

**CITY OF MIAMI BEACH  
OFFICE OF THE INSPECTOR GENERAL**



**FINAL REPORT**

**OIG Report No.: 26-18**

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**Investigation of Miami Design Preservation League**

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**September 15, 2026**

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## EXECUTIVE SUMMARY

The Office of Inspector General (OIG) conducted a comprehensive investigation into the Miami Design Preservation League (MDPL), a nonprofit organization with a unique role in Miami Beach's civic landscape. MDPL operates a City-owned facility, advocates before City boards, and nominates a member to the Historic Preservation Board. Its longstanding commitment to historic preservation has contributed to the protection of historic districts and increased public appreciation of Miami Beach's architectural heritage. However, the OIG's review found that MDPL's internal structure relied heavily on informal practices rather than robust governance controls, consistent documentation, or standardized procedures.

The investigation included interviews with current and former MDPL board members, staff, developers, lobbyists, and other stakeholders. The OIG also conducted a compliance review of MDPL's Management Agreement, analyzed fundraising and donor records, and examined governance practices and documentation.

In March 2025, Commissioner David Suarez raised concerns about MDPL's transparency, fundraising, and advocacy activities. He alleged that former Executive Director Daniel Ciraldo frequently appeared before City land use boards without proper lobbyist registration and pointed to donations made to MDPL by developers, architects, and lobbyists whose projects were under review. Commissioner Suarez asserted that MDPL's advocacy positions appeared to shift in connection with these contributions.

The OIG determined that MDPL's Advocacy Committee, which directed MDPL's positions on development issues, operated informally without written criteria or documented minutes, and applicants often met privately with the Executive Director before formal review—a practice that lacked transparency and created opportunities for perceived influence. The absence of clear standards for advocacy review further undermined MDPL's ability to demonstrate consistent, independent, and transparent decision-making. These concerns prompted the OIG's broader investigation into MDPL's governance and compliance with obligations owed to the City.

The OIG found that MDPL's fundraising activities—particularly the internally created “Giving Day”—raised significant appearance concerns. MDPL accepted donations from developers, hotel owners, architects, and lobbyists who simultaneously sought MDPL support before City boards. While these donations were not found to be illegal, their timing created the appearance that MDPL's advocacy positions could be influenced by donor contributions. The Board had not fully implemented or enforced fundraising policies governing donations from entities with business before the City, leaving the organization vulnerable to public suspicion and reputational risk.

Over the past decade, MDPL experienced internal conflict—including a lawsuit involving its former Executive Director and an audit conducted in 2018 by the City's former Internal Audit unit, revealing noncompliance by MDPL with contractual obligations. Despite assurances of remedial action, reforms promised by MDPL were not implemented, and persistent weaknesses in governance and management continued to undermine MDPL's effectiveness and credibility. The investigation revealed unclear committee mandates, lack of strategic planning, minimal documentation, inconsistent recordkeeping, and the absence of fundraising protocols. Authority

was often centralized under the Executive Director, with insufficient Board oversight and limited committee engagement. These deficiencies contributed to operational instability, hindered compliance with City requirements, and created vulnerabilities in financial management.

During the investigation, the OIG encountered substantial delays and obstacles in obtaining records from MDPL, including incomplete transition planning, technological barriers, limited access to financial records and donor lists, and resistance to public records requests. These impediments hindered the OIG's ability to conduct timely and thorough oversight and highlighted the need for enhanced transparency and accountability at MDPL.

In 2020, the City and MDPL renewed the Management Agreement with specific benchmarks reflecting the City's vision for the oceanfront facility. The OIG's compliance audit showed that MDPL did not achieve two of the three benchmarks: museum accreditation and membership growth. Despite multiple extensions from the City, MDPL did not complete the accreditation process or submit verified core documents, and it recently requested a release from the Museum accreditation obligation. MDPL also fell short of mandated membership levels, with reported figures below benchmark targets.

The investigation also revealed MDPL's involvement in political committees, with the former Executive Director exercising operational control over committee finances and filings, often without proper authorization or disclosure. These activities raised questions about compliance with Florida statutes governing political committees and the permissible scope of MDPL's charitable activities under its nonprofit status.

In response to the draft report, MDPL and Ciraldo belatedly provided additional documentation and clarifications, leading to revisions in some findings in the report. MDPL has undertaken substantive governance and operational reforms to address longstanding structural weaknesses. The organization has adopted revised bylaws that strengthen internal oversight, clarify Board authority, formalize committee responsibilities, require documented meeting minutes, and impose annual contribution, attendance, and participation requirements for Board members. MDPL has established enhanced conflict-of-interest safeguards, including mandatory annual disclosures, recusal rules, and new donation limitations requiring Board approval for contributions exceeding \$5,000 and the return of funds if a donor appears before a City land use board within one year. MDPL is improving recordkeeping practices, mandating retention of complete books and records, and has engaged an external nonprofit compliance consultant.

MDPL leadership has also taken steps to ensure compliance with City lobbying regulations, strengthened expectations for reporting by its Executive Director, and codified requirements that MDPL officers resign organizational roles upon appointment to City boards or becoming political candidates. In conjunction with recently enacted enhanced disclosure requirements—including disclosure of donor relationships—these reforms signify progress toward establishing transparent, accountable, and professional nonprofit governance, though their effectiveness will depend on sustained adherence and continued oversight.

The OIG concluded that, although MDPL has demonstrated a longstanding commitment to historic preservation, its persistent governance weaknesses, inadequate internal controls, and insensitivity to ethical appearance issues have impaired the organization's effectiveness and

diminished public trust in its advocacy. The investigation has underscored the need for formalized and enforced donation policies, strengthened Board oversight, enhanced transparency in fundraising and advocacy, professional management, ongoing training in nonprofit governance, clear delineation of roles and responsibilities, regular independent audits, robust donor tracking systems, and objective standards for advocacy positions.

The OIG has made no recommendation regarding whether the City should extend its Management Agreement with MDPL to continue to operate within the City's oceanfront facility. The Agreement places the responsibility for that decision solely with the City Commission. The OIG's role is limited to assessing compliance, governance, transparency, and risk—not determining MDPL's future tenancy. The OIG advises that the City carefully weigh MDPL's recent reforms and organizational performance and assess its commitment to sustained compliance before entering into any future agreement.

The OIG acknowledges MDPL's historical contributions to Miami Beach's preservation mission and recognizes the dedication of its volunteers and supporters. The OIG extends its appreciation to all individuals who participated in this investigation. MDPL Board members and staff, former MDPL leadership, City personnel, community stakeholders, and external witnesses—all of whom offered valuable time, insight, and documentation that contributed to the development of this report. The OIG believes that this report will assist in fulfilling the City's commitment to transparency, accountability, and responsible stewardship in one of its foremost public concerns.

## INTRODUCTION

The Miami Design Preservation League (MDPL) is a Section 501(c)(3) non-profit organization with the stated mission of preserving, protecting and promoting the cultural, social, economic, environmental and architectural integrity of the Miami Beach Architectural Historic District and all other areas of the City of Miami Beach where historic preservation may be a concern. This lofty goal has been achieved over time by volunteers who have transformed their commitment to historical preservation into advocacy. The original advocacy engaged in by MDPL was centered on creating historic districts, establishing preservation laws, and protecting the City's architectural heritage. More recently, there has been a shift in the organization toward an increased focus on public advocacy efforts that include lobbying before City boards regarding specific development projects.

MDPL programs are developed for public appreciation and enjoyment and for the involvement of individuals interested in art, design, architecture, history, preservation, urban and community planning and development. The organization is located at 1001 Ocean Drive in an oceanfront auditorium facility owned by the City of Miami Beach. In consideration for its rent-free occupation of the 12,714 square feet of this highly desirable waterfront property, MDPL is required, pursuant to a Management Agreement with the City of Miami Beach, to provide certain spaces and services that are open to the public at designated hours. Below is a summary of the spaces and services:

- An Art Deco Welcome Center that provides a central point of information for patrons, responds to inquiries, and conducts tours and educational programs regarding the City's history and the importance of its architectural heritage;

- An Art Deco Visitor's Center Museum which tells the story of the Art Deco District by providing materials on display and is comprised of a permanent collection and short-term exhibitions lasting from one to six months;
- An Art Deco Lecture and Film Hall, a multi-purpose space equipped with audio-video capability, flexible seating arrangements, and sliding panels to configure the space as desired;
- An Art Deco Visitor's Center which serves as the ticketing location for tours offered by MDPL and a Gift Shop which sells affordable and authentic Art Deco and Art Deco themed merchandise.

MDPL also stages its annual signature event, Art Deco Weekend, which offers a variety of free events and activities for locals and tourists, all within its mission to educate the public about the Art Deco Historic District, the history and culture of Miami Beach, and historic preservation. MDPL offers regularly scheduled Art Deco walking tours and self-guided audio tours as well as private tours, exhibits, lectures, and panel discussions.

MDPL occupies a unique, multifaceted status in the City, simultaneously operating as a private nonprofit organization, a City contractor managing the Visitors Center and Art Deco Museum, an advocacy group which lobbies local and state government for the cause of historic preservation, and an official governmental role to nominate a member of the City of Miami Beach Historic Preservation Board (HPB). It is governed by a Board of Directors that has control of and is responsible for the management of the affairs of MDPL. Its Executive Director is responsible for the management of the building. In addition, there are other committees, including the Executive Committee, Finance Committee, Advocacy Committee and Governance and Nominating Committee, each conducting separate meetings to discuss pertinent issues, and *ad hoc* Committees to discuss specific issues or projects that are created as needed.

In 2009, the City Commission adopted Resolution No. 2009-27288 authorizing MDPL to operate the City's oceanfront facility through December 31, 2014. The City extended the terms for an additional five years through December 31, 2019. In 2020, the City and MDPL negotiated Amendment No. 3 to the original agreement, which provided increased protection for the City and revised benchmarks and objectives to better ensure that the City facility continued to be operated as a first-class cultural and educational entity within the Art Deco District.

The increased protections were negotiated for the City following two distinct events: a lawsuit filed in 2018 by MDPL (Case No: 2018-022070-CA-01(04)) against its then Executive Director, Daniel Ciraldo, for Declaratory and Injunctive Relief arising from a disputed Board election and a 2018 City audit of MDPL, performed at the request of a prior City Manager, that revealed noncompliance by MDPL with specific terms of the Management Agreement during the 2016-2018 audit period. After acknowledging the audit's findings and recommendations, MDPL assured the City that it had taken the following remedial steps:

1. Obtained outside expert consulting support to review operations, management policies, procedures and accountability, financial management, and nonprofit governance.
2. Initiated a series of educational presentations regarding effective board governance and responsibilities, including proper oversight of leadership staff and operational performance.
3. Defined deficiencies, identified improvement needs, and made recommendations for

corrective action to the MDPL Board of Directors.

Statements taken by the Office of the Inspector General (OIG) from various leaders in the organization during this investigation revealed that these remedial measures were never actually implemented. (A copy of the 2016-2018 Audit is attached as Exhibit A.)

The 2018 lawsuit by MDPL against its Executive Director was ultimately dismissed, with Ciraldo allowed to continue in his position. The City then voted to renew the Management Agreement for another five-year term through December 31, 2025, with additional benchmarks that aligned with the City's goals. During this investigation, the City's contract with MDPL was extended to December 31, 2026.

On February 5, 2025, Ciraldo, without advising MDPL's Board, filed to run for Miami Beach City Commissioner. In March 2025, Commissioner David Suarez made allegations against MDPL and Executive Director Daniel Ciraldo relating to questionable fundraising and advocacy practices by the organization as well as unregistered lobbying by Ciraldo. Ciraldo resigned his position in April 2025 when the Board, citing concerns over possible conflicts of interest, decided that Ciraldo's candidacy and possible election as a Miami Beach Commissioner were inconsistent with his service as the Executive Director of MDPL. The position of Executive Director is now filled by Ms. Meg Lousteau, who was hired in November 2025.

## **OIG INVESTIGATIVE BACKGROUND**

The Office of Inspector General began its investigation during 2025, at the end of a chaotic period for MDPL, to determine whether it had improved its management and governance practices. To that end, the OIG reviewed the City of Miami Beach's 2018 audit of the MDPL's compliance with the City's Management Agreement, covering January 1, 2016, through June 30, 2018, with former Executive Director Daniel Ciraldo. During his sworn statement to the OIG, Ciraldo provided contextual information regarding the organization's condition at the time of the audit, his degree of involvement, and MDPL's subsequent actions in response to the issues identified. When presented with the audit findings, Ciraldo characterized many of the documented deficiencies as symptoms of longstanding structural and operational weaknesses within MDPL.

Ciraldo described MDPL's governance at the time of the audit as fundamentally deficient. He explained that the organization's bylaws, prior to 2018, did not identify the existence or role of staff, contributing to confusion over authority and responsibility. He stated that the Board chair at the time lacked a proper understanding of nonprofit governance, which exacerbated MDPL's operational instability. According to Ciraldo, the 2018 internal crisis prompted the organization, then under his leadership, to undertake a significant overhaul of its governance structure, including adopting "best practice" nonprofit bylaws, clarifying roles, and increasing annual Board dues.

Additional improvements were required by the Management Agreement such as regular audits, financial statements, detailed annual budgets to include anticipated revenues and expenditures related to program activities, personnel, maintenance, utilities and capital improvements. Of particular relevance to this report is the Management Agreement requirement that the "operator

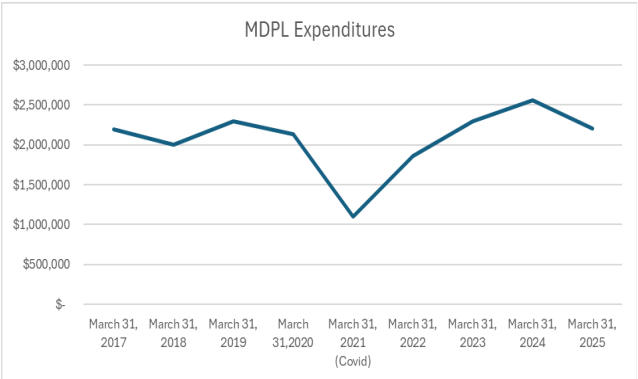
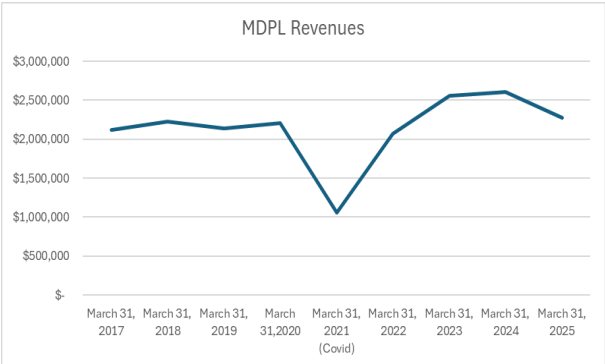
shall maintain complete and accurate books, records and accounts relating to the operation and management of the facility, including all financial transactions, program activities, and supporting documentation. Such records shall be retained for a period of not less than five years and shall be made available for inspection, audit or copying by the City or its authorized representatives upon request.”

