



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: Nathan Kogon, Director,
Department of Housing and Community Development

From: Felix Jimenez, Inspector General 

Date: June 2, 2026

Subject: Arrest Made in Connection with Scheme to Defraud Miami-Dade County's
Emergency Rental Assistance Program, Ref. IG23-0016-I

On today's date, a joint investigation by the Miami-Dade County Office of the Inspector General (OIG) and the Miami-Dade State Attorney's Office (SAO), resulted in the felony arrest of Breazetha Smith. Ms. Smith is alleged to have facilitated a scheme to defraud which resulted in the theft of over \$57,000 from Miami-Dade County's Emergency Rental Assistance Program (ERAP).

The County's ERAP, administered by the Department of Housing and Community Development (HCD), used federal funding to provide emergency rental assistance to Miami-Dade residents experiencing financial hardship due to the COVID-19 pandemic. The County committed additional funds to expand the program in 2022. Funds awarded under the ERAP were to be used to pay rent and/or utilities. ERAP applicants were required to provide, among other things, an attestation of household income and/or loss, the amount of rental arrearages, and photo identification.

Ms. Smith is charged with one count of Organized Scheme to Defraud (Over \$50,000), in violation of Florida Statute 817.034, a first-degree felony, and one count of Grand Theft (Over \$20,000) in violation of Florida Statute 812.014, a second-degree felony. The charges stem from Ms. Smith's participation in two separate transactions where she submitted false information and fraudulent documents to HCD in connection with ERAP applications.

The OIG appreciates the assistance of HCD and the SAO.

cc: Honorable Katherine Fernandez Rundle, State Attorney
Christina Salinas-Cotter, Assistant Director, HCD
Debryl Stephens-Williams, Compliance Reviewer, HCD