

# MEMORANDUM

Agenda Item No. 8(I)(1)

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**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

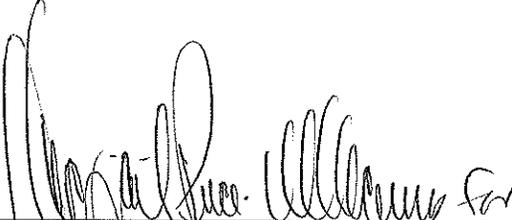
**DATE:** January 23, 2013

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution authorizing execution  
of agreements between the  
United States Department of the  
Treasury Internal Revenue  
Service and Miami-Dade County  
through the Miami-Dade Police  
Department

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The accompanying resolution was prepared by the Miami-Dade Police Department and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz.



R. A. Cuevas, Jr.  
County Attorney

RAC/smm

# Memorandum



**DATE:** January 23, 2013

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**FROM:** Carlos A. Gimenez  
Mayor 

**SUBJECT:** Resolution Authorizing Execution Of Agreements Between The United States Department Of  
The Treasury Internal Revenue Service And Miami-Dade County

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## Recommendation

It is recommended that the Board of County Commissioners approve the attached resolution retroactively authorizing the County Mayor or County Mayor's Designee to execute agreements between the Internal Revenue Service of the U.S. Department of the Treasury and Miami-Dade County through the Miami-Dade Police Department. These Agreements provide authority to the Internal Revenue Service to pay overtime for the police officer(s) assigned to the Treasury law enforcement agencies for expenses necessary to conduct financial criminal investigations in Miami-Dade County. This Agreement is effective October 1, 2012, and will remain in effect unless terminated by either Miami-Dade County or the Internal Revenue Service.

## Scope

The Agreement will provide reimbursement to the Miami-Dade Police Department for the overtime costs of sworn personnel assigned full-time to these financial criminal investigations. The investigations are countywide.

## Fiscal Impact/Funding Source

There is no fiscal impact to the County.

## Track Record/Monitor

The entities involved are the Miami-Dade Police Department's Narcotics Bureau and Police Legal Bureau. Raul Ubieta, Major, Narcotics Bureau, and Janet Lewis, Commander, Police Legal Bureau, will track and monitor the agreements respectively. As other task forces are established, which may be assigned to other entities, the Majors or Command Staff will track and monitor those agreements.

## Background

In the conduct of day-to-day operations, the Miami-Dade Police Department works together with the United States Department of the Treasury Internal Revenue Service to investigate financial crimes. This work requires interagency joint operations and/or task forces to further the purposes of investigating financial crimes and other issues related to financial crimes. In addition, this work involves inter-agency information sharing to further these investigations. The Agreement provides a mechanism to document the nature of the task force, outlining the activities to accomplish the identified purpose, and the assigned personnel. Through these partnerships, which are documented in a formal Agreement, the Miami-Dade Police Department is able to enhance the public safety of this community for the benefit of our citizens and visitors.

  
Genaro "Chip" Iglesias  
Office of the Mayor



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** January 23, 2013

**FROM:**   
R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 8(I)(1)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 8(I)(1)

1-23-13

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING EXECUTION OF AGREEMENTS BETWEEN THE UNITED STATES DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE AND MIAMI-DADE COUNTY THROUGH THE MIAMI-DADE POLICE DEPARTMENT; AND AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE ACTION TO EXECUTE AMENDMENTS, MODIFICATIONS, RENEWALS, AND EXTENSIONS, TO EXERCISE THE CANCELLATION PROVISIONS AND TERMINATION CLAUSES CONTAINED THEREIN

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying Memorandum, a copy of which is incorporated herein by reference; and

**WHEREAS**, in the conduct of day-to-day operations, the Miami-Dade Police Department works together with the United States Department of the Treasury Internal Revenue Service; and

**WHEREAS**, this work requires interagency joint operations and/or task forces to further the purposes of investigating financial crimes and other issues related to financial crimes; and