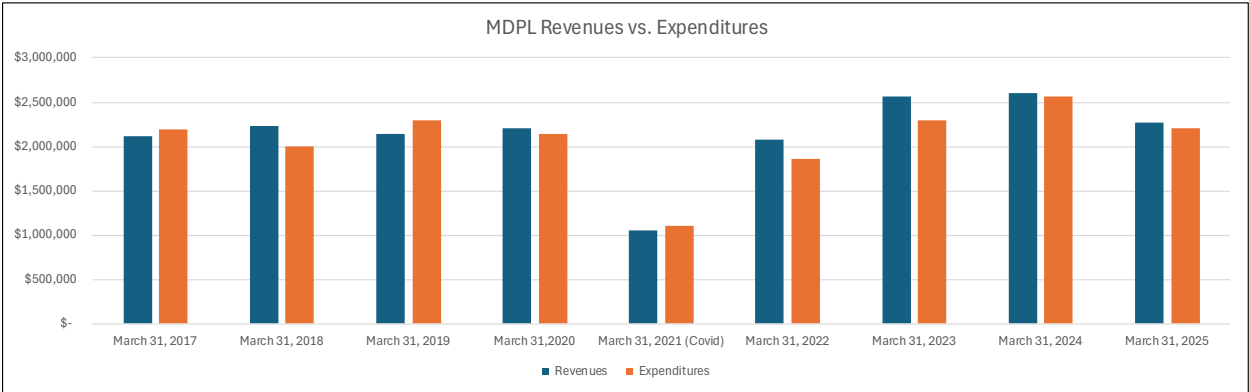
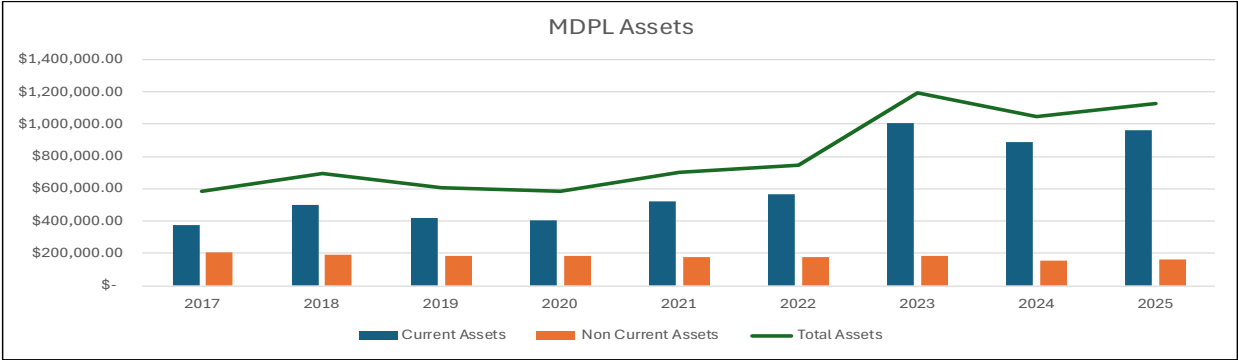
Ciraldo described the organization during and shortly after the audit period as being in a fragile condition. He referenced a significant legal judgment that threatened the organization’s financial stability and his discovery that MDPL had not conducted required financial audits for several years. He stated that paying off the judgment, updating internal controls, and completing multiple years of overdue audits were early components of what he viewed as a financial and operational turnaround.

In summary, Ciraldo portrayed the 2018 audit as accurately capturing serious operational and governance weaknesses within MDPL during a period of internal conflict and instability. He stated, however, that following the 2018 crisis the organization attempted to implement substantial reforms aimed at modernizing bylaws, improving reporting, strengthening financial oversight, and restoring compliance with City requirements.

Based on the financial information examined for this report, MDPL’s financial performance remained relatively stable during Ciraldo’s tenure, with both expenditures and revenues maintaining consistent annual averages, except during the COVID year. The decrease in both expenditures and revenues during COVID suggests a temporary disruption likely caused by the pandemic. However, the average annual revenue (\$2,139,256) consistently exceeded average annual expenditures (\$2,073,128), indicating the organization generally operated with a surplus, a positive sign of financial health.

The following charts and graphs confirm Ciraldo’s opinion that MDPL stabilized its financial situation under his leadership:





Although some of what Ciraldo describes as his efforts to improve MDPL are accurate, the picture that has emerged during this investigation is, nevertheless, one of a fractured organization that was operating with persistently weak governance norms, unclear committee mandates, no formal strategic planning to inform decision making, minimal documentation, poor record-keeping, inconsistent donor accounting, and a volunteer-based culture that lacked formal oversight systems, among the salient issues. It is within this context that allegations of donations in exchange for advocacy, unregistered lobbying and undisclosed conflicts of interest have been levied against Ciraldo, individually, and MDPL collectively.

This report attempts to test these issues within the context of the operations of MDPL, both during Ciraldo's tenure as well as the current administration. During this investigation the OIG performed a new compliance audit of the Management Agreement, a fiscal audit of its operations, and conducted interviews of past and current Board and Committee members, lobbyists representing development interests, employees of developers who made donations to MDPL, as well as local attorneys who agreed to speak to the OIG on or off the record and other witnesses who had general information regarding the issues raised in this investigation. Additionally, Mr. Ciraldo appeared voluntarily for sworn statements on three separate occasions, including a statement provided to Investigator Rodney Vega from the Miami-Dade Commission on Ethics and Public Trust (COE) during its investigation of a complaint filed with the COE by Commissioner David Suarez related to alleged unregistered lobbying by Ciraldo.

**Preliminary Issue: Lack of Effective Transition Planning**

The OIG, throughout this investigation and audit, was unable to obtain MDPL records in a timely manner as a result, in part, of the lack of effective transition planning and execution of the

transition plan. The transition of MDPL from Ciraldo's leadership to Lousteau's, and the organization's ongoing inability to comply with records requests, became an obstacle for the OIG during the investigation and exposed many of the governance weaknesses identified in this report.

After Ciraldo's resignation, MDPL was without an Executive Director. Former Executive Director, George Neary, who served the organization from 1991-1998 became the interim Executive Director until Ms. Lousteau was hired in November 2025. According to Neary, he was asked by the Board Chair at the time, Joel Levine, to step into the interim role, describing the organization as being in "disarray and needing stabilization".

The Chair of the Governance Committee, Ira Giller, emailed Ciraldo after his resignation and stated, in part:

*The Board accepted your resignation and established a "Transition Committee" role for the Governance Committee. We are looking for a smooth transition. I will be your contact for transition matters and may delegate some of that contact for the day-to-day executive activities to Joel Levine and other members of the committee. To that end, it is requested that you immediately provide all passwords, account numbers, keys, computer access, accounting records, open invoices, and access to any and all other MDPL records to Joel Levine, Board Chair. Be advised that all of the records, databases, business information, etc. are the sole property of Miami Design Preservation League and not to be removed by you in whole or in part and that the databases may not be used by you for any purposes including but not limited to political purposes...*

Ciraldo emailed Giller immediately and attached to his email a transition document that he had already been preparing and executing. The "Executive Director Transition Checklist" was a plan for a smooth transition which included: (1) the status of City funded items and the contact person at the City; (2) project status and timelines; (3) grant deadlines and reporting; (4) the status of budget and financial issues; and (5) a plan for providing MDPL with access to shared drives and systems. A review of Ciraldo's Letter of Resignation to the Board showed his willingness to work with MDPL during the transition, stating, "I will do everything I can to ensure a smooth transition in the coming weeks. My commitment to MDPL's mission remains steadfast, and I will continue to champion preservation outside of the organization."

The transition plan was provided to Ira Giller as well as to eight other board members, five of whom are on the Board today. (This fact is relevant in light of MDPL's failure to provide the document to the OIG in spite of multiple requests and will be explored in greater depth below).

A review of the transition document indicates that the "master log ins" and all of Ciraldo's files (located on Google Drive) were to be shared with two employees, Mark Gordon and Matthew Gultanoff. Ciraldo was also to provide his password to his computer to the same employees.

The OIG discussed the transition with Mark Gordon and asked him to explain his role in the transition. In an email to the OIG he replied:

*On March 31, 2025, Daniel sat down with Matthew and me to review his list of passwords and provide us with access to the accounts and services necessary to continue operating the Miami Design Preservation League (MDPL). The meeting took place late in the afternoon. Daniel's password list was extensive and was not organized in any particular order. It also contained numerous passwords for services that were either no longer being used or were not material to MDPL's operations. Following that meeting, Matthew and I changed the passwords for the most important MDPL accounts and services to ensure that we had appropriate access and that the organization could continue operating.*

*Several weeks before I left MDPL, Meg provided me with a list of information and materials she wanted me to provide, including passwords. I provided the requested information. However, for security purposes, I specifically requested that the actual passwords needed to access the accounts not be included in the email correspondence.*

*I subsequently met with our board member, Doyle, and sat down with her personally to review the passwords and access information in my possession. During that meeting, I provided Doyle with all of the passwords and access credentials I had for both my own accounts relating to MDPL and the organization's accounts that were in my possession*

MDPL blames Gordon and Gultanoff for its inability to comply with OIG records requests. In an affidavit provided to the OIG as part of MDPL's response to the draft report, Lousteau provided the following:

*...there was a transition document provided at the time of Daniel Ciraldo's departure, but it did not contain the type of usernames, passwords, or access credentials that would have resolved the later access issues described in the draft report. The most serious access problem arose when MDPL gradually, and then all at once, lost access to all organizational Google accounts except my own. That issue was not fully explained in the transition materials. My understanding is that Mr. Ciraldo transferred Google Super Admin status to two staff members, Mark Gordon and Matthew Gultanoff, when he left. I was not aware that such a role existed, and neither Mr. Gordon nor Mr. Gultanoff disclosed that status or its implications to me when I assumed my position, despite my repeated requests that they provide all information they had. Their failure to identify and communicate the Super Admin role and credentials materially contributed to the loss of access and significantly complicated MDPL's ability to retrieve certain records efficiently during the transition.*

In addition to the technological impediments, MDPL refused to work with Ciraldo during the transition. In an affidavit, the current Executive Director stated, "Given the allegations and circumstances then under review, current leadership had legitimate concerns about providing a former Executive Director access to MDPL's systems, records, or internal processes. MDPL's

caution was not based on a desire to obstruct the OIG. It was based on the need to protect the organization while counsel and current leadership evaluated the proper and secure way to obtain or identify responsive information.”

The combination of technological barriers and MDPL’s refusal to engage with Ciraldo resulted in an ineffective transition. This was exacerbated by a transition committee, tasked with facilitating a smooth transfer of authority, holding five meetings with no agenda packages or minutes, indicating that the Committee focused entirely on the work of finding a new Executive Director. There was no mention of access to Ciraldo’s work product or any discussion regarding an effective plan for the transition.

On March 26, 2026, the OIG requested that MDPL provide it with any such “transition plan” to enable the OIG to determine the cause of the organization’s ongoing inability to comply with OIG requests. MDPL, in an email from Attorney Isabel Marrero to the OIG, stated that it had located a copy of the transition plan which had been sent to the organization by Ciraldo after his resignation, but that, “In light of the confidential nature of certain information contained in the document, MDPL will make it available for in-person inspection by the MBOIG at a mutually convenient time. For clarity, the transition plan does not contain usernames or passwords, nor does it provide access credentials of the type referenced...”

On June 9, 2026, the OIG again requested a copy of the transition plan. In an email to the Executive Director at 4:23 PM, the OIG Investigator said, “I had requested a copy of the transition plan that Daniel sent to MDPL in March 2025. I was told by Isabel that you would make it available for my review as it contained confidential information. Do you have any availability this week for me to come by and review it?”

In an email provided to the OIG by MDPL in its rebuttal to the OIG draft report, on June 9<sup>th</sup> at 4:30 PM Ms. Lousteau emailed Marrero and asked, “Do you see any issue with Jani (OIG Investigator) coming by to view the document? (and to be sure I have the one she means, I am attaching a copy). Also, if she does come by, should I have a lawyer present? I imagine she might have some questions as she reviews the document and I don’t want to be caught off guard.”

The OIG does not have Marrero’s response to Lousteau. It is clear, however, from Ms. Lousteau’s email that the document, which was the transition plan the OIG had been seeking for months, was in MDPL’s possession at that time because it was an attachment to Lousteau’s email to Marrero.

The next day, June 10<sup>th</sup> at 9:52 AM, Lousteau emailed the OIG and stated **“Isabel (Marrero) didn’t provide me with that document. If it is critical, I can reach out to her to try and get it to you.”** (Emphasis added). The OIG responded that the transition plan was an unresolved fact in the draft report and a document that the OIG needed to review. Lousteau responded that she would let the Board know of the OIG request.

On June 15, 2026, making a last effort to obtain the transition plan, the OIG emailed Lousteau again and copied Marrero and the Chair of the Board, Roger Goldblatt, who received the

transition plan when Ciraldo first emailed it to MDPL a year earlier, stating, “I need to view the transition plan as I requested last week. It is unclear to me who has possession of the document, but it is part of the investigation and, therefore, something that must be turned over to the OIG. Please advise how I can obtain it or schedule a time and place to review it if MDPL’s position is still that it contains confidential information in violation of Florida Statute 119.” Marrero’s response stated that new counsel was “onboarding” and would respond to the OIG Investigator directly. Neither Lousteau nor Goldblatt responded.

After advising the OIG that the transition plan would be made available at a mutually convenient time, when the OIG attempted to schedule that time and view the plan, MDPL, once again, did not comply claiming that Attorney, Isabel Marrero, had not provided the document to the organization which was untrue. The transition plan was never provided to the OIG until MDPL delivered its rebuttal to the draft report and included the transition plan as an exhibit. There was no “confidential information,” as had been alleged, redacted from the document.

### **Incompleteness of MDPL Records**

During the transition in leadership occurring at the outset of this investigation, the OIG Investigator made a number of requests to MDPL for records that were required to be kept under the Management Agreement as well as records that fell within Florida’s Public Records Law, Chapter 119, Florida Statutes. Initially, the OIG was provided with redacted records, incomplete and/or inconsistent records and was unable to review MDPL’s QuickBooks program, which tracks the money flowing into and out of the organization, and was necessary for the OIG’s audit. Mark Gordon, the former manager/director of the Art Deco Welcome Center, Museum and Gift Shop, objected to the OIG auditor’s having unsupervised access to QuickBooks since the accounts were linked directly to MDPL’s bank and offered supervised access as a solution. MDPL explained that the system did not offer a “read only” feature and Gordon would have to supervise the auditor while he did his work. It was later learned that the organization was dealing with the significant transition issues identified above, including limited access to systems and records created or controlled during the prior administration.

