carmen.morris@miamidade.gov

305-812-4115

Opportunities abound for youth at Greater Miami Service Corps

GMSC is recruiting students for the Miami-Dade County Safety Net Leadership Institute and Out-of-School Youth programs

MIAMI (August 23, 2021) — Miami-Dade County Community Action and Human Services Department's Greater Miami Service Corps (GMSC) is recruiting students 14-17 years of age for the District 9 Safety Net Leadership Institute. The Safety Net Leadership Institute was created by District 9 Commissioner Kionne McGhee with unified support from Mayor Daniella Levine Cava, community leaders and experts.

"Students all over Miami-Dade County deserve access to quality afterschool programming on leadership, financial awareness, tutoring, mentorship, career exploration, and more, to support their growth and expand their access to new opportunities," said Mayor Cava. "Investing in our youth is the best way to build a more prosperous and safer future for everyone in our county." As a GMSC graduate and knowing the benefits of such an experience, the Program is a priority for Commissioner McGhee. "I am committed to making sure that our District 9 youth receive positive and progressive youth development services," said the Commissioner.

GMSC also offers Out-of-School Youth programming to residents 18-24 years old. Participants can "Earn While They Learn," and get a high school diploma or GED, gain free credential training, and obtain educational scholarships. Last year, the program celebrated its first virtual graduation and "drive-thru" for youth earning a high school diploma or industry credentials in construction or internet technology. Eighty-two (82) participants were awarded \$186,779 in AmeriCorps Educational Scholarships. Participants contributed over 46,125 service hours completing public benefit projects including food distribution, beautification of low-income homes, and other community revitalization services. "For the past 30 years, Greater Miami Service Corps has linked youth to education, career exploration, personal and leadership development, and civic engagement. These are important steppingstones to achieving adult success," said Deborah Dorsett, GMSC Director. For more information about The Safety Net Leadership Institute in District 9, call Dimika Martin Smith at 786-804-7731. To learn more about the Out-of-School Youth Program call 305-638-4672 or 305-242-7950. Contact both programs via email at info@gmscmiami.com.

CAHSD's mission is to empower families, individuals, and communities through the provision of comprehensive social services. To learn more about the Miami-Dade Community Action and Human Services Department, call 786-469-4600 or visit:

<https://www.miamidade.gov/global/socialservices/home.page>.

###

To request materials in accessible format, sign language interpreters, and/or any accommodation to participate in any County-sponsored program or meeting, please call Gloria Hayes, 786-469-4618 or email, Gloria.hayes@miamidade.gov, five days in advance to initiate your request. TTY users may also call 711 (Florida Relay Service).

Miami-Dade County
Office of the Inspector General

COMPOSITE EXHIBIT # 5

5a- Sample of Delivery Receipts

5b- Table of Delivery Receipts

(2 pages)

OIG Report of Investigation
IG24-0001-I

GREATER MIAMI SERVICE CORPS
810 NORTH WEST 28TH STREET
MIAMI, FLORIDA 33127

PHONE #: 305.638.4672
FAX #: 305.633.5319



DELIVERY RECEIPT

ATTENTION TO:

**GREATER MIAMI SERVICE CORPS
SOUTH OFFICE**

DELIVERED BY:

ANDRE MILLER

DATE DELIVERED:

MARCH 1, 2022

QUANTITY	PACKAGE DESCRIPTION	AMOUNT
21	GIFT CARDS	\$2,100.00
RECEIVED BY: <u><i>E.H. [Signature]</i></u>		
DATE: <u><i>3/1/2022</i></u>		