**WHEREAS**, this work involves inter-agency information sharing to further these investigations through participation on these joint operations and/or task forces,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board finds it is in the best interest of Miami-Dade County to approve the execution of a Agreements between the U.S. Department of the Treasury Internal Revenue Service and Miami-Dade County through the Miami-Dade Police Department, in substantially the form attached hereto and made a part

hereof, and authorizes the County Mayor or County Mayor's Designee to execute Agreements for and on behalf of Miami-Dade County, and to execute any amendments, modifications, renewals and extensions of same, to exercise the cancellation provisions contained in the Agreement, and termination clauses of any contracts and agreements on behalf of Miami-Dade County, Florida.

The foregoing resolution was offered by Commissioner  
who moved its adoption. The motion was seconded by Commissioner  
and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman  
Lynda Bell, Vice Chair

Bruno A. Barreiro  
Jose "Pepe" Diaz  
Sally A. Heyman  
Jean Monestime  
Sen. Javier D. Souto  
Juan C. Zapata

Esteban L. Bovo, Jr.  
Audrey M. Edmonson  
Barbara J. Jordan  
Dennis C. Moss  
Xavier L. Suarez

The Chairperson thereupon declared the Resolution duly passed and adopted this 23<sup>rd</sup> day of January, 2013. This Resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



Ben Simon

**AGREEMENT BETWEEN TREASURY LAW ENFORCEMENT AGENCIES  
and  
LOCAL, COUNTY AND STATE LAW ENFORCEMENT AGENCIES  
FOR THE REIMBURSEMENT OF EXPENSES**

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This agreement is entered into by the Miami-Dade County, by and through Miami-Dade Police Department (herein after "agency") and Internal Revenue Service, Criminal Investigation, for the purpose of receiving reimbursable costs incurred by the agency in providing resources to joint operations/task forces.

Payments may be made to the extent they are included in the Treasury law enforcement agency's Fiscal Year Plan, and the monies are available within the Treasury Forfeiture Fund to satisfy the request(s) for reimbursable overtime expenses.

**I. LIFE OF THIS AGREEMENT**

This agreement is effective on the date it is signed by both parties and is valid until termination by mutual agreement of the agency and the Internal Revenue Service, Criminal Investigation or upon 30 day written notice by either party to this agreement.

**II. AUTHORITY**

This agreement is established pursuant to the provisions of Title 31, U.S.C. § 9703, the Treasury Forfeiture Fund Act of 1992, which provides for the reimbursement of certain expenses of local, county, and state law enforcement agencies incurred as participants in joint operations/task forces with a Department of the Treasury law enforcement agency.

**III. PURPOSE OF THIS AGREEMENT**

This agreement establishes the procedures and responsibilities of both the agency and the Internal Revenue Service, Criminal Investigation, for the reimbursement of certain overtime and other expenses pursuant to Title 31, U.S.C. § 9703.

**IV. NAME OF TASK FORCE/JOINT OPERATION (If Applicable)**

The Name of this Task Force is South Florida Financial Crimes Strike Force

**V. CONDITIONS AND PROCEDURES**

**A. Assignment of Agency Officers**

To the maximum extent possible, agency shall assign dedicated officer(s) to the Task Force/Joint Operations via the Form 9973, Reimbursement Request for Overtime Cost and Authorized Expenses form.

The agency shall provide the Internal Revenue Service, Criminal Investigation with the names, titles, badge or ID numbers, and date of last firearms qualification of the officer(s) assigned to the Task Force/Joint Operation in an attachment to this agreement.