Although leadership from MDPL maintained that it was doing its best to comply with OIG requests, it also claimed that the turnover of MDPL staff and lack of organized record retention practices, required by the Management Agreement as well as the Florida Solicitation of Contributions Act, Chapter 496, contributed to the unreasonable delay. Under the latter statute, Charitable Organizations are required to maintain “true and accurate” records for at least three years and make them available within ten days of a request by the Florida Department of Agriculture and Consumer Services. MDPL claimed that Ciraldo had kept the organization’s records in a personal filing system that was protected by usernames and passwords that Ciraldo alone maintained and that MDPL could not access.

The OIG found that the lack of record retention policies and procedures, which should have facilitated easy access to the requested records, caused a significant delay in the ability of the OIG to complete its work and issue this report. Indeed, it was not until November 2025, eight months after the initial allegations were made and the OIG began its work, that MDPL hired Marrero, who worked with the OIG and in compliance with the Management Agreement. Marrero provided most of the outstanding document requests, including modified access to QuickBooks, which finally allowed the OIG to track all donations made to the organization during the time

relevant to the investigation/audit. The OIG has never been provided with a credible excuse for MDPL's serious lack of cooperation.

## **ALLEGATIONS BY COMMISSIONER SUAREZ**

On March 26, 2025, during a meeting of the City Commission's Finance and Economic Resiliency Committee (FERC), Commissioner David Suarez presented Agenda Item #NB23, to "Discuss Conflict of Interest/Ethical Concerns Re: MDPL's Multiple Roles." Suarez provided a PowerPoint presentation that raised several issues related to the management and governance of MDPL, with specific focus on Ciraldo. (See PowerPoint attached as Exhibit B.)

Commissioner Suarez alleged that MDPL engaged in a pattern of conduct that raised significant transparency, conflict-of-interest, and other ethical concerns, particularly in its interactions with City boards and its receipt of City funds. Central to his allegations was his contention that MDPL's Executive Director, Daniel Ciraldo, routinely acted as a lobbyist without properly registering as required by Miami Beach City Code §2-482, which mandates registration for any individual seeking to influence City decisions. Commissioner Suarez alleged that Ciraldo registered only 17 times since 2020 but lobbied the Historic Preservation Board (HPB) and Planning Board over 180 times during the same period. These allegations were referred by Suarez to the Miami-Dade Commission on Ethics and Public Trust (COE) in the form of a filed, sworn complaint.

On June 3, 2025, the COE determined that there was legal sufficiency to proceed with an investigation into possible violations of lobbying provisions in Sections 2-481 and 2-482 of the City of Miami Beach Code. This led to the COE staff's preparation of a Probable Cause Memorandum which stated that based on its investigation there was probable cause to believe Ciraldo violated City of Miami Beach Code of Ordinances Chapter 2, Article VII, Division 3, titled "Lobbyists." The matter was set to be heard before the full Commission on Ethics on April 15, 2026, at which time Ciraldo entered into a Settlement Agreement admitting to the allegations contained in the complaint. Though the matter was being settled with findings of violations by Respondent Ciraldo, according to the COE Advocate, none of the violations appeared to have been done intentionally. (The Probable Cause Memorandum, Settlement Agreement and Letter of Instruction are attached as Composite Exhibit C.)

Commissioner Suarez also raised conflict-of-interest concerns that MDPL had advocated on matters before the City while accepting financial contributions from developers and lobbyists with active business interests in the City in violation of Miami Beach City Code §2-449, which provides, "No officer or employee of the city shall accept any gift, favor or service that might reasonably tend improperly to influence him in the discharge of his official duties." Regardless of the obvious appearance problem created by the activity in question, the OIG determined that the latter provision was inapplicable to Ciraldo or to any other employee at MDPL due to their not being officers or employees of the City.

Suarez also claimed that Ciraldo had an additional conflict of interest in having a direct financial interest in MDPL's continued receipt of City funding while advocating before the City Commission. Again, the OIG determined that this activity did not violate ethics ordinances due to the fact that Ciraldo, as a non-public employee, was not subject to those provisions.

More importantly, Suarez cited several instances in which developers made donations to MDPL shortly before or after MDPL altered its public positions on projects affecting those same developers. The OIG determined that, while not violative of any ordinances or statutes applicable only to public servants, the questionable appearances created by such donations, which could easily lead to suspicion of “pay for play” activity, merited further investigation for consideration of whether restrictions on future fundraising by MDPL should be imposed.

## **MANAGEMENT AGREEMENT COMPLIANCE REVIEW**

In assessing MDPL’s compliance with the Management Agreement and Amendment No.3, the OIG sought to determine the following: (1) whether sufficient standards of governance existed surrounding and supporting the administration of MDPL; (2) whether proper internal controls were in place to ensure the integrity, reliability and accuracy of records and data; (3) whether the nonprofit organization complied with selected sections in the Management Agreement and Amendment No. 3; and (4) whether the City’s Asset Management Division provided sufficient supervisory oversight to confirm compliance with the selected requirements in the Management Agreement and Amendment No.3. This involved assessing controls, analyzing documentation, and conducting interviews with pertinent City and MDPL employees to understand the nonprofit organization’s processes and to evaluate compliance.

### **City Benchmark #1 - Art Deco Museum**

The OIG examined the benchmarks contained in Amendment No.3 that must be satisfied for the renewal of MDPL’s agreement with the City. The first benchmark requires (1) completing the Museum Assessment Program (MAP) of the American Alliance of Museums by March 31, 2022; or (2) completing the Steps Program from the American Association for State and Local History, in collaboration with an advisory group made up of Museum leaders in Miami Beach, such as Wolfsonian-FIU and/or the Bass Museum, by December 31, 2021.

The Art Deco Museum contemplated in Section 4.2.2(b) of Amendment No. 3 includes the development and submission of a proposed Art Deco Museum Program Plan that provides a detailed site plan, fundraising goals, and a timeline for the development of a museum that is consistent with American Association of Museums (AAM) standards. “Consistent with AAM standards” is defined as meeting those minimum standards to receive AMM accreditation. MDPL was to raise all necessary funds, secure all necessary permits, and engage in all necessary site improvements to implement the City-approved Art Deco Museum Program Plan.

Section 4.2.2(b) of Amendment No. 3 further states that, “It is the parties’ intent and mutual objective that the Museum continue to evolve as a cultural and educational destination within the Art Deco Historic District, featuring a permanent collection and temporary exhibitions that are intended to ‘tell’ the story of the Art Deco District and the Preservation Movement in Miami Beach. To that end, MDPL shall utilize its best efforts to implement and comply with the American Association of Museums (AAM) Standards for United States Museums.” Compliance required completing core documents and having them verified by March 31, 2024. Similar terms regarding accreditation by the American Association of Museums were included in the initial Management Agreement, Section 2.1, effective January 1, 2010. To comply with this requirement, the

necessary documentation and practices should have long ago been drafted, implemented, and followed, thereby expediting the accreditation process required under Amendment No.3.

It was the City's goal, in requiring completion of either the Museum Assessment Program or the Steps Program, that MDPL "continue the Museum's mission, while enhancing its operations by following best practices and standards adopted by similar museums of quality throughout the U.S." Although the possibility of granting additional time extensions was not addressed in the Management Agreement, Amendment No. 3 or any provided standard operating procedures, MDPL requested and was granted at least three extensions from the City's Asset Management Division, allowing the nonprofit organization additional time to complete the core documents verification process.

The most recent extension granted MDPL until December 31, 2024, to comply. Upon receiving an email on December 31, 2024 from Ciraldo requesting another extension through January 31, 2025, the Director of Asset Management advised MDPL that, "we cannot continue deferring this. This is excessively late and multiple extensions have been granted. You should have had clear communications with them and an understanding this last deadline had to be met." The City issued a Notice to Cure Default letter on January 17, 2025, giving MDPL seven days, until January 24, 2025, to cure the default by submitting its verified core documents.

On January 24, 2025, MDPL advised the City that it had received passing grades on four of the required elements. However, on May 14, 2025, MDPL sent a letter to the Asset Management Division claiming that the accreditation process was expensive, onerous and more focused on larger facilities, and that the museum benchmark should be removed.

### **City Benchmark #2 - Membership**

The second benchmark for renewal contained in Amendment #3 required an increase in membership. Amendment No.3 states that MDPL shall increase its membership (existing as of the Commencement Date, of 216 members) by at least fifty percent; of which at least seventy-five percent of the additional members shall be paid members. MDPL was to maintain its minimum membership levels at 324 ( $216 + (216 \times 50\%) = 216 + 108 = 324$ ) with at least 81 ( $108 \times 75\% = 81$ ) of the additional members being paid members to achieve automatic renewals.

Despite multiple requests from the OIG requesting evidence in support of membership levels during the audit period, MDPL management did not provide detailed information due to claimed concerns over confidentiality. Instead, in an email dated December 5, 2025, MDPL provided the OIG with the total number of annual memberships purchased with no other supporting documentation. The OIG believes that the claim of confidentiality regarding information required to audit a City contract was invalid in the context of an OIG investigation.

Although the reported annual membership totals could not be verified, each figure provided was lower than the benchmark requirement ranging from a shortage of 45 on January 1, 2022, to 70 on January 1, 2023 (see the table below).

| <b>Date/Year</b> | <b>Actual</b> | <b>Benchmark</b> | <b>Difference</b> |
|------------------|---------------|------------------|-------------------|
| January 1, 2022  | 279           | 324              | (45)              |
| January 1, 2023  | 254           | 324              | (70)              |
| January 1, 2024  | 257           | 324              | (67)              |
| December 1, 2025 | 255           | 324              | (69)              |

After retaining an attorney during this investigation, MDPL provided a more detailed membership list containing such information as the membership expiration date, latest donation date, latest donation total, donation count, and membership status. Although the member names were redacted, the OIG was more confident in its accuracy. Examination of this new listing determined that the organization had 233 active and 47 expired members as of November 20, 2025, which continues to be less than the desired benchmark of 324 members. Consequently, MDPL did not adequately attract and retain sufficient membership levels to satisfy this City benchmark.

### **City Benchmark #3 - Educational Programming**

The third benchmark for automatic renewal included Educational Programming, another priority for the City, which required MDPL to produce twelve educational programs per year demonstrating how it is meeting its mission on a qualitative and quantitative basis. The programs were to be measured by the following:

1. *Collaboration with other South Florida cultural anchors focused on arts, culture and historic preservation (i.e. the Jewish Museum of Florida, FIU, Wolfsonian-FIU, Bass Museum and other Miami Beach Cultural Anchors);*
2. *Development of inter-disciplinary programming to provide better context and points of engagement for discussions on historic preservation and reach broader audience;*
3. *Educational outreach to private or public schools;*
4. *Quantifying presentations/outreach to residents with the City to educate them on historic preservation;*
5. *Development of initiatives that engage the community, raise awareness and elevate MDPL's profile.*

The submitted annual reports contained information for each event such as time/date, names of participating artist(s), and estimated number of guests. The reports also included a category classifying the event as a lecture, exhibit, community event, etc., however, none were classified as educational programming. Despite being a relatively general term that may apply to multiple scheduled events and the perceived lack of clarity in the Management Agreement and Amendment No. 3, MDPL is responsible for providing the City with timely evidence that the annual educational programming requirement was fully satisfied.

The Asset Management Division did not provide any evidence indicating that it verified whether the twelve required annual educational programs were held or whether it presented any related questions to MDPL management regarding compliance with this benchmark.

The OIG was concerned by the limited interaction between MDPL and the local private and public schools, as most of the events on MDPL's annual report appeared to be adult-oriented. For example, only the Art Deco Fun Zone in support of Feinberg-Fisher Miami Beach held on January 18 and 19, 2025, contained direct references to children and/or local schools of the 114 events listed on the annual report for its fiscal year ending March 31, 2025. After several requests from the OIG, MDPL provided an email on January 27, 2026, which included a chronological listing of the educational programming events held by it. These events appeared to satisfy the annual requirement of twelve or more educational programs.

**The OIG recommends clarifying the wording in Section 4.2.2(f) to minimize confusion surrounding what constitutes an approved educational program and whether events held can satisfy more than one requirement (e.g. both a lecture and an educational program). Once finalized, MDPL should provide the Asset Management Division with sufficient documentation to determine whether it was compliant with the stated benchmarks.**

## **MDPL GOVERNANCE ASSESSMENT**

The OIG examined the operations of MDPL in an effort to determine whether its internal structure, or lack thereof, in any way contributed to the alleged unregistered lobbying activities, the failure to meet two of the City benchmarks, and the activity by the former Executive Director in obtaining donations from developers whose projects were subject to MDPL reviews, allegedly in exchange for advocacy as claimed by Commissioner Suarez.

### **MDPL Strategic Planning Deficiencies**

MDPL, during the five years that were reviewed for this report, did not have a strategic plan. This was confirmed by Ira Giller, a Board member and Chair of the Governance Committee in his statement to the OIG. Giller asserted that MDPL's planning has historically been informal. It was only recently, in 2023, when Joel Levine was the Board Chair, that the organization recognized the need for a retreat to set goals and develop a "strategic view" for the organization. Giller chaired two such retreats to help set annual goals which, although not called a strategic plan, served to guide the Board's actions. However, regular committee meetings and minutes of those meetings that could have informed the Board were sparse or unavailable, making progress on the annual goals limited. For example, the OIG, at the very beginning of this investigation, requested from MDPL the meeting minutes for the Advocacy Committee and Finance Committee and was advised that none existed.

Joel Levine, the former Chair of MDPL during the relevant time frame, similarly described an organization where the Board was reactive, not proactive, and no formal process existed to set direction or document long-term planning. He also noted that the committees were not functioning as strategic units. In his interview with the OIG and in Board minutes, Levine described MDPL as lacking a coherent strategic planning framework prior to his leadership. He stated that, under the bylaws, the Board holds ultimate authority over policy and long-term direction and must set organizational strategy rather than leaving these decisions to staff.

As Chair, Levine initiated structural reforms—including formal committees and Board retreats—stating that work needed to be “pushed down to committees” and returned as recommendations for Board-level decision-making. He used Board retreats to “prioritize the objectives of MDPL” and develop implementation paths, demonstrating his view that strategic planning was necessary to correct longstanding governance weaknesses. However, execution of the objectives was weak.

The lack of strategic planning was also manifested in the programs offered by MDPL. There were no performance metrics or measurable outcomes for the programs, nor an analysis of whether a particular program was profitable or in alignment with the organization’s long-term goals. There were no program level policies and procedures. According to Giller, MDPL was focused on its mission of dealing with the preservation of design and the programs were the vehicles to fulfill that mission--essentially running on momentum and tradition.

