

Miami Beach PAL

Case Number: K09-089

Re: Miami Beach PAL

This Investigation was assigned to COE Investigator Penichet on 7/31/09; it deals with allegations of misconduct by members of the Executive board of the Miami Beach PAL. The PAL is an organization dedicated to helping children in the City it is associated with the Police Department and may derive funds from the City through the Police dept. and possibly other public or private sources. It appears that the PAL may be a non profit and the board members may have some type of fiduciary responsibility under the IRS code.

The person making the complaint Steven M. Cohen was on the board but tendered his resignation sighting some improprieties that he feels are not conducive in helping the Kids. (See attached)

Miriam Ramos assistant Advocate advised that the City of Miami Beach conducted an Investigation and requested I contact Lt. Ortega 786-348-8954.

I called on 8/17/09 and spoke to Lt. Ortega who advised that he was in training and would contact me as soon as he was able. On 8/18/2009 COE Investigator Penichet spoke to Miami Beach Police Lt. Felix Ortega who advised that he was requested by the office of the Chief of Police to review the allegations being raised by Mr. Cohen regarding the financial affairs of the PAL board along with other concerns that he may raise.

Lt. Ortega advised that he along with Lt. David De La Espriella interviewed Cohen at length and did not find any allegations of Criminal wrong doing, only allegations of minor complaints of a civil nature leaning more towards personal squabbles and disagreements. Lt. Ortega advised that because the board consisted of one full time Miami Beach Police officer and maybe retired officers the case was turned over to Internal Affairs, Captain Jim Hyde.

On 8/18/2009 COE Investigator Penichet also spoke to Lt. David De La Espriella who also advised that an audit was conducted by the Miami Beach Auditor Mark Coolidge and no problems were noted.

On 8/24/2009 COE Investigator Penichet provided the above information to the Assistant Advocate Miriam Ramos, and she advised that the case should be closed with no further action.

All records placed in file, Case closed.

Name & Signature:	Breno Penichet, Investigador	Date:	8/24/09
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