**B. Requests for Reimbursement of Overtime Expenses**

1. The agency may request reimbursement for payment of overtime expenses directly related to work performed by its officer(s) assigned as members of a Joint Task Force/Operation with the Internal Revenue Service, Criminal Investigation, for the purpose of conducting official Treasury investigations.
2. The agency shall provide the Internal Revenue Service, Criminal Investigation, within 10 days of the signing of this agreement, a mandatory ACH Vendor Payment Enrollment Form for Electronic Funds Transfer.
3. Invoices submitted for the payment of overtime to agency officer(s) shall be submitted on the agency's letterhead with appropriate justification material attached; i.e. receipts, work hours, rental car invoices, etc. The invoice shall be signed by an authorized representative of that agency.
4. The agency will submit all requests for reimbursable payments together with appropriate documentation to their local Internal Revenue Service, Criminal Investigation field office.

The agency shall certify that the request is for overtime expenses incurred by the agency for participation with a joint operation conducted with the Internal Revenue Service, Criminal Investigation. The agency shall also certify that requests for reimbursement of overtime expenses have not been made to other federal law enforcement agencies who may also be participating with the task force/joint operation.

The agency acknowledges that they remain fully responsible for their obligations as the employer of the officer(s) assigned to the task force/joint operation and are responsible for the payment of overtime earnings, withholdings, insurance coverage and all other requirements by law, regulation, ordinance or contract regardless of the reimbursable overtime charges incurred.

5. All requests for reimbursement of costs incurred by the agency must be approved and certified by the Internal Revenue Service, Criminal Investigation, which will countersign the invoices for payment.
6. All requests for reimbursement of costs are to be received by the Internal Revenue Service, Criminal Investigation no later than 15 days after the previous month end. These requests for reimbursement are to be for a full month time period, from the first day to the last day of the month.
7. The maximum reimbursement entitlement for overtime costs to any one law enforcement officer cannot exceed \$15,000.00 per fiscal year. This document does not obligate funds. Funding authority and monetary amounts will be provided through Form 9974, Request to Establish Reimbursement.
8. The monetary obligation may be adjusted at anytime by the Internal Revenue Service, Criminal Investigation based upon the following:
  - A) The Internal Revenue Service, Criminal Investigation may modify the total dollar obligation, resulting in an increase or decrease, if it determines that the original obligated amount is not commensurate with the rate of reimbursable requests, based on its analysis of submitted reimbursement requests.
  - B) The adjustments to the monetary obligation may result in a partial and/or total reduction of reimbursement funds requested. Any modification made to an authorized agreement will be documented in writing and immediately provided to the impacted state and local agency.

C. **PROGRAM AUDIT**

This agreement and its procedures are subject to audit by the Internal Revenue Service, Criminal Investigation, Department of the Treasury, Office of Inspector General, the General Accounting Office, and other government designated auditors. The agency agrees to permit such audits and agrees to maintain all records relating to these transactions for a period of not less than three years, and in the event of an on-going audit, until the audit is completed.

These audits may include reviews of any and all records, documents, reports, accounts, invoices, receipts or expenditures relating to this agreement, as well as the interview of any and all personnel involved in these transactions.

**D. REVISIONS**

The terms of this agreement may be amended upon the written approval of both the agency and the Internal Revenue Service, Criminal Investigation. The revision becomes effective upon the date of approval.

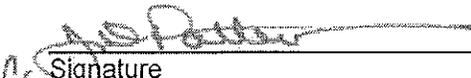
**E. NO PRIVATE RIGHT CREATED**

This is an internal government agreement between the Internal Revenue Service Criminal Investigation and the agency, and is not intended to confer any right or benefit to any private person or party.

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_____ Signature	_____ Date
Carlos A. Gimenez, Mayor Printed Name	_____ Title
Miami-Dade County	

_____ Signature	_____ Date
_____ Printed Name	_____ Title
Criminal Investigations Miami Field Office Internal Revenue Service	

 Signature	10/22/12 Date
Naim R. Erched, Acting Director Printed Name	_____ Title
Miami-Dade Police Department	

_____ Signature	_____ Date
_____ Printed Name	_____ Title
Criminal Investigations Internal Revenue Service Washington, DC	

 Signature	10/22/12 Date
Gustavo Knoepffler, Chief Financial Officer Printed Name	_____ Title
Miami-Dade Police Department	