**Gift Card Delivery Receipts from GMSC Main Office to Safety Net Program
Prepared by the OIG**

Date	Quantity of Cards	Value of Each Card	Total Value of Cards	Delivered by	Signed for/ Received by
December 2, 2021	25	\$100	\$2,500 ¹	n/a	Timia Moore / Cheryl Hodge
December 15, 2021	35	n/a ²	n/a	n/a	Cheryl Hodge
January 31, 2022	30	\$100	\$3,000	n/a	Cheryl Hodge
March 1, 2022	21	n/a	\$2,100	Andre Miller	Cheryl Hodge
March 30, 2022	24	n/a	\$2,400	Andre Miller	Cheryl Hodge
April 30, 2022	20 4 ³	n/a	\$2,000 \$400	n/a	Cheryl Hodge
May 24, 2022	27	n/a	\$2,700	Alexis Witter	Timia Moore
October 20, 2022	13	n/a	\$1,300	Joshua Butts	Cheryl Hodge
October 26, 2022	14	2 @ \$100 12 @ \$25	\$500	Joshua Butts	Cheryl Hodge
November 29, 2022	19 8	\$100 \$25	\$1,900 \$200	Joshua Butts	Cheryl Hodge
December 21, 2022	23	\$100	\$2,300	Miguel Frias	n/a
February 1, 2023	30	\$100	\$3,000	n/a	Timia Moore
March 2, 2023	29	\$100	\$2,900	n/a	Cheryl Hodge
April 13, 2023	29	\$100	\$2,900	n/a	Cheryl Hodge
May 18, 2023⁴	25	\$100	\$2,500	n/a	Cheryl Hodge
July 6, 2023	15	\$25	\$375	n/a	Brian Robinson
Totals	391		\$32,975 ⁵		

¹ The delivery receipt does not list the total value of the cards. The total value was calculated by the OIG.

² The delivery receipt does not list the value of the cards. The receipt says “thirty-five (35) gift cards to be distributed to the Safety Net Leadership Institute Program's Participants.”

³ The delivery receipt lists four (4) gift cards with a total value of \$400 as “Bal. March.”

⁴ May 10, 2023, is printed on the delivery receipt. Cheryl Hodge dated her signature on May 18, 2023.

⁵ Gift cards from December 15, 2021, were not included in the total because the OIG was unable to determine the value of the gift cards.

Miami-Dade County Office of the Inspector General

COMPOSITE EXHIBIT # 6

- 6a- Example of \$25 Enrollment Incentive Distribution Log*
- 6b- Example of \$100 Attendance Incentive Distribution Log*
- 6c- Example of Field Trip Gift Cards Distribution Log*
- 6d-Example of \$100 Graduation Incentive Distribution Log*
- 6e-Example of Speak Up Competition Distribution Log*

*Names and signatures of youths redacted by the OIG

(5 pages)

OIG Report of Investigation IG24-0001-I

Greater Miami Service Corps
INCENTIVE/Check Log

<i>Check/Gift Certificate Number</i>	<i>Date</i>	<i>Check/Gift Certificate Amount</i>	<i>Payable to / Issued to</i>	<i>Signature</i>
6039536604242862211	8/27/20	\$25.00	[REDACTED]	[REDACTED]
6039536604283275125	8/27/20	\$25.00	[REDACTED]	[REDACTED]
6039536604863019646	9/10/20	\$25.00	[REDACTED]	[REDACTED]
6039536604266658040	9/10/20	\$25.00	[REDACTED]	[REDACTED]
6039536604329728707	12/16/20	\$25.00	[REDACTED]	[REDACTED]
6039539212750589049		\$25.00		
6039539212332497265		\$25.00		
6039539212423851263		\$25.00		
6039539212380210008	12/29/20	\$25.00	[REDACTED]	[REDACTED]
6039539212029914630	12/29/20	\$25.00	[REDACTED]	[REDACTED]

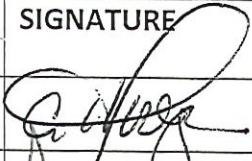
September 2022
GREATER MIAMI SERVICE CORPS
INCENTIVE/CHECK LOG