The lack of a strategic plan and the impact on MDPL can best be seen in the capital campaign for the Art Deco Museum as well as the organization’s failure to achieve Benchmark #1, as previously discussed.

### **MDPL’s Failed Capital Campaign for Art Deco Museum**

Over a decade ago, MDPL hired Brillhart Architecture and Jean-Francois Lejeune to create a Museum Master Plan to significantly upgrade its museum as a critical cultural resource in Miami Beach. A fundraising campaign was undertaken in 2021-2022 to raise funds for this purpose. The Board hired a professional fundraiser, Timothy Walker, to lead the campaign and develop a comprehensive feasibility study and fundraising plan. Walker was an experienced fundraising consultant with nearly two decades of capital campaign and museum development experience. He was retained by MDPL in 2021 to assess the organization’s fundraising capacity and to develop and implement a capital campaign associated with the proposed Art Deco Museum. Walker was introduced to MDPL through philanthropist Laura Paretsky and hired following interviews with Executive Director Ciraldo, Board Chair Jack Johnson, and other Board members. Walker accepted the role based on MDPL’s representation that a museum project was planned and supported by an architectural master plan; however, he later learned that the project was neither clearly defined nor properly communicated to the board and that MDPL did not control the space where the museum was purportedly to be located.

Under his contract, Walker was responsible for evaluating MDPL’s fundraising infrastructure, creating a feasibility study, establishing a donor pipeline, structuring a development committee, preparing solicitation materials, and advising leadership on campaign execution. During his assessment, Walker determined that MDPL lacked fundamental nonprofit fundraising systems, including a donor database, coherent recordkeeping, membership structure, stewardship processes, and Board engagement. He was provided with disorganized spreadsheets and printouts for online giving rather than the donor histories and financial tracking normally required for professional fundraising. In his statement to the OIG, Walker noted that nearly all operational and fundraising activity was centralized under Ciraldo, whom he described as secretive, resistant to oversight, and unwilling to provide basic information necessary for campaign planning.

Walker advised MDPL that donations must not be solicited from developers, architects, lobbyists, or hotel owners with active matters before City boards due to clear conflict-of-interest risks, and that he drafted a gift acceptance policy reflecting those restrictions. He observed that MDPL's board held mixed views on these ethical safeguards, with some members advocating for unrestricted solicitation, but he maintained that prohibiting solicitations from entities with pending applications was essential.

Walker carried out a board survey, recommended that the Board form a Development Committee (approved by the Board on November 3, 2021), recommended increased Board dues from \$100 to \$1,000, prepared prospect lists, and helped plan a capital campaign kickoff event held in February 2022 at the home of board member Michael Raynes. Walker provided letters of acknowledgement and donor tracking to MDPL but was not involved in deposit or accounting procedures. He expressed concern about MDPL's lack of financial controls and the absence of any reliable system for tracking restricted funds.

As the project progressed, Walker became aware that MDPL was neither implementing the infrastructure required to manage a capital campaign, nor taking steps to make the museum project viable. He was unable to obtain answers from Ciraldo regarding vendor engagement, construction timelines, or project feasibility. He came to believe that large contributions were being solicited without any realistic strategic plan to use them, and as his working relationship with Ciraldo deteriorated, Walker concluded that MDPL was not operating in accordance with nonprofit best practices or basic standards of transparency.

In his statement to the OIG, Walker identified significant structural deficiencies, including the lack of a donor management system, inadequate accounting controls, inconsistent stewardship, absence of an adopted gift acceptance policy, limited board involvement, the lack of a strategic plan for MDPL in general and the absence of a mission/vision for the museum in particular, and the consolidation of authority under the Executive Director. Walker concluded that without substantial reforms, including formalized gift policies, modern fundraising software, proper accounting, and clearer governance, MDPL was unprepared to conduct a major capital campaign and was exposed to ethical, operational, and reputational risks.

Ciraldo's perspective was vastly different. He advised the OIG that he was initially pleased to hire Walker since he (Ciraldo) did not want to do all the fundraising himself. Ciraldo said that Walker was hired to help MDPL improve its development efforts, but he never raised any money for the organization. This failure caused the Board to become very opposed to using outside fundraising consultants, preferring to handle it internally. According to Ciraldo, MDPL terminated Walker's contract early due to lack of responsiveness in a timely manner on Walker's part.

Ira Giller confirmed, in his statement to the OIG, that the capital campaign had failed to gain traction due to management shortcomings on the part of the Executive Director, and a lack of sustained Board engagement and expertise. Giller confirmed that while some funds were raised through events and donor outreach, the funds collected were insufficient to realize the original museum vision. Giller described the museum capital campaign as an initiative that had been discussed for years, but which lacked consistent advocacy and clear execution within the organization. He noted that the 2020 Management Agreement included ambitious museum goals, but that both the board and executive leadership underestimated the complexity and cost of creating a museum that would meet professional standards.

Joel Levine, former Chair of the Board and Finance Committee, similarly acknowledged that, while the board approved the capital campaign and supported initial fundraising efforts, there were ongoing challenges related to internal controls, recordkeeping, and the Executive Director's reluctance to delegate or share information. He highlighted the board's efforts to improve governance and accountability, but also the persistent difficulties in achieving full transparency and effective execution of the capital campaign.

Across multiple Board meetings between 2021 and 2025, MDPL repeatedly confronted significant fundraising challenges that affected both short-term campaigns and long-term financial planning. Early discussions highlighted the organization's difficulty in rebuilding momentum to match previously successful campaigns. Board members noted that while MDPL had once raised substantial sums in a single year, sustaining that performance proved difficult, particularly without a broad donor base or a consistent development strategy.

Another persistent theme shown in the minutes was limited Board participation. At meetings, the Board acknowledged that member involvement—both in giving and in soliciting donations—was uneven. The minutes of several meetings revealed concern that, despite bylaws requiring annual contributions, participation hovered around 50%, constraining MDPL's ability to model philanthropic leadership. The minutes also describe repeated attempts to encourage members to “step up,” yet the burden continued to fall heavily on only a handful of individuals.

A further challenge involved consultant and staffing issues. Minutes from meetings on March 2, 2022, and May 5, 2022, document that fundraising consultant Timothy Walker's departure left MDPL without professional fundraising support and placed additional strain on staff. The minutes reference concerns that Ciraldo was carrying an unsustainable load, juggling daily operations, advocacy work, and donor outreach without adequate support.

Finally, the Board minutes revealed deeper structural and strategic hurdles. These included the lack of a fully developed long-term fundraising strategy, uncertainty about whether MDPL should accept donations from real estate developers, the absence of robust donor cultivation systems, and ongoing difficulties forming a strong membership pipeline. These challenges were compounded by external pressures—such as legislative threats to historic preservation, reduced State arts funding, and the need to prioritize large-scale advocacy efforts—that diverted organizational attention and resources away from fundraising.

At the same time, the Board was struggling with ways to build on the Brillhart Plan, which was only conceptual, but became outdated and impractical over time, given the advancement of technology. According to Joel Levine, Board Chair at the time, the Board did not treat the Brillhart Museum Plan as a fixed or final construction program. It served as a conceptual framework for discussion of the future museum, and that feasibility, design, engineering, and budget work would be necessary before any full implementation could reasonably occur.

The City tried to support MDPL's fundraising efforts. Pursuant to Resolution 2021-31670, the City agreed to provide a \$175,000 matching grant if MDPL also raised the same amount. MDPL reported raising \$411,709, including a legacy donation in the amount of \$250,000 from a single donor, exceeding the matching grant requirement but woefully short of the \$1.2 million projected

by Walker as the target goal. Although Ciraldo advised the City that MDPL had attained the \$175,000 threshold, City records show that the \$175,000 was never released by the City and MDPL never requested it (MDPL's website incorrectly suggested that the City had contributed these funds). The \$411,709 sat dormant for years in an MDPL account due to the organization's inability to execute the Art Deco Museum as required by the Management Agreement.

In January 2026, MDPL confirmed that it no longer intended to pursue the Museum Master Plan. As a result, the capital campaign donors may be entitled to a refund of their donations and any earned-interest, or they will need to approve a repurposing of their donated funds. The \$175,000 in matching City funds still held by the City should be released and made available for other City purposes. (The validated list of Art Deco Museum donors is attached as Exhibit D).

## **FUNDRAISING PRACTICES AND FINANCIAL MANAGEMENT**

### **MDPL Policy on Solicitation of Donors**

Within the context of the strained circumstances described above, MDPL struggled to adopt a gift policy that would address the apparent conflict of interest inherent in accepting money from developers, lobbyists, attorneys and others with pending matters before City land use boards or the Commission, where issues subject to MDPL review and input could be expected to be heard.

During the March 2, 2022, Board meeting, one month after the capital campaign for the Art Deco Museum kickoff, the issue of accepting donations from real estate developers was formally raised as part of a broader discussion about how MDPL should approach fundraising sources. The minutes reflected an active concern within the Board that taking money from developers could create the appearance of influence over MDPL's preservation positions, especially since many developers appear before the Historic Preservation Board or other boards to seek approvals. Board members expressed that to maintain the organization's integrity and avoid the appearance of accepting money for influence there should be strict guidelines. The OIG reviewed the Secretary's notes from the meeting which showed that Ciraldo advocated against taking money from developers with projects in front of the Commission on which MDPL would be taking a position.

The proposal discussed at that meeting suggested creating the following policy to govern whether MDPL should accept contributions from developers:

#### ***Prohibition on Solicitation of Contributions from Real Estate Developers***

*The organization shall not directly or indirectly solicit, accept, or deposit into account any contribution from a real estate developer, as defined below:*

*A "real estate developer" is a developer/applicant who has a pending application for a development agreement with the city of Miami Beach, or who is currently negotiating with the city for a development agreement, or who has a present or pending application with the city for a change of zoning map designation or change to the city's future land use map, or who has a present or pending application with the City for an approval of certificate of appropriateness at the Design Review Board or Historic Preservation Board. Real estate developer*

*status shall terminate 6 months after the final approval or disapproval by the city commission or city board for its application*

The Board debated whether to adopt this strict, black-and-white rule prohibiting virtually all donations from anyone with a pending development application or to instead adopt “gray-area” guidelines that would allow case-by-case discretion. Several Board members noted that the proposed language—specifically defining “real estate developers” broadly—could unintentionally prevent MDPL from accepting even modest contributions (e.g., a homeowner making alterations requiring HPB approval).

The Board acknowledged two competing realities:

1. MDPL must maintain its integrity and independence free from perceived donor influence.
2. Fundraising needs are real and overly rigid rules could eliminate a major category of potential donors.

Because of the complexity and potential negative consequences of the issue, the Board voted to send it back to the Development Committee for further consideration, deferring any final decision until the committee could draft a more workable policy. Unfortunately, there was no follow-up, and the Development Committee never considered the policy. This failure is consistent with the governance issues identified in this report. In this instance, there was no clear Chair of this Committee or proactive work being done to develop a specific fundraising strategy and donor cultivation plan—especially in the void created by Walker’s exit from MDPL. According to Levine, if the committee wasn’t meeting, it was usually because the chair had not called a meeting or because there was a lack of urgency from the Board.

### **MDPL’s “Giving Day”**

In the absence of any fundraising structure, Ciraldo developed “Giving Day” in 2022 as an in-house alternative to the Miami Foundation’s “Give Miami Day.” According to interviews, Miami Foundation records, and internal documents reviewed during the investigation, MDPL initially participated in the Miami Foundation’s regional Give Miami Day but ultimately stopped doing so after the final giving cycle in 2021. In response to an OIG subpoena, the Miami Foundation provided the donation records related to MDPL. In 2020, MDPL raised @\$13,304 and in 2021 it raised @\$17,346.59. A review of the donor lists showed that the majority of donations in both years were between \$25.00 and \$500.00. Moreover, of the nine larger donations in the two-year period, only one was \$5,000; the remaining eight were between \$1,000 and \$2,000. None of the donations came from lobbyists or developers with projects in the City.

This all changed in 2022 when Ciraldo created MDPL’s own parallel fundraising campaign using the same timeframe and branding concept, calling it “Giving Day” but running it entirely through MDPL’s website and payment platforms rather than through the Miami Foundation. As this investigation examined MDPL’s financial practices, donor engagement, and governance controls, MDPL’s Giving Day emerged as a focal point because it reflected how the organization solicited contributions, documented financial transactions, and interacted with stakeholders, including individuals who later appeared before MDPL seeking advocacy outcomes.

According to sworn testimony from Ciraldo, Giving Day was structured as a public, organization-wide fundraising campaign aimed at supporting general operations rather than a specific project. Ciraldo stated that Giving Day communications were distributed broadly through email, with donations typically processed through MDPL's website or by manual check handling performed by the organization's bookkeeper. He emphasized that Giving Day results were published openly on MDPL's website so that donor participation was visible to the public.

By 2023 and 2024, MDPL's Giving Day had evolved into a significant annual solicitation effort, heavily relying on "matching sponsors"—typically hotels, developers, architects, and other entities with business interests in Miami Beach. Internal records showed Ciraldo directly soliciting matching sponsorships from groups such as National Hotel, Victor Hotels Group, Raleigh/SHVO, IKE Smart City, RJ Heisenbottle Architects, Terra Group, 13th Floor Investments and lobbyists Neisen Kasdin, Ralph Andrade and Michael Larkin, all of whom represented clients with interests in the City. These solicitations were made despite MDPL's increasing involvement in advocacy on development projects that involved some of these same donors.

Emails reviewed by the OIG show that Ciraldo personally coordinated nearly all Giving Day sponsor outreach, including arranging sponsorships, confirming payment, and instructing sponsors on how MDPL would publicly credit them. Some sponsors provided payments through e-checks, Stripe transactions (via the MDPL website), or wire transfers. These communications also revealed that Ciraldo solicited donations both before and after the Giving Day deadline, in some instances asking for donations months in advance, and used the event to cultivate support from entities that also appeared in front of City's land use boards.

MDPL's Giving Day became a self-created, standalone fundraising mechanism intended to replace participation in the official regional Give Miami Day. It developed into a major annual revenue campaign featuring matching sponsors, public marketing pushes, and substantial donor involvement—but it also created significant ethical and operational concerns related to incomplete or inconsistent financial tracking and conflicts of interest arising from donations made by developers and other entities with active projects before the City. The number of donations by this class of donors, however, is small but significant. Those who gave \$5,000 are listed below and the complete list of validated donors is attached as Exhibit E.

