

## Diaz-Greco, Gilma M. (COE)

---

**From:** Diaz-Greco, Gilma M. (COE)  
**Sent:** Friday, March 21, 2014 8:39 AM  
**To:** 'Gerri Lazarre'  
**Subject:** RE: Limitations on Doing Business with the County INQ- 14-64  
**Attachments:** INQ 14-64 Lazarre.pdf

Ms. Lazarre,

Here is the amended letter that reflects your position at BAAB as Vice-Chair.

Have a great weekend.

Gilma (Mimi) Diaz-Greco  
Staff Attorney



Miami-Dade Commission on Ethics and Public Trust  
19 W. Flagler Street, Suite 820  
Miami, FL 33130  
Tel: (305) 579-2594  
Fax: (305) 579-0273  
[gdiazgr@miamidade.gov](mailto:gdiazgr@miamidade.gov)  
[www.facebook.com/MiamiDadeEthics](https://www.facebook.com/MiamiDadeEthics)

*Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure.*

---

**From:** Gerri Lazarre [mailto:GLazarre@TrimergeCPA.com]  
**Sent:** Thursday, March 20, 2014 5:20 PM  
**To:** Diaz-Greco, Gilma M. (COE)  
**Subject:** RE: Limitations on Doing Business with the County INQ- 14-64

Thank you for the follow up.

Yes, it is Vice-Chair, officers were installed last month, it looks like staff hasn't had a chance to change yet.

Yes, please change. Thank you and have a great weekend.



Gerri Lazarre, CPA, MsTax

ACCOUNTING - AUDIT - TAX SERVICES

1444 Biscayne Blvd., Suite #115-21  
Miami, Florida 33132

39 NW 166 Street, Suite #1  
Miami, Florida 33169

305-940-5344 Office Miami Dade  
754-333-1099 Office Broward  
305-940-5223 Fax

[www.TriMergeCPA.com](http://www.TriMergeCPA.com)

[www.TriMergeTax.com](http://www.TriMergeTax.com)

[glazarre@TriMergeCPA.com](mailto:glazarre@TriMergeCPA.com)

Twitter:

@Your Miami CPA

@TriMergeCPA

@TriMergeTax

***Firm Integrity! Forward Thinking! Fresh Ideas!***

Disclaimer under IRS Circular 230: Unless expressly stated otherwise in this transmission, nothing contained in this message is intended or written to be used, nor may it be relied upon or used, (1) by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer under the Internal Revenue Code of 1986, as amended and/or (2) by any person to support the promotion or marketing of or to recommend any Federal tax transaction(s) or matter(s) addressed in this message.

If you desire a formal opinion on a particular tax matter for the purpose of avoiding the imposition of any penalties, we will discuss the additional Treasury requirements that must be met and whether it is possible to meet those requirements under the circumstances, as well as the anticipated time and additional fees involved.

Confidentiality Disclaimer: This e-mail message and any attachments are private communication sent by a CPA firm, TriMerge Consulting Group, P.A. dba TriMergeCPA, and may contain confidential, legally privileged information meant solely for the intended recipient. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this communication is strictly prohibited. Please notify the sender immediately by replying to this message, then delete the e-mail and any attachments from your system. Thank you

---

**From:** Diaz-Greco, Gilma M. (COE) [<mailto:GDIAZGR@miamidade.gov>]

**Sent:** Thursday, March 20, 2014 3:08 PM

**To:** Gerri Lazarre

**Subject:** FW: Limitations on Doing Business with the County INQ- 14-64

Dear Ms. Lazarre:

My apologies. Your current position with BAAB is that of Vice-Chair. I used the information on the website which still lists you as Secretary. I would be happy to change the letter I just sent you to reflect your current position. Let me know if you would prefer that.

Best regards,

Gilma (Mimi) Diaz-Greco  
Staff Attorney



Miami-Dade Commission on Ethics and Public Trust  
19 W. Flagler Street, Suite 820

Miami, FL 33130  
Tel: (305) 579-2594  
Fax: (305) 579-0273  
[gdiazgr@miamidade.gov](mailto:gdiazgr@miamidade.gov)  
[www.facebook.com/MiamiDadeEthics](http://www.facebook.com/MiamiDadeEthics)

*Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure.*

---

**From:** Diaz-Greco, Gilma M. (COE)  
**Sent:** Thursday, March 20, 2014 3:02 PM  
**To:** Gerri Lazarre ([GLazarre@TrimergeCPA.com](mailto:GLazarre@TrimergeCPA.com))  
**Cc:** Centorino, Joseph (COE)  
**Subject:** Limitations on Doing Business with the County INQ- 14-64

Dear Ms. Lazarre:

Attached is the Limitations on Doing Business with the County Ethics Opinion letter. Please note that it indicates that your board service with the Miami-Dade Black Affairs Advisory Board (BAAB) does not prohibit you from entering into a contract with the County as long as BAAB has no oversight over your county contract(s). I will send you the original letter via regular mail.

Please do not hesitate to contact me if you have further questions.