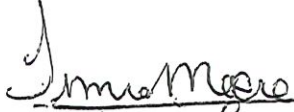

Check/Gift Certificate Number	Date	Check/Gift Certificate Amount	Payable to / Issued to	Signature
6058120017270682298	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120015667673110	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120035225197907	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120045888232602	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120042803617702	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120043525349921	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120036737400086	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6039539111080733121	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6039539111344690612	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120036224052820	10/20/22	\$100.00	[REDACTED]	[REDACTED]
6058120038165797900	10/21/22	\$100.00	[REDACTED]	[REDACTED]

SAFETY NET LEADERSHIP INSTITUTE PROGRAM FIELD TRIP GIFT CARD INCENTIVE LOG

6c

OCTOBER 29, 2021

GIFT CARD NUMBER	DATE	FIRST NAME	LAST NAME	SIGNATURE	GIFT CARD AMOUNT
6039536604833931250	11/8/21	TIMIA	MOORE		\$100.00 <i>Bal. 3.57</i>
*6039539212377538072	10/29/21	TIMIA	MOORE	Timia Moore	\$100.00
*6039539212666744183	10/29/21	TIMIA	MOORE	Timia Moore	\$100.00
*6039539212745275373	10/29/21	TIMIA	MOORE	Timia Moore	\$100.00
*6039539212868941744	10/29/21	TIMIA	MOORE	Timia Moore	\$100.00
*6039539212931255007	10/29/21	TIMIA	MOORE	Timia Moore	\$100.00

 10/28/21
 Received Date


(SAFETY NET LEADERSHIP INSTITUTE PROGRAM) YOUTH EMPOWERMENT SERIES: SPEAK UP COMPETITION GIFT CARD INCENTIVE
LOG

Page #7

GIFT CARD NUMBER	DATE	FIRST NAME	LAST NAME	SIGNATURE	GIFT CARD AMOUNT
13209525053 ✓	2/10/21	Amanda	Mezic	[REDACTED]	\$ 25.00
13232998418 ✓	2/10/21	Amanda	Mezic	[REDACTED]	\$ 50.00

June 2023
Safety Net Graduates
 GREATER MIAMI SERVICE CORPS
 INCENTIVE/CHECK LOG

Check/Gift Certificate Number	Date	Check/Gift Certificate Amount	Payable to / Issued to	Signature
4941490006347626	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490015302398	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490024939388	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490029632004	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490005488959	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490015302356	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490018674991	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490005488900	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490005488942	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490015302331	6/10/23	\$100.00	[REDACTED]	[REDACTED]
4941490025658789	6/10/23	\$100.00	[REDACTED]	[REDACTED]

Miami-Dade County
Office of the Inspector General

EXHIBIT # 7

Sample Pages from Fuel Card Log

(5 pages)

OIG Report of Investigation
IG24-0001-I



THE GREATER MIAMI SERVICE CORPS



GAS CARD LOG

CARD CUSTODIAN	CARD NO. LAST 4 DIGITS	RECEIVED BY	DATE RECEIVED
Anselme JEAN	3387	Andre Miller	7/4/19
	8268	Andre Miller	7/19/19
	8284	Andre Miller	8/1/19
	8276	Notoria McMillan	8/22/19
	8250	Notoria Mc Millan	9/05/19
	7787	Andre Miller	10/21/19
	7779	Notoria McMillan	10/10/19



THE GREATER MIAMI SERVICE CORPS



GAS CARD LOG

CARD CUSTODIAN	CARD NO. LAST 4 DIGITS	RECEIVED BY	DATE RECEIVED
ANSELME JEAN	2029	Andre Miller	3/25/21
↓	2003	ANSELME JEAN	3/19/21
	8759	Notoria Mc Millan	3/29/21
	8742	Dieuseul Hilaire	3/25/21
	8734	Andre Miller	4/02/21
	2011	Dieuseul Hilaire	4/01/21



THE GREATER MIAMI SERVICE CORPS



GAS CARD LOG

CARD CUSTODIAN	CARD NO. LAST 4 DIGITS	RECEIVED BY	DATE RECEIVED
Anselme JEAN	0145(\$25.00)	Andre Miller	7/30/21
	0137(\$25.00)	Dioussoul Hilaire	7/7/21
	0129(\$25.00)	ANSELME JEAN	7/21/21
	0111(\$25.00)	Andre Miller	7/28/21
	0103(\$25.00)	Notoria McMillan	7/9/21
	0095(\$25.00)	Dioussoul Hilaire	7/30/21
✓	5489	ANSELME JEAN	8/5/21