**Giving Day 2022:** \$20,330 (National Hotel)

**Giving Day 2023:** \$41,350 (Hotel Victor, IKE Digital, Michael Shvo, New National Hotel, Mitchell Cohen (Westdale Construction))

**Giving Day 2024:** \$37,425 (Richard Heisenbottle, Arnaud Karsenti (13<sup>th</sup> Floor Investments), IKE Digital Kiosks, Mitchell Cohen (Westdale Construction), Michael Shvo, TCH 500 Alton, LLC and 1177 Bay Harbor Islands, LLC (David Martin))

The OIG questioned Ira Giller, Chair of the Governance Committee, about Giving Day. According to Giller, MDPL historically participated in the Miami Foundation's "Give Miami Day" until Ciraldo unilaterally created the separate MDPL "Giving Day" beginning around 2022. This

change was not presented to the Board in advance. Giller described the Board's reaction as one of surprise and concern, stating that Board members were "appalled" to learn—in hindsight—that an entirely new fundraising mechanism had been launched without official MDPL approval or discussion.

In his statement to the OIG, Giller explained that Ciraldo justified the decision by claiming that the Miami Foundation retained a portion of donations made through the Give Miami Day platform. Ciraldo believed that MDPL could retain more funds by independently administering Giving Day. Giller characterized the initiative as Ciraldo "gaming" the system to avoid third-party administrative fees. He noted that the creation of Giving Day coincided with MDPL's capital campaign, which saw an increase in contributions during 2022 and 2023 from developers, land use attorneys, and lobbyists. However, Giller maintained that the timing was coincidental and tied to the museum capital campaign rather than any effort to create an influence-seeking fundraising vehicle.

Giller's testimony underscored key governance weaknesses. First, the Board was not informed in advance about the creation of Giving Day, discovering its existence after it had already been executed. Board minutes from September 8, 2022, show that agenda item #9 was titled "Give Miami Day" and it was stated that "Give Miami Day is November 17, a good time for Board Members to pay annual membership requirement." No mention was made of Giving Day. Second, although the Board became aware of the second year's Giving Day, it still was not conducted through a formal approval process, nor was it integrated into an established fundraising policy framework. Third, the period in which Giving Day operated corresponded with allegations raised by stakeholders, including elected officials, that developer donations created the appearance of influence over MDPL's advocacy positions. While Giller denied any *quid pro quo* relationship, he acknowledged the importance of managing public perception and implementing stronger governance safeguards.

Former Board Chairman Joel Levine testified that he never knew the specifics of Giving Day and was unaware that MDPL was no longer a part of Give Miami Day. He advised that Daniel gave reports to the Board regarding the amount raised on Giving Day, but that he thought the money was coming to MDPL through the Miami Foundation. Levine observed that the Board did not receive a detailed report outlining donors or donation amounts associated with Giving Day, nor was the Board informed about the identities of contributors or whether any of them had business matters before MDPL or City boards. He underscored that all facets of Giving Day fundraising—including donor outreach, solicitation, and follow-up—were managed exclusively by the Executive Director and staff, with the Board only being advised overall of the funds raised without specifics.

Ciraldo described Giving Day as a major annual fundraising event that was critical to the financial sustainability of MDPL. Ciraldo noted that the organization had raised over \$60,000 during a recent Giving Day, underscoring its importance. He explained that outreach for Giving Day involved the use of a standardized template, which was sent to a wide spectrum of potential donors, including corporate sponsors, MDPL members, and community members, but not specifically developers or lobbyists. Part of Ciraldo's strategy was to implement a matching campaign which he viewed as a good way to collaborate with donors. The process involved coordination with sponsors and donors, sometimes through intermediaries like lawyers and lobbyists, and was designed to encourage larger participation.

Ciraldo addressed concerns about the perception of *quid pro quo* or undue influence, particularly regarding donations from entities with business interests before City boards. He maintained that fundraising was conducted ethically and transparently, with Board oversight and public disclosure serving as safeguards against conflicts of interest.

In summary, Daniel Ciraldo portrayed Giving Day as a transparent, Board-directed fundraising event, with practices designed to ensure ethical conduct and public accountability. He acknowledged the challenges of balancing donor relationships with organizational integrity and advocated for continued transparency in fundraising operations.

It is difficult to reconcile the appearance of conflicts regarding Giving Day with the need to maintain MDPL's institutional integrity. It is also difficult to reconcile the conflict between Ciraldo's testifying that the fund-raising was Board driven and the Board leadership testifying that they had no knowledge of Ciraldo's Giving Day practices. Ultimately, testimony indicates that MDPL discontinued its independent Giving Day in the most recent cycle and may have returned to the Miami Foundation's platform. Giller stated that no Giving Day occurred in the most recent November and that Board members were informed that MDPL had resumed participation in the Miami Foundation's established program.

Taken together, Giller's and Levine's statements highlight significant concerns regarding unilateral decision making by MDPL's former Executive Director, insufficient internal controls over fundraising activities, and the absence of clear, documented Board policies governing solicitation practices—particularly those involving individuals or entities with active or foreseeable business before MDPL's advocacy processes. These governance gaps contributed to the appearance issues and transparency concerns reviewed by this office.

## **ALLEGATIONS OF ETHICAL MISCONDUCT**

A review of two of the case studies cited in the Suarez presentation reveal how Giving Day was used to attract money from developers and lobbyists.

### **Case Study-IKE Digital Kiosks**

Case Study #1 involved IKE Digital Kiosks.

In his PowerPoint presentation, Suarez alleged the following:

1. November 13, 2023--IKE donated \$5,000 to MDPL.
2. December 12, 2023--MDPL publicly changed its position on IKE's Digital Information Kiosks from OPPOSE TO SUPPORT.
3. March 12, 2024--Despite previously opposing the kiosks, MDPL Grants Manager Matthew Gultanoff registered as a lobbyist to support IKE kiosks and publicly testified at the Historic Preservation Board (HPB) in support.
4. October 1, 2024--IKE donated another \$5,000 to MDPL.

In determining the import of these allegations, the OIG reviewed emails between IKE and MDPL beginning in 2021, listened to all public hearings where the digital kiosks were discussed, interviewed members of the MDPL advocacy committee as well as Daniel Ciraldo, interviewed Anna Baerman, the Vice President of East Coast Development for IKE who oversees the expansion and implementation of the interactive digital kiosks, and reviewed and tracked the donations made by IKE to MDPL.

The allegations by Commissioner Suarez must be considered in the context of a four-year effort by IKE to bring digital kiosks to Miami Beach. Ms. Baerman, in her statement to the OIG, explained that her process included coordinating with City officials, business improvement districts and planning boards to integrate the kiosks into the urban landscape. She also navigated local ordinances and historic preservation requirements to ensure that the kiosks met community standards. To this end, she met with MDPL, Ocean Drive Association, Betsy Hotel and Lincoln Road BID among others.

The first contact between IKE and MDPL occurred on or around April 2021. Baerman had retained a lobbyist, Ralph Andrade, and told the OIG that Andrade suggested that getting MDPL support would be helpful in moving the project forward. Baerman reached out to Ciraldo and requested a meeting so that she could introduce herself and the kiosk concept to MDPL.

According to Ciraldo's daily agenda, on April 28, 2021, he had a meeting with Baerman and Ralph Andrade between 9AM and 10:30 AM. Subsequently, on May 12, 2021, Baerman emailed Daniel and advised that she had "put together a virtual demonstration of the kiosk as though it is installed outside of MDPL office and would love to run you through it. Further, I would love to get your feedback on a few items (specifically to do with kiosk hardware and software customization options for Miami Beach) as we put together a presentation for the MDPL Board." Ciraldo reviewed the presentation one more time and on May 28, 2021, a presentation was made to the MDPL Advocacy Committee.

Unfortunately, MDPL does not keep minutes of the Advocacy Committee meetings so there is not an actual record of what occurred when IKE made its presentation. Nor did Ciraldo maintain any notes or summaries of his meetings with Baerman and Andrade, so there is no record of their discussions. There also are no objective criteria used by the Committee when reviewing projects. However, based on statements of Committee members taken by the OIG, it was determined that there was either opposition, conditional support, or a split in opinion regarding the kiosks. In other words, at this early meeting there was neither consensus nor overwhelming support. According to both Baerman and Ciraldo, there was an intent to continue working together to improve the design.

On August 25, 2021, IKE submitted an unsolicited proposal to the City to manufacture, install, maintain and operate digital media kiosks at certain locations throughout Miami Beach. On January 20, 2022, the Mayor and Commission, through Resolution 2022-31989, accepted the unsolicited proposal and issued RFP NO. 2022-040-KB to seek alternative proposals. On December 14, 2022, the Mayor and Commission, pursuant to Resolution 2022-32422, authorized the Administration to negotiate an agreement with IKE as the top ranked proposer. That negotiation led to an executed contract between IKE and the City on June 28, 2023. A review of the bank records and donor information for MDPL indicated that at no time during this initial phase of IKE's efforts to bring kiosks to Miami Beach did IKE make a donation to MDPL.

On November 13, 2023, Ciraldo sent the following Giving Day solicitation email to Ralph Andrade:

*Hi Ralph,*

*It was great speaking with you earlier. Thanks for your generous support of MDPL over the years! For the upcoming Giving Day on November 16th, we would be honored if IKE Smart City would be a sponsor at the \$5,000 level. To amplify our fundraising impact, we'd like to note Ike Smart City from the start as a "matching sponsor," which would mean that up to \$5,000 in donations would be matched by Boucher(sic). We have a few days to raise the funds with our total goal of \$35,000.*

*I believe this matching donation would be a great way to demonstrate our continued partnership in sustaining Art Deco on Miami Beach, while encouraging other members to contribute. The Victor Hotel and Raleigh / SHVO are also participating in the fundraising. Link to our Campaign Giving Page: <https://mdpl.org/giving-day-2023-help-us-reach-our-goal/> If you agree, please let me know and we will set up the campaign highlighting Ike Smart City as a matching sponsor. We are already working on pre-donations so we can announce our results on Thursday. We'll also include you as an Art Deco Weekend sponsor as part of this effort.*

*Thank you for your consideration - and for all that you do for Art Deco and Miami Beach!*

*Best regards and see you soon,*

*Daniel Ciraldo Executive Director, Miami Design Preservation League,  
daniel@mdpl.org*

On the same day, according to MDPL bank records, Baerman donated \$5,000 via the MDPL website. The OIG questioned Baerman about this donation and she stated that Ralph Andrade advised her that it would be helpful if she made the donation. She further confirmed that the donation was made via a link to MDPL and that it came from an email that Ralph Andrade forwarded to her from Daniel Ciraldo. Baerman denied ever speaking to Ciraldo directly about the donation. She also stated that nobody advised her that the donation might create a conflict of interest. At the time of the donation, the IKE proposal was pending a hearing in front of the Historic Preservation Board.

On December 12, 2023, the Historic Preservation Board (HPB) considered an application for a Certificate of Appropriateness in HPB23-0590. Ciraldo appeared and articulated MDPL's initial opposition to the project. He noted that, while the organization had been historically opposed to digital kiosks, it was shifting its focus to mitigating the visual and physical impact on historic surroundings since the City had already moved forward with the contract. He raised concerns about the siting and proximity of kiosks to historic structures. Ciraldo was not registered as a lobbyist for that meeting and did not disclose IKE's donation. HPB provided additional suggestions to IKE and reset the matter to March 12, 2024.

At the March HPB meeting, IKE presented additional changes to the design as a result of the HPB recommendations. It was revealed that IKE had retained architect William Lane to produce a specific Miami Beach design which was more sensitive to the character of the City's historic district. The HPB issued the Certificate of Appropriateness on May 14, 2024. The HPB acknowledged the significant design improvements and IKE's responsiveness to prior Board direction. The process of appearing in front of the HPB and, in some instances, the Design Review Board, was ongoing as each new location had to be approved.

In her statement to the OIG, Baerman reflected on the value of MDPL's input versus direction from the HPB. She concluded that it was IKE's decision to hire William Lane to create a product specific to Miami Beach, not MDPL's opinions, and was made in compliance with direction from the HPB, which ultimately mattered most. She also reiterated that connecting with stakeholders and cultural anchors is standard practice for IKE when they are seeking to enter a new community and that was her intent with MDPL.

On September 5, 2024, **two months prior to Giving Day**, Ciraldo sent the following solicitation email to Marissa Crudele, the Associate Development Director for Ike and Baerman:

*Hi Marissa and Anna!*

*I hope you are doing well. Thank you for your generous support of our annual 2023 "Giving Day" last November. We were able to reach a record fundraising haul with your generous donation :)*

*For the upcoming Giving Day, we would be honored if IKE Smart City would renew as a matching sponsor at the \$5,000 donation level. Similar to last year, this would mean that up to \$5,000 in donations would be matched by IKE Smart City.*

*I think this would be a great way for us to demonstrate our continued partnership in sustaining Art Deco on Miami Beach, while encouraging others to contribute.*

*If you agree, please let me know. The contribution can be made online via card or bank account at the following link: <https://mdpl.org/giving-day-2024/>*

*Or if easier, we can send an invoice.*

*Thank you for your consideration and for all that you do for Art Deco! Our goal is to announce our match sponsors around October 1st.*

*Best regards and see you soon,*

*Daniel Ciraldo, Executive Director, Miami Design Preservation League*

In her email response to Ciraldo on September 10, 2024, Ms. Crudele agreed to a \$5,000 donation and updated Ciraldo on the approvals IKE had received so far from the City. She mentioned an upcoming meeting at HPB on October 8 for approval of additional locations. On October 1, 2024, after receiving a follow-up request from Ciraldo, Marissa Crudele donated \$5,000 to MDPL.

On October 7, 2024, the MDPL Advocacy Committee met but was unable to review the additional IKE kiosks. Therefore, there was no official opinion from MDPL. However, Ms. Crudele emailed Ciraldo on the same date and asked if he would be willing to speak in support of the last five

kiosk locations in front of the HPB the following day. Ciraldo stated, “The committee (advocacy) did not get around to reviewing the last two items...however, I can speak to the general support as we have done previously. I plan to be there in person tomorrow.” Ciraldo did speak at the October 8<sup>th</sup> HPB meeting in support of the project despite the Advocacy Committee’s not taking a position. He was not registered as a lobbyist on this matter and did not disclose IKE’s donation.

### **Case Study-Deauville Hotel Project**

The same system played out in Case Study #3 on the Deauville Hotel project. The Deauville Hotel had long been a focal point for preservation efforts in Miami Beach. The Deauville saga—culminating in its demolition by neglect—became a symbol of both the successes and limitations of local preservation advocacy. It also became a symbol of a persistent public perception—reinforced by statements from lobbyists and City officials—that developer donations to MDPL were expected or necessary to secure favorable advocacy positions.

In Case Study #3, Commissioner Suarez’s PowerPoint presentation asserted allegations that MDPL, in November 2024, changed its opposition on the Deauville project after receiving a \$5,000 from the developer, David Martin (Terra Group). To fully understand MDPL’s advocacy efforts in this matter, the OIG considered the historical context of the project.