Sincerely,

Gilma (Mimi) Diaz-Greco  
Staff Attorney



Miami-Dade Commission on Ethics and Public Trust  
19 W. Flagler Street, Suite 820  
Miami, FL 33130  
Tel: (305) 579-2594  
Fax: (305) 579-0273  
[ethics.miamidade.gov](http://ethics.miamidade.gov)

*Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure.*

# MIAMI-DADE COMMISSION ON ETHICS AND PUBLIC TRUST

## COMMISSIONERS

Charlton Copeland, CHAIRMAN  
Nelson Bellido, VICE CHAIR  
Dawn Addy  
Kerry E. Rosenthal  
Judge Lawrence Schwartz



## EXECUTIVE STAFF

Joseph M. Centorino  
EXECUTIVE DIRECTOR  
GENERAL COUNSEL  
Michael P. Murawski  
ADVOCATE  
Miriam S. Ramos  
DEPUTY GENERAL COUNSEL

email at: glazarre@trimergecpa.com

March 20, 2014

Geraldine Lazarre  
TriMerge CPA.  
39 NW 166 Street  
Miami, FL 33169

*Please submit this letter to the  
Procurement Management Services  
Division with your Relatives of County  
Employees Wishing to Register as  
County Vendors' application. The Ethics  
Commission does not submit this letter  
on your behalf.*

Re: INQ 14-64, Limitations on Doing Business with the County

Dear Ms. Lazarre:

You serve on the Miami Dade Black Affairs Advisory Board (BAAB) as Vice-Chair. BAAB's mission statement states that it "exists to advocate for the social, economic and educational needs of the diverse Black World Community in Miami-Dade County." It does not fund any County departments or agencies.

On March 17, 2014, you asked about limitations in doing business with the County through your privately owned company, TriMerge CPA. TriMerge provides accounting, tax, and temporary employment services.

Your board service with BAAB does not preclude you with contracting with the County as long as BAAB has no oversight over your County contracts.

The County Ethics Code at Sec. 2-11.1 (c)(3) prohibits a County board member from entering into a contract with the County if the board on which she serves would oversee the contract. Further, Sec. 2-11.1(m)(2) prohibits a County board member from making presentations or seeking any benefits for herself or others from the board on which she serves. Sec. 2-11.1(v) is also relevant. It prohibits a County board member from voting on a matter if she would be directly affected by the vote and she has an enumerated relationship with the entity before the board.

Based on the facts you presented, you would not have a prohibited conflict of interest because BAAB would not be involved in any aspect of the contracts your firm enters into with the County,

This opinion construes the Miami-Dade Conflict of Interest Ordinance only and is not applicable to any conflict under state law. Inquiries regarding possible conflicts under state law should be directed to the Florida Commission on Ethics.

If any of the facts you have presented change or if you have further questions, please feel free to contact me at 305 350-0638.

Sincerely,

A handwritten signature in black ink, appearing to read "Gilma Diaz-Greco".

Gilma Diaz-Greco  
Staff Attorney

BOARD MEMBER  
County Employees Wishing to Register as County Vendors

Please submit the following information by mail, fax, or email to—

Gilma Diaz-Greco, Staff Attorney  
The Commission on Ethics & Public Trust  
19 West Flagler St., Suite 820  
Miami, FL 33130

Phone: (305) 350-0638  
Fax: (305) 579-0273  
Email: [gdiazgr@miamidade.gov](mailto:gdiazgr@miamidade.gov)

BOARD MEMBER'S Employee's Name Geraldine Lazzare  
BOARD MEMBER'S Employee's Dept. MIAMI DADE COUNTY BLACK AFFAIRS ADVISORY BOARD  
BOARD MEMBER'S Employee's Title PRESIDENT, SECRETARY, TREASURER, SHAREHOLDER  
Business Name TriMerge Consulting Group PC/LLC/DBA TriMerge CPA  
Type of Business CPA Consulting, Accounting, Management & Employment Services  
BOARD MEMBER'S Employee's WORK: 39 N.W. 160 ST, #11, MIAMI, FL 33169  
BOARD MEMBER'S Mailing Address HOME: 1205 N.W. 155 ST, MIAMI, FL 33162  
BOARD MEMBER'S Employee's  
Daytime Phone (786) 251-1824 mobile (305) 440-5344  
BOARD MEMBER'S Employee's  
Preferred Email glazzarre@TrimergeCPA.com  
Immediate Family  
Members N/A  
(Please list the names, titles, and departments of any immediate family members currently employed by Miami-Dade Co.)

BOARD MEMBER'S  
The Miami-Dade County Conflict of Interest & Code of Ethics at § 2-11.1 (c)(2) allows County employees to contract with the County in certain circumstances and if the following criteria are met. Please confirm that you will meet all of these criteria:

1. Entering into a contract with the County will not interfere with the full and faithful discharge of my duties to the County.
2. I will not participate in determining the contract requirements.
3. I will not participate in awarding the contract.
4. My job responsibilities and job description will not require me to be involved in the contract in any way including, but not limited to, its enforcement, oversight, administration, amendment, extension, termination, or forbearance.
5. I will not be working in the County department that enforces, oversees, or administers the contract.

I have read these requirements and pledge to abide by them.

Signature

Date

Your ethics opinion will be sent to you by first class mail and email, unless you request another type of delivery.

COE 11/2013