THE GREATER MIAMI SERVICE CORPS



GAS CARD LOG

CARD CUSTODIAN	CARD NO. LAST 4 DIGITS	RECEIVED BY	DATE RECEIVED
Russelme JEAN	9768	Notoria McMillan	04/07/22
	9792	Andre Miller	04/11/22
	9784	Diensoul Hilaire	04/05/22



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0419
102516



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0419
102516



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0419
102516



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0-76750-12771



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0-76750-12771



To: _____
From: _____ Value: _____

Cash Card

Convenient for any Marathon Purchase

Card issued by MARATHON FUELING CARD LLC. Card is redeemable for goods and services at participating Marathon locations. Card is not redeemable for money orders, or additional prepaid cards. Card may not be used to pay account balances of any kind including but not limited to house accounts and property and third party credit cards, charge cards, debit cards, or other payment devices endorsed or sponsored by Marathon Fueling Company LLC or subsidiaries or affiliates from time to time. Card can be replaced and will be issued only when a replacement card is not redeemable or replaceable for cash and lost or stolen cards will not be replaced.

0-76750-12771

0419
102516

Miami-Dade County
Office of the Inspector General

EXHIBIT # 8

Delancy Invoice July 2022 with Attachments

(3 pages)

OIG Report of Investigation
IG24-0001-I

Linda Delancy

"Because we do it right!"



Bill to: GMSC

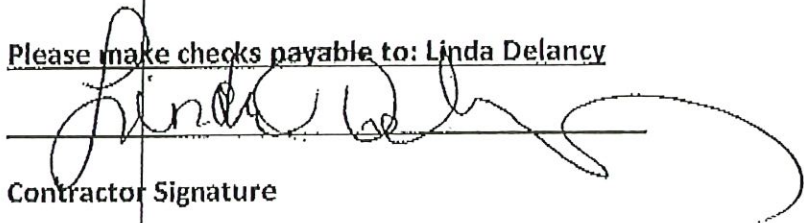
This billing invoice is for the month of July 2022.

Job Description:

1. Mow, edge, trim, and litter pick up (various regularly scheduled properties from North West to South West Miami-Dade County (including parks and roadsides) for GMSC \$3,627.48
2. GMSC North Office -\$150.00

Invoice Total: \$3777.48

Please make checks payable to: Linda Delancy


Contractor Signature

12253 SW 201 Terrace

Miami, FL 33177

(786) 873-5268



PAID

WE GREATLY APPRECIATE YOUR BUSINESS!

REVISED 2022

Lots Maintained by Greater Miami Service Corp (GMSC)

Deborah Dorsett: ddorsett@gmscmiami.com/Andre Miller: millergmsc@yahoo.com

Count	Folio #	District	Lot Size Sq Feet	Zoning Code	Location	Vendor	Date
	Proposed Parcels for Infill Program						
2	10-7813-044-0220	9	3,750	R-3	548 SW 3 AVE	GMSC	7/18/2022
3	10-7813-045-0410	9	3,137	R-3	543 SW 5 Avenue	GMSC	Gate was locked
9	30-3122-001-0130	3	9,175	RU-4L	5301 NW 26 Ave	GMSC	7/31/2022
10	30-3122-001-0140	3	9,175	RU-4L	North of 5301 NW 26 Ave	GMSC	7/31/2022
11	30-3122-015-0040	3	2,250	BU-2	4821 NW 27 Ave	GMSC	7/31/2022
14	30-3122-015-0140	3	2,250	BU-2	4807 nw 27 Ave	GMSC	7/31/2022
15	30-3122-015-0150	3	2,250	BU-2	4811 NW 27 AVE	GMSC	7/31/2022
31	30-3112-000-0081	3	NW 85 ST Between 6th and 5th Ave.			GMSC	7/31/2022
	Poinciana Industrial Center						
23	30-3110-053-1150	2	2,497	IU-1	2398 NW 78 St	GMSC	7/31/2022
24	30-3110-053-1160	2	2,497	IU-1	NW 77 Terr. and NW 24 Ave.	GMSC	7/31/2022
26	30-3110-074-0070	2	6,008	IU-1	NW 77 Terr. And NW 23 Ave.	GMSC	7/31/2022
	Homes for Sale						
	GOB Projects						
	Disposition						
40	10-7813-042-0190	9	3,330	B-1	206 SW 4 Court	GMSC	7/18/2022
41	10-7813-042-0230	9	1,850	R-3	224 SW 4 Court	GMSC	7/18/2022
42	10-7813-042-0290	9	3,724	R-3	251 SW 5 Street	GMSC	7/18/2022