In 2017, after an electrical fire forced the closure of the Deauville, the owners allowed the building to sit vacant. The City eventually sued the owners alleging “demolition by neglect.” MDPL was a partner with the City in this effort. However, following a court order and structural reports labeling the building unsafe, the Deauville was demolished in November 2022, leaving a high-profile void in North Beach.

In 2022, Miami Beach received a proposal from Stephen Ross for a \$500 million project on the Deauville site. The plan required a ballot referendum to increase the floor area ratio (FAR) limits. In November 2022, Miami Beach voters rejected the measure, largely due to concerns over high-density development and the precedent of granting zoning exceptions. In 2024, developer David Martin (Terra) entered a joint venture with the owner and proposed a new vision for the site which aimed to be a “reinterpretation” of the Deauville’s original style.

On September 5, 2024, **two months prior to Giving Day**, MDPL’s “Giving Day” fundraising solicitation email was sent to developer David Martin. The next day, September 6, 2024, Ciraldo personally contacted Martin seeking a \$5,000 matching sponsorship for that campaign. Martin agreed to participate.

On September 9, 2024, MDPL received two **\$2,500** contributions from **TCH 500 Alton LLC** and **1177 Bay Harbor Island LLC**, both entities affiliated with Martin. Ciraldo explained that although the contributions were issued by separate corporate entities, they were intended to satisfy Martin’s single \$5,000 match. He stated that when he inquired about the disbursement method, Martin’s staff informed him that the contributions were to be treated as coming from Terra (Martin’s primary company).

Ciraldo further noted that donation receipts and matching donor information were routinely and publicly posted as part of MDPL's Giving Day communications. He characterized the donations as standard philanthropic support rather than payments tied to organizational influence.

On September 16, 2024, attorney Michael Larkin—representing Martin's Deauville project team—emailed Ciraldo requesting a private meeting concerning the development proposal. Ciraldo stated that such preliminary discussions were common, allowing property owners or their representatives to preview concepts before appearing before MDPL's Advocacy Committee, the body responsible for evaluating project positions. There are no records of these private meetings.

On September 26, 2024, Martin's team formally presented the Deauville plan to the Advocacy Committee. Ciraldo recounted that the design team flew in a physical model from London and that the Committee ultimately supported the proposal. He also insisted that Advocacy Committee members were not informed of Martin's Giving Day donation and that the Committee's vote was based solely on preservation considerations.

Later, on November 20, 2024, Larkin again contacted Ciraldo requesting a one-on-one meeting to discuss the Deauville project. Ciraldo stated that such additional meetings were typical for large or complex development proposals and were not vehicles for influencing MDPL's advocacy positions. Nevertheless, on November 26, 2024, Ciraldo appeared at the Planning Board and voiced support for the Deauville project. He was not registered as a lobbyist for this item and no disclosure was made regarding Martin's donations.

Ciraldo directly addressed the suggestion that the timing of Martin's donations and the favorable Advocacy Committee recommendation indicated a "pay-to-play" pattern. He categorically denied any such relationship. According to Ciraldo, MDPL maintained a separation between fundraising activities and advocacy deliberations; fundraising staff and Advocacy Committee members operate independently; and donations are not disclosed to Committee members because they are unrelated to project evaluation.

He added that MDPL's donor lists and match sponsors are publicly posted, making any concealment unlikely. He characterized the Deauville support as substantively driven and that the project proposed voluntary reconstruction of a historic structure previously slated for demolition, which aligned with MDPL's preservation objectives.

Based on Ciraldo's sworn testimony, the donation and advocacy timelines overlapped but were, in his view, operationally distinct. According to Ciraldo, donations from entities connected to David Martin and Terra were solicited as part of an annual public fundraising campaign, not in connection with any specific project review; and communications to and from Michael Larkin appeared within the ordinary course of MDPL's advocacy pipeline, consistent with support MDPL regularly receives from developers, architects, and legal representatives. Ciraldo maintained that no MDPL decision was influenced by donor contributions and that the Advocacy Committee's support of the Deauville redevelopment was grounded strictly on preservation considerations presented during the September 26, 2024, hearing.

In his statement to the OIG, Ciraldo explained that in a situation like the Deauville, involving the demolition of a historic building, he would fight for the preservation of the building. Ciraldo recalled that the meeting with David Martin and Michael Larkin was a way for them to present general ideas which Ciraldo found interesting, and which led to his agreement to work with them to get the project ready for the Advocacy Committee. Ciraldo said, "If he had come and said, let's build two brand new glass towers, I would have said I don't know if advocacy is going to like this because part of our role is preservation, so I could see how a conspiracy theorist would connect the dots but I don't see evidence here of a pay-to-play relationship."

## **MDPL ADVOCACY COMMITTEE**

Sarah Leddick, one of the original members of the MDPL Advocacy Committee, gave a voluntary sworn statement to the OIG in which she explained the background and functioning of the Committee. She described herself as a founding and core member of the Advocacy Committee, which was created in response to increased development pressures in Miami Beach. The Committee reviews every HPB agenda, meets monthly, and issues independent preservation-based opinions, generally opposing demolition in historic districts. Membership requires only strong commitment to preservation, no technical knowledge.

There are no criteria utilized to assess projects that come before the Advocacy Committee. A few years ago, developers began asking to make presentations to the Advocacy Committee, but Committee members never lobbied Commissioners on their behalf. Daniel Ciraldo attended meetings but did not vote or dictate outcomes. She repeatedly emphasized that the Committee had no knowledge of donations, no involvement in fundraising, and no real power beyond "perceived influence." She maintained that decision making centered on HPB agenda items and a strict preservationist mission.

The OIG took a sworn statement from former Board Chair, Jack Johnson, who advised that the Advocacy Committee's core function was to analyze each item on upcoming HPB agendas, review City position papers, photos and architectural materials, and develop MDPL's recommendations. The Committee operated informally but consistently. In addition to reviewing agenda packets, the Committee would discuss preservation merits, try to reach consensus, draft a position statement and distribute it publicly to HPB members and on the MDPL website. As previously mentioned, and confirmed by Jack Johnson, the Advocacy Committee did not maintain meeting minutes and decisions were only documented through a final published opinion.

Finally, in a sworn statement to the OIG, Sandra Scidmore, the Secretary of MDPL and a member of the Advocacy Committee, explained that the Advocacy Committee's main function is to make recommendations to the HPB, particularly on matters that require advocacy or policy decisions. She said that the Committee does not always produce formal reports or minutes and it is unclear whether such documentation is maintained, and that the Committee's work is reflected only in the recommendations or summaries prepared by the Executive Director.

Ms. Scidmore also noted that a significant portion of the committee's work, especially in recent years, has been driven by Ciraldo. Ciraldo would attend the meetings, take notes and prepare summaries of the decisions. She described Ciraldo's role as both administrative and strategic,

often setting the agenda and guiding the Committee's focus. Ms. Scidmore also noted that it is not always certain who served as the formal chair of the Advocacy Committee but stated that the Executive Director has often acted as the *de facto* leader.

## **ETHICAL ISSUES PRESENTED BY MDPL FUNDRAISING AND ADVOCACY**

The information gathered by the OIG presents the image of a system emerging in which some lobbyists/attorneys/developers or their representatives preparing for HPB or other hearings sought private meetings with Ciraldo prior to their presentations to the Advocacy Committee, bypassing formal review processes, and increasing the risk of perceived impropriety. There is little to no documentation of these private meetings, and their content is not routinely shared with the Board or Advocacy Committee.

This process placed Ciraldo and the Advocacy Committee as gatekeepers or intermediaries between applicants and City boards, informally shaping the design and narrative. Moreover, all of this was done without Board knowledge or approval. The public positions taken are not reviewed or approved by the MDPL Board. This internal governance gap has caused positions to be presented on matters as MDPL's official view even when no formal internal process existed to confirm them. Coupled with the "Giving Day" donations this created at least an appearance of ethical conflicts of interest, including possible *quid pro quo* interactions.

Ciraldo told the OIG that MDPL's acceptance of Giving Day contributions from developers or property owners did not, in his view, constitute such ethical conflicts. He described property owners—including developers engaged in major projects related to preservation—as natural stakeholders in MDPL's mission, asserting that they "are not the enemy" but rather part of the ecosystem with which preservation work must engage. He also maintained that fundraising and advocacy were functionally separated within the organization, with Advocacy Committee recommendations determined independently of donor activity. At several points, he explained that if a donor later appeared before MDPL for an advocacy determination, this did not imply impropriety, particularly because Giving Day donations were publicly disclosed on the organization's website.

Ciraldo also disagreed with the notion of the Advocacy Committee's functioning as a gatekeeper. He acknowledged that he would regularly meet with property owners one-on-one if they had a question or just wanted to discuss an idea, but if it involved a formal MDPL position, he would advise them that the review could only be done by the Advocacy Committee.

The IKE kiosk project provides the clearest evidence of how MDPL's advocacy intersected with HPB proceedings:

- Pre-proposal meetings focused on design shaping, where applicants sought MDPL's approval before formal hearings.
- Direct MDPL testimony was provided at HPB that the applicant later acknowledged as helpful.
- Fundraising solicitations and donations occurred in parallel with HPB review.

- Advocacy positions were presented by Ciraldo without internal authorization from MDPL's Board or Advocacy Committee.
- There were Lobbyist Registration omissions by Ciraldo, even while advocating for a private applicant's position on behalf of MDPL.

The IKE case demonstrates how MDPL's advocacy, governance breakdowns, and fundraising entanglements created conflict-of-interest risks and blurred boundaries separating preservation advocacy, regulatory influence, and private-sector engagement. The sequence of Giving Day fundraising activities, the proximity in time to the solicitation of developer donations and key advocacy decisions, and the organization's incomplete access to historical records underscores MDPL's lack of clear internal controls, transparent reporting mechanisms, and robust governance oversight. While Ciraldo disputed any problem based on linkage between fundraising and advocacy, the documentation gaps and timing patterns identified during the investigation warrant serious consideration in assessing MDPL's past and existing compliance environment and constructing its future management framework.

## **FORMER MAYOR NEISEN KASDIN'S STATEMENTS CONCERNING MDPL ADVOCACY**

Former Mayor Neisen Kasdin appeared voluntarily on two occasions to speak with the OIG. Kasdin is uniquely qualified to provide insight into the dynamic between MDPL and developers/lobbyists, as he is a former City of Miami Beach Mayor, former MDPL board member, and now private attorney/lobbyist active in Miami Beach, whose clients have contributed substantial money to MDPL.

From his perspective, the organization was initially committed to broad, principle-oriented preservation goals that viewed historic designation and compatible new development as mutually reinforcing strategies for strengthening Miami Beach. Over time, however, he has seen MDPL's advocacy shift increasingly toward interventions on specific projects, resulting in MDPL's taking more granular positions on individual applications rather than focusing primarily on citywide preservation policy.

According to Kasdin, this shift in approach has contributed to widespread perceptions among developers, architects, and attorneys on the need for early engagement with MDPL on any given project—particularly with its former Executive Director—to gain strategic advantage. According to Kasdin, although the Executive Director does not have a formal vote within MDPL's Advocacy Committee, an individual in that role exercises influence by shaping issues, advising the Advocacy Committee and MDPL Board members, and signaling MDPL's likely positions. The organization's legal authority to nominate a member to the (HPB) further reinforces the belief that "seeking MDPL's blessing" improves an applicant's chances of securing favorable recommendations from City boards.

Kasdin reflected on a longstanding pattern in which development teams or affiliated individuals have made donations to MDPL during periods in which they have had projects within historic districts. Kasdin maintained that these contributions were **not** tied to explicit *quid pro quo* arrangements. Instead, such donations are generally understood as a way to cultivate goodwill with an organization whose recommendations could influence City review processes. Kasdin

was asked about contributions associated with the Aman/OKO project and Ocean Terrace Holdings. Although the timing and source of donations varied, the consistent theme described by Kasdin was that supporting MDPL—financially or otherwise—often resulted in more favorable receptions without any explicit request or promises.

Kasdin also revealed instances in which MDPL’s stated policy of not soliciting donations from applicants with pending matters was not followed in practice. Kasdin described email communications in which the former Executive Director either directly sought fundraising assistance from individuals or encouraged outreach to potential donors despite their projects being under active City review. He further explained that, although MDPL leadership once raised the possibility of formally restricting donations from development teams during City consideration of pending matters, such reforms were not implemented, and the practice of accepting these contributions under such questionable circumstances continued.

Among the practices Kasdin pointed out were inconsistencies in MDPL’s advocacy criteria. Kasdin cited MDPL’s opposition to a 45-foot height increase for the Marriott Stanton project (for which he had personally lobbied), contrasted with the organization’s tolerance of far larger height and FAR increases proposed for the Deauville site. These differing positions, according to Kasdin, reveal an absence of objective criteria guiding MDPL’s advocacy positions. This has created a perception among applicants and the public that MDPL’s inconsistent advocacy may contribute to arbitrary decisions by the City, thereby reinforcing concerns about fairness and transparency in MDPL’s and the City’s decision-making processes.

## **CIRALDO AND THE MARRIOTT STANTON PROJECT**

The OIG considered the Marriott Stanton project, as it was one of the case studies in Suarez’s initial PowerPoint presentation. Although the project is not analyzed in this report, the OIG determined that certain events surrounding the project needed to be reviewed.

On October 4, 2024, Keith Marks made a public records request, PRR-2024-6942, to the City Clerk requesting “a copy of all records relating to (directly or indirectly) the Leagues Capital Campaign or other fundraising for the past 5 years. This includes all financial records, checks, donations and or pledges from any person or entity and communications by and between those persons and any member of the League/MDPL including specifically the executive director.”

On the same day, Ciraldo responded to the Clerk and stated:

*I don’t believe there are any records on our end responsive to this request. As a non-profit entity, our operations are not public record-although records such as communications with the city related to management agreement (including reports/audits) are. To the extent the city has records responsive to the management agreement, they should share them with the requester directly...capital campaign donors are on our website...there are no other records responsive to this request and we consider it closed.*

Immediately after sending the Clerk his refusal to comply with the public records request, Ciraldo sent an email to Vivian Dimond at Brown Harris Stevens (BHS), a real estate company with which Marks is affiliated. Ciraldo had never met Dimond but he wanted to lodge a complaint against Keith Marks. In his email, Ciraldo stated the following:

*Recently, a person I have never met who works at your organization-Keith Marks-has made repeated public-records requests to the City of Miami Beach asking for communications between me and other parties at the city and beyond. Just today, he made a new request asking for all of our donations to the Art Deco Museum capital campaign, among other records requested. These donations fund our upgrades to the facility, which is free for Miami-Dade County residents and operates through grants and fundraising. We count many BHS clients among our members and donors.*

*I have seen that this person works for your organization. Because I don't know this person, I am unclear of his intentions or if they are related to your business.*

*I know of you and your stellar reputation- and I am hoping you can help me address this issue.*

Three days later, the Managing Director for the BHS Miami Beach office contacted Ciraldo to schedule a phone meeting. It is unknown to the OIG whether the meeting occurred, but Keith Marks confirmed to the OIG that nobody at Harris Brown spoke with him about the matter.

