Supplement
Agenda Item No. 8(F)(1)

OFFICE OF THE COMMISSION AUDITOR

MEMORANDUM

TO: Honorable Chairman Anthony Rodriguez,
and Members, Board of County Commissioners

FROM: Adeyinka Majekodunmi, CPA
Commission Auditor

DATE: November 2, 2026

SUBJECT: **Resolution Declaring Surplus and Authorizing the Donation and Conveyance of a 1,154 Square Foot Portion of Miami-Dade County-Owned Property, Located along the West Side of SR 985 / SW 107 Avenue, South of SW 80 Street, Identified as Parcel 101, to the Florida Department of Transportation (FDOT) in Accordance with Sections 125.38, 337.25, and 337.29, Florida Statutes, for the Nominal Amount of $1.00; Authorizing the Chairperson or Vice-Chairperson of the Board To Execute a County Deed**

Pursuant to Resolution No. R-129-22, adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, the Office of the Commission Auditor (OCA) is directed to independently and simultaneously review and comment on the proposed leasing and conveyance of County property prior to the submission of an agenda item to the Board of County Commissioners (BCC). The OCA is providing this report as a Supplement to the BCC Agenda File Number 261627.

Commission Auditor's Observations:

The OCA conducted a comprehensive review of the Florida Department of Transportation (FDOT), the intended recipient of the subject conveyance. The results yielded the following:

A. Background research performed on the Florida Department of Transportation (FDOT) yielded no material observations or significant adverse findings.

Scope of Review:
The OCA's review of the subject conveyance is based on information provided by the People and Internal Operations Department (PIOD), including the documents listed in the Source Documents section below.

Methodology:
The OCA's review of the entity listed included the following procedures:

A. A review of Board-approved conveyances to external parties for Infill, Affordable, and Workforce Housing as authorized through BCC resolution.

B. A review of privately owned properties developed under the Miami-Dade County Infill Housing Program.

C. A review of Miami-Dade County Property Appraiser, Clerk of the Courts, and Commission Legislation records to ascertain any evidence of risk factors, including entities with a history of previously conveyed or leased County-owned property that was later the subject of an involuntary reverter or lease termination by the County.

D. A review of the Miami-Dade County Debarred Contractors list to ascertain any evidence of risk factors.

E. Background research into corporate records, business affiliations, and registrations.

Source Documents:
The documents listed below were used during our review:

1. November 17, 2026, Mayor's Memorandum, *Resolution Declaring Surplus and Authorizing the Conveyance of a 1,154 Square Foot Portion of County-Owned Land to the Florida Department of Transportation for ADA-Compliant Sidewalk and Pedestrian Safety Improvements ("Parcel 101") Portion of Folio No. 30-4031-000-0172.*
2. April 2, 2026, Request for Donation by Florida Department of Transportation (FDOT).
3. April 14, 2025, Signed Circulation Memo, *Property Being Considered for Donation Via Implementing Order 08-04; Location: See Exhibit "A"; Folio Number: Portion of 30-4031-000-0172; Commission District No. 10.*
4. Draft, County Deed, *Deed by Miami-Dade County and the State of Florida Department of Transportation (FDOT).*

This report will be included in the corresponding BCC meeting agenda. If you have any questions or need additional information, please call me at (305) 375-4354.

cc: Honorable Mayor Daniella Levine Cava
Geri Bonzon-Keenan, County Attorney
Jess McCarty, First Assistant County Attorney
Carladenise Edwards, Chief Administrative Officer
Felix Jimenez, Inspector General, Office of the Inspector General
Ofelia Tamayo, Director, Internal Compliance
Basia Pruna, Director, Clerk of the Board and Procurement, Clerk of the Courts
Raimundo Delgado, Director, People and Internal Operations
Eugene Love, Agenda Coordinator
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