08/2013

Properties Leased to Pinnacle for the Caribbean Village Project
(PHCD remains with possession until loan closes)

Lawn Maintenance ServicesProperty Inventory

Attachment A

Count	Folio #	District	Lot Size Sq Feet	Zoning Code	Location	Vendor	Date
43	10-7813-042-0370	9	3,016	R-3	SW 5 St near SW 2nd Ter	GMSC	7/18/2022
44	10-7813-044-0150	9	3,900	R-3	244 SW 5 Street	GMSC	7/18/2022
45	10-7813-045-0230	9	3,366	B-1	404 SW 5 Street	GMSC	7/11/2022
55	30-6912-008-0280	9	6,710	BU-2 GCUC	12001 SW 220 ST	GMSC	7/11/2022
56	30-6912-008-0331	9	2,800	BU-2 GCUC	21920 SW 120 Ave	GMSC	7/11/2022
57	30-6912-008-0360	9	6,578	BU-2 GCUC	21930 SW 120 Ave	GMSC	7/11/2022
Recaptured Land							
65	10-7813-009-0250	9	6,850	R-1	312 NW 4 Ave	GMSC	7/28/2022
66	10-7813-021-0030	9	7,020	R-3	162 NW 2 St.	GMSC	7/28/2022
67	10-7813-023-0110	9	6,760	R-3	161 NW 2 St.	GMSC	7/28/2022
69	10-7813-054-0190	9	5,450	R-1	730 SW 12 Ave	GMSC	7/11/2022
Parcels Received Back From MDHA Development Corp.							
Surtax REO Property							
Brownsville Tornado Relief Properties							
84	30-3116-009-1240	2	5,160	RU-2	Corner of 57th Street NW 31st Avenue	GMSC	Gate was locked

Miami-Dade County
Office of the Inspector General

EXHIBIT # 9

Sample of Lipsey Invoices

(2 pages)

OIG Report of Investigation
IG24-0001-I

Robert Lipsey

rcllandscaping19@gmail.com

CAHSD

#500
+ 16%

INVOICE

INV0002

DATE

May 24, 2021

DUE DATE

Jun 23, 2021

BALANCE DUE

USD \$500.00

BILL TO

Miami Greater Corp Service

DESCRIPTION	RATE	QTY	AMOUNT
Trimming of trees and removal of branches. Also removal of trash and fencing @ Perrine Community Center on Homestead Ave.	\$500.00	1	\$500.00
SUBTOTAL			\$500.00
TAX (0%)			\$0.00
TOTAL			\$500.00
BALANCE DUE			USD \$500.00

INVOICE
INV0067

Robert Lipsey

25507 SW 108th Ave

Homestead

33032-6136

(305) 720-3009

rellandscaping19@gmail.com

DATE
Oct 16, 2022

DUE
On Receipt

BALANCE DUE
USD \$1,200.00

#613

BILL TO

Greater Miami Service Corps

810 NW 28th St

Miami FL

33127

(305) 638-4672

Millergmsc@yahoo.com

DESCRIPTION	RATE	QTY	AMOUNT
25505 Sw 133rd Ave cutting, edging, trimming, blowing, and removal of trash	\$1,200.00	1	\$1,200.00
SUBTOTAL			\$1,200.00
TAX (0%)			\$0.00
TOTAL			\$1,200.00
BALANCE DUE			USD \$1,200.00