On October 9, 2024, Miami Beach City Attorney Dopico sent Ciraldo an email and advised him as follows:

*My Office has carefully reviewed Mr. Marks' request, your reply, as well as the management agreement between MDPL and the City relating to the 10<sup>th</sup> Street Auditorium, a public facility. Based on a number of factors, and particularly, the fact that engaging in fundraising activities in connection with the management and operation of a City-owned facility on behalf of the City is a "vital component of MDPL's mission statement with respect to the management agreement"...this Office has determined that the records requested of MDPL by Mr. Marks are public records subject to production under Section 119, Florida Statutes...Please provide the requested records to the City Clerk by or before close of business on Friday October 18, 2024. I trust you understand that failure to do so would constitute a breach of MDPL's obligations under the management agreement (see section 35). In addition, failure to comply with Mr. Marks' public records request could also subject MDPL to liability for violations of the Public Records Act.*

Ciraldo continued his efforts to avoid the public records request by calling Kasdin to get him to speak with Marks and have him rescind his public records request. On October 11, 2024, Kasdin sent Ciraldo the following email confirming the telephone conversation they had:

*Daniel,*

*I was shocked and quite taken aback by your call just now. You mentioned that Keith Marks, President of SOFNA, has made certain public records requests of MDPL and/or the City regarding contributions to MDPL. You then told me to stop Mr. Marks from doing that and stop working with him on that. I told you that neither me, nor my client had anything to do with whatever Keith is doing. You then said if he doesn't stop this could hurt the application of our client, the Marriott Stanton owners, for a minimal height increase to facilitate transforming their property from transient to residential property while retaining the contributing building on site. You said that when the Commissioners find out and you bring this to their attention, they will be upset and MDPL hasn't, but might, have to oppose our item and again said I needed to get Keith Marks to stop this. You also stated that you have researched Marks and he has lawsuits against him and that he is of questionable character. I repeated that I have had nothing whatsoever to do with what Mr. Marks is requesting. I noted SOFNA has strongly endorsed our request, and you made some comments about it not being a representative organization with real elections. I told you that I clearly construe this call as a threat from you, utilizing your position at MDPL, to oppose our application unless I get Mr. Marks to stop his inquiries into MDPL( which I have no ability to do).*

*Neisen*

The OIG asked Ciraldo about this email when he appeared for a statement. He denied that he in any way used his position to advocate against a project to “punish” anyone and stated that the email was a fiction. MDPL’s Advocacy Committee took a position that was contrary to that of Kasdin and SOFNA (which supported the project) and the response was a public records request by Marks for all of MDPL’s donors and financial records. Ciraldo stated that he felt threatened by this effort and thought Marks was trying to have the management agreement terminated.

Ciraldo acknowledged calling Kasdin but expressed a very different understanding of the conversation:

*So I called Neisen and I said, Neisen. Like you're your friend Keith is like asking for all this stuff about MDPL. He's trying to get us evicted. And are these the kind of people you associate with? Do you think this is going to help your case with getting this approved with the commission, etc.? Can you maybe talk to him because it's totally inappropriate. And I also said to him that Keith is a luxury real estate broker. So he's asking for like, essentially like a customer list that who knows if he's going to try to reach out to those people, market to them. By the way, I also called his boss at Brown, Harris Stevens. And I said, I just want to let you know that this person is trying to get this information. And he's doing things that I feel like were being threatened.*

It is not within the role of the OIG to comment on the methods and motives of the people involved in this scenario. However, regardless of the tension among the parties, Ciraldo had an obligation to comply with the public records request. This was acknowledged by MDPL’s attorney at the time, Stuart Reed, who, on October 18, 2024, stated in an email to the current City Attorney:

*This email is sent to you on behalf of Miami Design Preservation League, in response to your October 9, 2024 emails below to Daniel Ciraldo about Keith Marks' public records request for fundraising records from MDPL. In compliance with Fla. Stat. 119.07(1)(c), **MDPL acknowledges Mr. Marks' request and its duty to respond promptly in good faith...MDPL understands...that MDPL is subject to the public records request pursuant to Fla. Stat. 119.0701 and its Management Agreement with the City.** [Emphasis added.] MDPL appreciates your express instructions to Mr. Ciraldo that fundraising records must be produced to Mr. Marks.*

Ciraldo's effort on behalf of MDPL to thwart the public records request by Marks reflects an ongoing issue within the organization regarding the confidentiality of its records. Ciraldo's attempt to avoid compliance with Florida Statute 119 and the Management Agreement was again evident in his rebuttal response to the draft of this report wherein he relied on a 2018 opinion letter from a former Deputy City Attorney which stated that "MDPL is a private entity, which does not exclusively act on behalf of, or expressly for, the City of Miami Beach. Florida Law has determined that the mere act of contracting with, or receiving public funds from a governmental authority, would not be legally sufficient to subject a private entity to those provisions set forth in Chapter 119 of the Florida Statutes." This very opinion, however, had been sent to the current City Attorney who specifically advised Ciraldo on October 9, 2024, as follows:

*Thank you for forwarding a copy of the letter dated June 7, 2018, from former Chief Deputy City Attorney Aleksandr Boksner...in reference to public records requests numbers 15328 and 15288. Mr. Boksner's letter includes references to several Florida cases regarding the "totality of factors" analysis; those cases are still good law. But the subject matter of those public records requests was different than the subject matter of the request made by Keith Marks. My Office's determination as to Mr. Marks' request remains unchanged: **the records requested pursuant to PRR 2024-6942, which specifically relate to a subject matter that is one of MDPL's core obligations under the management agreement (i.e., fundraising), are public records subject to production under the Public Records Act.** (Emphasis added.)*

MDPL's resistance to the requirements of Florida Statute 119 continues under the current administration. During this investigation, MDPL objected to releasing membership records, fundraising records and the transition plan, citing confidential information that would reveal how MDPL operates. Marrero advised the OIG in an email that, "with respect to Section 37 of Amendment 3 to the Management Agreement, MDPL fully acknowledges its obligation to permit inspection and review of its operations and records as required by that provision. MDPL has been, and remains, willing to facilitate such access in a manner that is reasonable, orderly, and consistent with its legal obligations, including but not limited to confidentiality restrictions, privilege considerations, and applicable exemptions under Florida law, including Chapter 119."

With respect to the transition plan, MDPL never explained to the OIG what the statutory basis was for refusing to comply. As previously noted, the transition plan was provided to the OIG unredacted in MDPL's rebuttal to the draft report in direct contradiction to its stated position regarding confidentiality to the OIG. This is an issue that the City should confront and clarify in any future contract negotiations with MDPL.

## **SAVE MIAMI BEACH 2016 AND SAVE MIAMI BEACH POLITICAL: A TALE OF TWO POLITICAL COMMITTEES**

During this investigation, the OIG discovered activity involving Daniel Ciraldo, Sarah Leddick (a longtime MDPL member, Advocacy Committee member, and Board member of MDPL) and two political committees—"Save Miami Beach 2016" and "Save Miami Beach Political"—that warranted examination of how they intersected with the activities of MDPL and how their interactions may have resulted in violations of Florida law.

### **Donations to Save Miami Beach 2016**

On March 9, 2016, Ciraldo filed a Statement of Organization of Political Committee with the Miami Beach City Clerk. The full name of that Committee was "Save Miami Beach 2016" with Daniel Ciraldo identified as the Chairperson, Treasurer and Registered Agent. The mailing address was 1051 Michigan Avenue #3, Miami Beach, Florida 33139. It is believed that this was Mr. Ciraldo's former home address. The nature of the organization was explained as "Miami Beach Political Activism." City National Bank was the depository for the committee funds. There were no other authorized signers on the account at that time.

The OIG reviewed all Treasurer Reports filed with the City of Miami Beach Clerk between March 2016 and December 2016. All were prepared, signed, and certified by Daniel Ciraldo. The certification stated that it is a first-degree misdemeanor for any person to falsify a public record pursuant to Florida Statute 839.13.

A year later, on March 31, 2017, Ciraldo again filed a Statement of Organization of Political Committee with the Miami Beach Clerk. The full name of the Committee remained Save Miami Beach 2016, but the Treasurer and Registered Agent had been changed to Sarah Leddick, with the mailing address at her home rather than Ciraldo's. There was no Deputy Treasurer or other Principal Officer identified.

A review of the bank records from the City National Bank PAC account after the filing indicated that Ciraldo continued to sign and endorse checks for the organization even though he was no longer Treasurer. The organization received two deposits for \$10,000, one on October 5, 2017, and one on October 16, 2017, which appeared in the account statement covering September 29, 2017, through October 31, 2017. Ciraldo endorsed and deposited these checks into the committee's account. Both checks came from KGTC, LLC. According to records from the Florida Department of State, Matis Cohen and Marisa Galbut were the Managers of KGTC, LLC.

A third donation in the amount of \$5,000 was made to Save Miami Beach 2016 on October 27, 2017, from another political committee, "Building a Stronger Beach." The check was endorsed and deposited into the Save Miami Beach 2016 account at City National Bank by Daniel Ciraldo. According to the Statement of Organization of Political Committee filed with the Miami Beach Clerk on October 3, 2017, Matis Cohen was the Chairperson of Building a Stronger Beach.

The Campaign Treasurer's reports for Save Miami Beach 2016 filed with the City of Miami Beach Clerk were done so electronically. In a statement to the OIG, the Clerk explained that electronic filing began in 2017. When Leddick identified herself as the Treasurer of Save Miami Beach 2016, the Clerk sent her a username and password to facilitate the filings. In her sworn statement, however, Leddick reviewed the Treasurer's Reports and testified that she did not file any of them. She further testified that she did not maintain the political committee's bank account, prepare financial reports, deposit donations, write checks, or have awareness of any funds flowing into the committee.

Leddick believes that Ciraldo was acting as the Treasurer without authority and that all receipts and other documents related to the business of the political committee were maintained by Ciraldo. She stated that Ciraldo "basically was doing all the operating in terms of dealing with the bank and depositing and writing checks and everything. I never wrote a single check, and I never made a single deposit." She said she had no knowledge of the \$25,000 contribution to the political committee by Matis Cohen.

Ciraldo, in his statement to the OIG, asserted that in 2017 responsibility for the political committee was transferred to Sarah Leddick, who became the Treasurer and Registered Agent in updated filings. Ciraldo said he did not recall any explicit agreement with Leddick about the transfer, and he could not recall details about her role.

When questioned about Treasurer's reports and whether he—rather than Leddick—had prepared or submitted them, Ciraldo said he did not remember preparing the filings and could not confirm doing so. He repeatedly stated that he lacked access to his emails or records (MDPL has possession of these documents and had not been willing to work with Ciraldo to access them), and therefore could not verify who completed or submitted Treasurer Reports. He disputed any suggestion that his involvement was improper or that he intentionally acted as the *de facto* Treasurer after Leddick's appointment.

Ciraldo portrayed his Treasurer role as limited to the early creation of the Save Miami Beach 2016 committee, with later responsibilities officially held by Leddick, while claiming lapses in memory and lack of access to documentation regarding the day-to-day administration of filings and reports.

The donations to Save Miami Beach 2016 should be viewed in the context of ongoing negotiations regarding the North Beach Master Plan. Matis Cohen was involved in shaping the future of the North Beach Town Center and participated as part of the North Beach Property Owners Association, a group seeking increased development rights in the Town Center. The North Beach Property Owners Association was created in 2014, and its Articles of Incorporation reflect that Matis Cohen was the President. At that time, allowable height was limited to roughly eight stories, and the Master Plan contemplated FAR increases allowing buildings between approximately 80 and 125 feet depending on lot size.

Ciraldo stated to the OIG that Cohen and other Town Center owners were resistant to historic designations in North Shore and Normandy Isles, while preservationists were pushing to protect more than 300 buildings in the area. A compromise arose in which property owners would not oppose historic designations and preservationists would not oppose increased development in

Town Center. Ciraldo's email to the MDPL Board stated that he was working on a compromise with Kirk Pascal and the North Beach Neighbors Alliance to include the Tatum Waterway in the North Beach Master Plan in exchange for MDPL support of an increase in FAR in Town Center: "They will likely need MDPL's support as well as that of the North Beach neighborhood in order for the FAR ballot item to pass." The compromise committed MDPL to send letters to the Mayor and Commission supporting the FAR increase, use its email to distribute letters of support for the increase, and support the increase through social media, incurring all costs associated with the effort.

