

Memorandum



Date: September 5, 2024

To: Hon. Daniella Levine Cava, Mayor, Miami-Dade County
Hon. Oliver Gilbert III, Chairman, Miami-Dade County Board of County Commissioners
Hon. Members of Miami-Dade County Board of County Commissioners

From: Ronald L. Book, Chairman
Miami-Dade County Homeless Trust

Victoria L. Mallette, Executive Director
Miami-Dade County Homeless Trust

Subject: Homeless Trust Financial Accountability and Transparency Snapshot




The Homeless Trust takes its role as the fiduciary of local, state and federal funding very seriously. Safeguards and controls are in place to protect funds for which we are entrusted.

- We are an agency and instrumentality of Miami-Dade County government.
- We participate in the county's budget process, inclusive of a Budget Narrative, Business Plan, Quarterly Budget Report and Quarterly Scorecard Performance process. [FY 2023-2024 Adopted Budget - Health and Society \(miamidade.gov\)](#)
- We are part of the county's Annual Comprehensive Financial Report, prepared in accordance with generally accepted accounting principles as promulgated by the Government Accounting Standards Board and audited by a firm of independent certified public accountants. The Trust is subject to the County's annual external audit with a group of other governmental funds called "Nonmajor Governmental Funds" (hereafter, AGNM). The balance sheet of these AGNM can be found on page 197, in which the Trust is just one agency, amongst many, that rolls up into the governmental fund called Special Revenue Funds. This Special Revenue Funds is broken out even further, and its detailed balance sheet can be found on pages 200 – 201. The Trust is one of many components of the Other Special Revenue Funds, which can be found on page 201. <https://www.miamidade.gov/finance/library/cafr2022-complete.pdf>
- As a recipient of local, state and federal funding dedicated to serving people experiencing homelessness, the Homeless Trust is subject to auditing by the United States Department of Housing and Urban Development, the Florida Department of Children and Families and Miami-Dade County's Single Audit.
- We participate in the Sunset Review of County Boards, in accordance with Section 2-11.40 of the Miami-Dade County Code. <https://www.miamidade.gov/govaction/matter.asp?matter=231416&file=true&fileAnalysis=false&yearFolder=Y2023>
- We prepare an annual report to the Board of County Commissioners summarizing and evaluating our programs. This report includes an end-of-year financial report with all revenues and expenses. The FY 2022-2023 report shared with the Board of County Commissioners on June 12, 2024 is attached.
- We have a diverse 27-member Board, which includes elected officials and leaders from the business, academic, judicial, health care, faith-based and non-profit sectors, among others. Miami-Dade County elected officials currently on our Board include County Mayor

Daniella Levine Cava; County Commission Chairman Oliver Gilbert; and Housing, Recreation Culture and Community Development Chairwoman Marleine Bastien.

- Our Finance and Audit Committee Chairman is Judge Steven Leifman, an Associate Administrative Judge for the Eleventh Judicial Circuit Court of Florida. Judge Leifman has served as Special Advisor on Criminal Justice and Mental Health for the Supreme Court of Florida since 2007 and is known for his efforts to keep mentally ill individuals out of prisons and jails.
- All of the Homeless Trust Board meetings are publicly noticed and televised <https://www.homelesstrust.org/homeless-trust/meetings-and-agendas/home.page>. Regularly, staff presents fiscal and policy items to the Board. Among the items presented:
 - Proposed annual budget, which is subject to the approval of the Board of County Commissioners
 - Quarterly and end-of-year financial statements
 - Economic Indicator Report, which includes reporting on the performance of the Local Option one-percent Food and Beverage Penny Program
 - System Performance Measures
 - Recommendations following competitively issued solicitations with selection committee members appointed by the County Mayor and comprised of subject matter experts and County staff with experience in the relevant areas specific to the solicitation in accordance with Implementing Order 3-34
- Homeless Trust Committees include a host of other community leaders and stakeholders and include the Housing and Services Development Committee, Lived Experience Working Group and Youth Voice Action Council, among others.
- Contracts are monitored regularly for adherence to the applicable rules and regulations. In FY 2022-2023, over 20 projects were monitored utilizing eight (8) Homeless Trust monitoring tools.
- Fiscal items come before the Miami-Dade County Board of County Commissioners for final approval.
- The Homeless Trust's website, www.homelesstrust.org, provides easy access documents guiding the homeless Continuum of Care, including the Community Plan to End Homelessness: Priority Home; standards of care; policies and procedures, frequently used forms and more.

For more than 30 years, the Homeless Trust has safeguarded the resources entrusted with us and delivered results. We will continue to operate responsibly and transparently.

- c: Members, Miami-Dade County Homeless Trust Board of Trustees
Cathy Burgos, Chief Community Services Officer, Miami-Dade County
Carladenise Edwards, Chief Administrative Officer, Miami-Dade County
Johanna Cervone, Mayor's Chief of Staff, Miami-Dade County
Rachel Johnson, Mayor's Deputy Chief of Staff, Miami-Dade County
Manny Sarria, Homeless Trust Asst. Executive Director, Miami-Dade County
Maria Abreu, Homeless Trust Budget Manager, Miami-Dade County
Terrell Ellis, Homeless Trust Contracts Manager, Miami-Dade County
Homeless Trust Staff, Miami-Dade County