Miami-Dade County
Office of the Inspector General

EXHIBIT # 10

Register of Payments Made by GMSC to Independent Contractors

(1 page)

OIG Report of Investigation
IG24-0001-I

OIG Exhibit 11
Payments made to Independent Contractors

No.	Date	Vendor Name	Amount
1	12/3/2020	ROBERT LIPSEY	\$ 300.00
2	12/16/2020	ROBERT LIPSEY	\$ 2,155.17
3	12/16/2020	ROBERT LIPSEY	\$ 689.66
4	3/5/2021	ROBERT LIPSEY	\$ 7,000.00
5	6/3/2021	ROBERT LIPSEY	\$ 1,200.00
6	7/5/2021	ROBERT LIPSEY	\$ 500.00
7	8/2/2021	ROBERT LIPSEY	\$ 2,500.00
8	8/3/2021	ROBERT LIPSEY	\$ 8,600.00
9	8/30/2021	ROBERT LIPSEY	\$ 2,500.00
10	9/15/2021	ROBERT LIPSEY	\$ 800.00
11	9/15/2021	ROBERT LIPSEY	\$ 3,400.00
12	9/21/2021	ROBERT LIPSEY	\$ 2,200.00
13	9/21/2021	ROBERT LIPSEY	\$ 1,300.00
14	9/30/2021	ROBERT LIPSEY	\$ 500.00
15	9/30/2021	ROBERT LIPSEY	\$ 650.00
16	9/30/2021	ROBERT LIPSEY	\$ 3,400.00
17	9/30/2021	ROBERT LIPSEY	\$ 600.00
18	9/30/2021	ROBERT LIPSEY	\$ 950.00
19	9/30/2021	ROBERT LIPSEY	\$ 500.00
20	9/30/2021	ROBERT LIPSEY	\$ 950.00
21	9/30/2021	ROBERT LIPSEY	\$ 500.00
22	9/30/2021	ROBERT LIPSEY	\$ 590.00
23	9/30/2021	ROBERT LIPSEY	\$ 500.00
24	9/30/2021	ROBERT LIPSEY	\$ 7,200.00
25	9/30/2021	ROBERT LIPSEY	\$ 800.00
26	11/16/2021	ROBERT LIPSEY	\$ 800.00
27	11/16/2021	ROBERT LIPSEY	\$ 950.00
28	11/22/2021	ROBERT LIPSEY	\$ 950.00
29	12/7/2021	ROBERT LIPSEY	\$ 500.00
30	12/31/2021	ROBERT LIPSEY	\$ 950.00
31	12/31/2021	ROBERT LIPSEY	\$ 500.00
32	12/31/2021	ROBERT LIPSEY	\$ 1,200.00
33	1/24/2022	ROBERT LIPSEY	\$ 2,500.00
34	1/24/2022	ROBERT LIPSEY	\$ 1,200.00
35	1/31/2022	ROBERT LIPSEY	\$ 1,150.00
36	2/8/2022	ROBERT LIPSEY	\$ 650.00
37	3/1/2022	ROBERT LIPSEY	\$ 650.00
38	3/1/2022	ROBERT LIPSEY	\$ 650.00
39	3/22/2022	ROBERT LIPSEY	\$ 650.00
40	4/4/2022	ROBERT LIPSEY	\$ 950.00
41	4/4/2022	ROBERT LIPSEY	\$ 950.00
42	4/4/2022	ROBERT LIPSEY	\$ 950.00
43	4/4/2022	ROBERT LIPSEY	\$ 950.00
44	4/4/2022	ROBERT LIPSEY	\$ 950.00
45	4/4/2022	ROBERT LIPSEY	\$ 800.00
46	4/4/2022	ROBERT LIPSEY	\$ 2,500.00
47	4/27/2022	ROBERT LIPSEY	\$ 650.00
48	5/16/2022	ROBERT LIPSEY	\$ 650.00
49	6/30/2022	ROBERT LIPSEY	\$ 650.00
50	6/30/2022	ROBERT LIPSEY	\$ 650.00
51	6/30/2022	ROBERT LIPSEY	\$ 650.00
52	7/19/2022	ROBERT LIPSEY	\$ 650.00
53	8/5/2022	ROBERT LIPSEY	\$ 950.00
54	8/5/2022	ROBERT LIPSEY	\$ 950.00
55	8/5/2022	ROBERT LIPSEY	\$ 950.00
56	8/5/2022	ROBERT LIPSEY	\$ 950.00
57	8/5/2022	ROBERT LIPSEY	\$ 950.00
58	9/7/2022	ROBERT LIPSEY	\$ 650.00
59	9/9/2022	ROBERT LIPSEY	\$ 1,200.00
60	9/9/2022	ROBERT LIPSEY	\$ 1,200.00
61	9/14/2022	ROBERT LIPSEY	\$ 650.00
62	9/30/2022	ROBERT LIPSEY	\$ 650.00

Total Paid to Robert Lipsey **\$84,634.83**

No.	Date	Vendor Name	Amount
1	10/30/2019	LINDA DELANCY	\$ 5,350.00
2	12/10/2019	LINDA DELANCY	\$ 5,350.00
3	1/6/2020	LINDA DELANCY	\$ 5,350.00
4	2/7/2020	LINDA DELANCY	\$ 5,350.00
5	3/2/2020	LINDA DELANCY	\$ 5,350.00
6	3/31/2020	LINDA DELANCY	\$ 5,350.00
7	5/11/2020	LINDA DELANCY	\$ 5,350.00
8	6/18/2020	LINDA DELANCY	\$ 5,350.00
9	6/29/2020	LINDA DELANCY	\$ 5,350.00
10	8/6/2020	LINDA DELANCY	\$ 5,350.00
11	9/3/2020	LINDA DELANCY	\$ 3,927.45
12	9/30/2020	LINDA DELANCY	\$ 3,927.45
13	11/7/2020	LINDA DELANCY	\$ 3,627.48
14	12/3/2020	LINDA DELANCY	\$ 3,627.48
15	12/17/2020	LINDA DELANCY	\$ 3,663.79
16	1/8/2021	LINDA DELANCY	\$ 3,627.48
17	1/8/2021	LINDA DELANCY	\$ 4,741.38
18	2/11/2021	LINDA DELANCY	\$ 3,627.48
19	2/11/2021	LINDA DELANCY	\$ 4,741.38
20	2/11/2021	LINDA DELANCY	\$ 4,741.38
21	3/11/2021	LINDA DELANCY	\$ 3,627.48
22	3/11/2021	LINDA DELANCY	\$ 4,741.38
23	4/1/2021	LINDA DELANCY	\$ 3,627.48
24	5/3/2021	LINDA DELANCY	\$ 3,627.48
25	6/3/2021	LINDA DELANCY	\$ 3,627.48
26	6/11/2021	LINDA DELANCY	\$ 350.00
27	7/6/2021	LINDA DELANCY	\$ 3,627.48
28	8/2/2021	LINDA DELANCY	\$ 150.00
29	8/2/2021	LINDA DELANCY	\$ 3,627.48
30	9/15/2021	LINDA DELANCY	\$ 220.00
31	9/15/2021	LINDA DELANCY	\$ 550.00
32	9/15/2021	LINDA DELANCY	\$ 3,627.48
33	9/30/2021	LINDA DELANCY	\$ 150.00
34	9/30/2021	LINDA DELANCY	\$ 2,700.00
35	9/30/2021	LINDA DELANCY	\$ 3,627.48
36	10/28/2021	LINDA DELANCY	\$ 150.00
37	10/28/2021	LINDA DELANCY	\$ 3,800.00
38	10/28/2021	LINDA DELANCY	\$ 3,627.48
39	12/6/2021	LINDA DELANCY	\$ 150.00
40	12/6/2021	LINDA DELANCY	\$ 2,800.00
41	12/6/2021	LINDA DELANCY	\$ 3,627.48
42	12/27/2021	LINDA DELANCY	\$ 150.00
43	12/27/2021	LINDA DELANCY	\$ 2,800.00
44	12/27/2021	LINDA DELANCY	\$ 3,627.48
45	2/8/2022	LINDA DELANCY	\$ 150.00
46	2/8/2022	LINDA DELANCY	\$ 2,800.00
47	2/8/2022	LINDA DELANCY	\$ 3,627.48
48	3/1/2022	LINDA DELANCY	\$ 150.00
49	3/1/2022	LINDA DELANCY	\$ 2,800.00
50	3/1/2022	LINDA DELANCY	\$ 3,627.48
51	4/4/2022	LINDA DELANCY	\$ 150.00
52	4/4/2022	LINDA DELANCY	\$ 2,800.00
53	4/4/2022	LINDA DELANCY	\$ 3,627.48
54	5/2/2022	LINDA DELANCY	\$ 150.00
55	5/2/2022	LINDA DELANCY	\$ 2,800.00
56	5/2/2022	LINDA DELANCY	\$ 3,627.48
57	6/6/2022	LINDA DELANCY	\$ 150.00
58	6/6/2022	LINDA DELANCY	\$ 2,800.00
59	6/6/2022	LINDA DELANCY	\$ 3,627.48
60	7/6/2022	LINDA DELANCY	\$ 150.00
61	7/6/2022	LINDA DELANCY	\$ 2,800.00
62	7/6/2022	LINDA DELANCY	\$ 3,627.48
63	8/12/2022	LINDA DELANCY	\$ 150.00
64	8/12/2022	LINDA DELANCY	\$ 3,627.48
65	9/7/2022	LINDA DELANCY	\$ 150.00
66	9/7/2022	LINDA DELANCY	\$ 3,627.48
67	9/30/2022	LINDA DELANCY	\$ 150.00
68	9/30/2022	LINDA DELANCY	\$ 3,627.48

Total Paid to Linda Delancy **\$ 203,163.73**

Miami-Dade County Office of the Inspector General



APPENDIX A

Response from Deborah Dorsett,
Division Director, Greater Miami Service Corps
(1 page)

Report of Investigation
IG24-0001-I

Memorandum



Date: August 13, 2025

To: Felix Jimenez, Inspector General

From: Deborah Dorsett, Division Director
Greater Miami Service Corps
Juvenile Services Department

A handwritten signature in blue ink, appearing to be "DD", located next to the "From:" field.

Subject: Response to Investigative Follow-Up Report – Greater Miami Service Corps

Greater Miami Service Corps (GMSC) appreciates the feedback provided in the Investigative Follow-Up Report and values the role of the Miami-Dade County Office of the Inspector General in promoting transparency and accountability. We take our fiduciary responsibility as public servants with the utmost diligence and commitment, and we remain steadfast in ensuring that our practices uphold the highest ethical and professional standards.

On the third paragraph of page 24, it states that "*Ms. Dorsett no longer serves on the board of GMSC...*" This statement requires clarification. Ms. Deborah Dorsett has **never** served as a member of the Greater Miami Service Corps Board of Directors. Ms. Dorsett has always been a County employee assigned to the Greater Miami Service Corps as Executive Director. In this capacity as it pertains to the Board, she attended meetings, provided resolutions, policies, and overall programmatic information to the Board; however, she never voted on any Board matters. It is important to note this distinction in maintaining accurate records and properly documenting the roles and responsibilities of Ms. Dorsett.

GMSC is committed to ongoing compliance with all applicable regulations and reporting requirements. We continue to review and refine our internal procedures to ensure clarity, accuracy, and adherence to best practices.