The compromise Ciraldo had been working on was, in fact, a private "mutual support agreement" with Michael Larkin (attorney for Matis Cohen) along with Matis Cohen, Kirk Pascal, Nancy Leibman and two MDPL Board members. Larkin drafted the agreement and included the following clause:

*The parties agree that the confidentiality of this Agreement is material consideration for their entering this Agreement. The terms of this Agreement will remain confidential. Accordingly, neither of the Parties, nor their directors, officers, agents, employees, affiliates, assigns, successors, attorneys or representatives, shall disclose any confidential information or the negotiations which led to this Agreement, except as required by the City of Miami Beach's Disclosure of Consideration requirements. The confidential information of the Agreement shall not be disclosed by any Party to anyone other than to their attorneys and/or accountants, unless a Party is compelled to do so by a Court or regulatory body of competent jurisdiction.*

On September 22, 2017, Ciraldo advised Larkin in an email that "we have the intention to sign the agreement, which is a private agreement between us all." On September 23-24, the private "mutual support agreement" was executed. The next month, Save Miami 2016 received three checks totaling \$25,000 from Cohen (shown below). (A copy of the mutual support agreement was provided to the OIG by Ciraldo and is attached as Exhibit F.)

|                                                                                          |                                             |             |
|------------------------------------------------------------------------------------------|---------------------------------------------|-------------|
| KGTC LLC - FCB Bank<br>C/O: KGP Management LLC<br>PO Box 414318<br>Miami Beach, FL 33141 | Florida Community Bank<br>N. Miami FL 33181 | 1735        |
| 10/05/17                                                                                 |                                             | \$10,000.00 |
| TEN THOUSAND DOLLARS AND 00/100 .....                                                    |                                             |             |
| Save Miami Beach 2016<br>1600 Ponce de Leon<br>Coral Gables FL 33134                     |                                             |             |
| MEMO: Advertising Expense                                                                |                                             |             |

THIS CHECK CONTAINS THE MICR LINE AND SECURITY FEATURES LISTED BELOW

363809 2017-10-06

CNB >066004367<  
Miami Beach  
2017-10-06 0300863009

to deposit  
Save Miami Beach 2016  
Coral Gables FL 33134

|                                                                                          |                                             |             |
|------------------------------------------------------------------------------------------|---------------------------------------------|-------------|
| KGTC LLC - FCB Bank<br>C/O: KGP Management LLC<br>PO Box 414318<br>Miami Beach, FL 33141 | Florida Community Bank<br>N. Miami FL 33181 | 1792        |
| 10/16/17                                                                                 |                                             | \$10,000.00 |
| TEN THOUSAND DOLLARS AND 00/100 .....                                                    |                                             |             |
| Save Miami Beach 2016<br>1600 Ponce de Leon<br>Coral Gables FL 33134                     |                                             |             |
| MEMO: Advertising Expense                                                                |                                             |             |

THIS CHECK CONTAINS THE MICR LINE AND SECURITY FEATURES LISTED BELOW

CNB of FL FL0611552  
(Miami Beach, FL)  
446 Collins Ave  
33139  
10/16/17-08:34:26  
3892  
\*\*\*\*\*066004367\*\*\*\*\*

to deposit  
Save Miami Beach 2016  
Coral Gables FL 33134

**BUILDING A STRONGER BEACH**

1077  
63-9138/2631

10/27/17 Date

Pay to the Order of Save Miami Beach 2016 \$ 5,000.00

Dollars

BBCT  
BRANCH BANKING AND TRUST COMPANY  
1-800-BANK-BBCT BBCT.com

For [Signature]

01077

0000 2465 31404

0000 2465 31404

CNB of FL FL001252  
(Miami Beach, FL)  
446 Collins Ave  
33139  
10/27/17-01:20:52  
4168  
<<<<066004367>>>>

Security Features earned industry standards and include:

- Watermark window and lock number on front of paper \$ 5,000.00
- Tag Security feature - feature on back of paper \$ 5,000.00
- Microprint - 100's of tiny dots on front and back
- Fine wires - embedded in the paper around the back
- Photo Safe Deposit - lock feature on front and back

Do not cash if:

- Any of the features listed above are missing or appear altered
- Paper has any mark, hole, tear or discoloration
- Brown stains and colored spots appear on the front and back

ENDORSE HERE

Daniel Cirialdo

Deposit to Save Miami Beach

CHECK HERE IF MOBILE DEPOSIT

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

OR SIGNATURE OF THE DEPOSITOR

Cirialdo was adamant that the agreement was based on policy rather than financial considerations, and that the donations were publicly reported and lawful political contributions. He maintained that MDPL's stance was rooted in preservation principles, not donations, and any allegation of *quid pro quo* is based on a misinterpretation of unrelated events.

What was conveyed to the public by both sides was that they had reached a rare consensus. MDPL agreed to support an increase in FAR essentially allowing for greater density and taller buildings in North Beach Town Center. In exchange, Cohen agreed to support the initiative by MDPL to include all North Beach properties fronting the Tatum Waterway from 77<sup>th</sup> Street to 87<sup>th</sup> Terrace within the Proposed North Shore Local Historic District as provided in the North Beach Master Plan. The donation was acknowledged in the campaign finance reports. No disclosure was made regarding the \$25,000 donation to the Commission or to a City board.

In his statement to the OIG, Cirialdo said he did not recall asking for donations to Save Miami Beach 2016. He also expressed his belief that as an American citizen you are allowed to support causes and that the payments from Cohen were for election-related items. He stated, "I guess if you're trying to insinuate that this somehow changed our position and we were paid off, that couldn't be further from the truth...if you look at any political committee, those stakeholders who want to support something generally contribute...my guess, even though I don't have it in front of me, is that all parties came together. There was a statement of support. And based on that feeling of working together that, donations were made. And I don't think you mentioned my donations. I think I made donations, I think my mom did...but, yeah, that was done."

### Save Miami Beach Political

On September 21, 2022, Sarah Leddick, an MDPL Board member, filed a Statement of Organization of Political Committee with the City Clerk. The full name of the Committee in the filed statement was "Save Miami Beach." (The name of this committee is referred to below as "Save Miami Beach Political," which is the name used on the committee's bank checks). Ms. Leddick was identified as the Chairwoman, Registered Agent and Treasurer. No other Principal Officers or members were identified. The mailing address was 4469 Royal Palm Avenue, Miami Beach, Florida 33140, which is Ms. Leddick's home address. City National Bank was identified as the depository for committee funds. Ms. Leddick certified that the information in the Statement of Organization was true and correct. The bank account number for Save Miami Political differed from the Save Miami Beach 2016 bank account number.

On September 27, 2022, according to City National Bank records, the Business Purpose Account Service Applications for Save Miami Beach Political Committee were signed by Daniel Cirialdo and Sarah Leddick. On the same day, Ms. Leddick signed a Certification of Beneficial Owners Form which identified her as the Treasurer of Save Miami Beach Political Committee. Ms. Leddick and Mr. Cirialdo jointly signed a New Account Information form which identified Ms. Leddick as the Treasurer of the newly created political committee. No form identified Mr. Cirialdo

as the Deputy Treasurer. The purpose of the new account, according to City National Bank records, was “to collect contributions from both individuals and business in the City of Miami Beach that want to contribute to the fight to defeat ballot measures that give developers special building treatment which will destroy the historical and aesthetics of the City of Miami Beach.”

On October 3, 2022, Ciraldo signed a Wire Transfer Agreement on behalf of the account used for Miami Beach Political giving him the authority on behalf of the political committee to submit and/or authenticate payment orders. He created a security code and reset code questions and identified only himself as being authorized to act for the committee. Ms. Leddick was unaware of this authorization. On the same date, in an email to the bank, he requested the bank to “set up a wire to our mail company for the Save Miami Beach [Political] account” in the amount of \$3,402.93. Ms. Leddick was also unaware of this transaction.

A review of the bank records for the Save Miami Beach Political bank account revealed that six deposits were made into the account. Ciraldo endorsed and deposited three of the donations. Two other deposits contained no endorsement. The final deposit was a cashier’s check from Miami Design Preservation League for \$10,000. Leddick said she did not have knowledge of these transactions.

On October 10, 2022, MDPL held an Emergency Meeting of its Executive Committee. It is unknown who requested the meeting. The purpose of the meeting was to authorize a financial transfer supporting opposition to the Deauville FAR ballot measure. According to Ciraldo’s statements to the OIG, MDPL maintained an annual advocacy budget and—on legal advice—could not directly engage in certain ballot activities. The organization opted to donate \$10,000 to a separate political committee aligned with its position. That committee was Save Miami Beach Political. Ciraldo acknowledged to the OIG his being an authorized signer on the committee’s bank account but emphasized that he was not listed as a principal and that Sarah Leddick was designated as treasurer on formal filings. The Executive Committee authorized the donation and the \$10,000 was to be sent from the MDPL General Operating Account to the committee’s account.

The payment from MDPL was ultimately issued as a cashier’s check (see below) shortly after the October 10, 2022, meeting, which Ciraldo suggested may have been due to urgency surrounding the upcoming vote on the ballot question. Throughout questioning, he stated that he did not personally recall requesting or obtaining the cashier’s check and believed that, as usual practice, the organization’s bookkeeper probably executed the transaction. He confirmed that the donation appeared in the political committee’s contribution reports and characterized the expenditure as permitted advocacy supporting the group’s longstanding position on the Deauville referendum.

MDPL bylaws state, “MDPL is organized for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.” It is questionable whether contribution to a political committee such as Save Miami Beach Political, which is not a 501(c)(3) organization, was permissible under MDPL bylaws. Nevertheless, on November 19, 2022, MDPL Board voted to approve the Executive Committee meeting minutes from October 10, 2022, as part of the consent agenda, thereby approving the \$10,000 donation.

THIS CHECK IS PROTECTED BY A VOID PANTOGRAPH, MICROPRINT SIGNATURE LINE AND A HEAT SENSITIVE PADLOCK ICON. ADDITIONAL SECURITY FEATURES ARE LISTED ON BACK.

NOTICE TO CUSTOMERS  
The issuance of a "Declaration of Loss" under oath statement will be required before this check will be replaced or refunded in the event it is lost, misplaced, or stolen.

City National Bank  
Bd Financial Group

31020008  
63 436/660

REMITTER: MIAMI DESIGN PRESERVATION LEAGUE DATE 10/14/2022

PAY TO THE ORDER OF SAVE MIAMI BEACH POLITICAL COMMITTEE \$ 10,000.00

\*\*\* Ten Thousand and 00/100 \*\*\*

MEMO: NOVEMBER 2022 ELECTION

CASHIER'S CHECK

10 0000 00

31020008 0066004367 5000000050

In her statement to the OIG, Leddick stated that she did not request the donation, attend the Executive Committee meeting, discuss the \$10,000 with Ciraldo before or after it occurred or deposit the funds. She said she had no knowledge of a cashier's check. However, the Board minutes from November 19, 2022, when the donation was approved, show that she was present and voted in favor of the donation.

On October 24, 2022, Mr. Ciraldo wrote and endorsed a check (#10007, shown below) payable to himself from the Save Miami Beach Political account in the amount of \$4,537.36. The check was deposited into Ciraldo's personal account at JPMorgan Chase. The OIG obtained a copy of the check and noted that the memo line on the check is blank. Ms. Leddick, the Treasurer of the committee, stated to the OIG that she had no knowledge of this check. She said she did not authorize the check or know the purpose of the disbursement. No receipts, invoices or documentation were provided to her as the committee's Treasurer. Leddick asserted, as she did in her statement regarding Save Miami Beach 2016, that Ciraldo had control of the checkbook and maintained all receipts.

SAVE MIAMI BEACH POLITICAL  
3469 ROYAL PALM AVE  
MIAMI BEACH, FL 33140

10007  
43016/660

DATE 10-24-22

PAY TO THE ORDER OF Daniel Ciraldo \$ 4,537.36

four thousand five hundred thirty seven and 36/100 DOLLARS

City National Bank  
Bd Financial Group

Daniel Ciraldo

10007 0066004367 30000504604

Verify features listed below. If missing, the document is not an original.

- Microprint: A fine line of text that runs horizontally across the document.
- Void Pantograph: A pattern of lines that disappears when the document is held up to the light.
- Heat Sensitive Padlock Icon: A small icon that changes color when the document is heated.
- The words "ORIGINAL DOCUMENT" appear on the back.
- The back icon.

Do not cash if:

- Any of the features listed above are missing or appear altered.
- The words "ORIGINAL DOCUMENT" are not on the back.
- The back icon is not on the back.

FOR DEPOSITION: ORIGINAL DOCUMENT

Original of 2nd  
Detection Box

COLOR INSIDE THIS BOX

ORIGINAL DOCUMENT

Procedural

In his statement to the OIG, Ciraldo acknowledged that he wrote check #10007 to himself and deposited it into his personal bank account. He stated that the payment was a reimbursement for expenses that he had likely incurred related to the campaign. However, he could not say definitively what the check was for and could not confirm whether he ever provided receipts to the Treasurer. At the time, he was unable to produce invoices or receipts reflecting any such expenses. However, in his response to the OIG Draft Report, Ciraldo did provide the underlying vendor receipts, which identified expenditures for marketing and advertising in the amount of \$4,537.36.

The conflict in testimony between Leddick and Ciraldo regarding this check and other issues concerning the finances of the two political committees points to a lack of financial accountability and non-performance of Treasurer duties pursuant to Chapter 106, Florida Statutes. At the heart of the issue is the failure to acknowledge who actually performed the Treasurer's work, whether

Ciraldo acted without proper authority, and the fact that Leddick, although identified as Treasurer, has denied any involvement in this matter.

## **ANALYSIS OF ACTIVITY BY THE TWO POLITICAL COMMITTEES**

The picture that emerges as to both political committees is that the formal fiduciary responsibilities assigned to Sarah Leddick through official filings were fundamentally inconsistent with the level of operational control exercised by Daniel Ciraldo over both political committees. The absence of basic internal controls within the committees closely reflects the broader accountability gaps documented in MDPL's governance structure. As an officer of MDPL—a Section 501(c)(3) nonprofit—Ciraldo owed fiduciary duties to the organization. His simultaneous and extensive involvement in two political committees, serving as the officially designated Campaign Treasurer for one and functioning as the *de facto* treasurer for the other, warranted heightened scrutiny.

Under Florida Chapter 106, the position of Treasurer is not ceremonial; it carries personal liability for maintaining the integrity of a political committee's finances. Sections 106.06 and 106.07 require Treasurers to keep complete records of all expenditures and checks, while Section 106.11 mandates that every check drawn on a political committee account identify the specific purpose of the expenditure and bear the signature of the Campaign Treasurer or Deputy Treasurer. Issuing a check to oneself without stating the purpose violates these statutory requirements. Although Leddick was the identified Treasurer, she testified that she neither prepared nor reviewed financial reports, maintained records, wrote checks, made deposits, nor filed mandatory reports. Instead, she provided her City Clerk login credentials to Ciraldo, who prepared and filed all campaign finance reports despite not being the official Treasurer or committee chair, a practice that appears to contravene both state law and City Code sections 38-9, 38-10, and 38-11 governing electronic submissions.

The same deficiencies were present in Save Miami Beach 2016, where Ciraldo acted as a "shadow" Treasurer during the period Leddick was listed as the official Treasurer. Of particular concern is Ciraldo's undisclosed dual role: secretly operating as Treasurer of Save Miami Beach 2016 while simultaneously negotiating a private "mutual support agreement" in his capacity as MDPL's Executive Director. That agreement resulted in a \$25,000 donation to his political committee. Although Ciraldo asserted that the contribution was motivated by donor support for the committee's mission, the circumstances produced an appearance of impropriety that undermined MDPL's credibility. The secrecy surrounding the arrangement and required by the "mutual support agreement" was inconsistent with MDPL's obligations as a contractor to a public entity.

MDPL's bylaws underscore the seriousness of these concerns. Article II, Section 1 provides that MDPL is organized exclusively for charitable, educational, and scientific purposes, "including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code." This clause suggests that MDPL may make donations only to qualified 501(c)(3) entities, meaning contributions to political committees, lobbying groups, or for-profit organizations fall outside the scope of permissible activities. Current MDPL leadership has informed the OIG that it was unaware prior to the draft report of any transactions related to political committees other than the single donation documented herein;

does not authorize use of MDPL resources or goodwill for political committee purposes without Board approval; and does not currently engage in such practices.

## **RESPONSES TO THE DRAFT REPORT AND OIG COMMENTS**

In accordance with Section 2-256(h) of the Code of Miami Beach, draft copies of this report were provided to the affected individuals and entities covered in the report, including Meg Lousteau, Daniel Ciraldo, Neisin Kasdin, Timothy Walker, Joel Levine, Ira Giller, Sarah Leddick, Roger Goldblatt and counsel representing MDPL and Daniel Ciraldo. The OIG received responses from MDPL, Daniel Ciraldo, Neisin Kasdin and Joel Levine.

Based on the responses received, which included **documentation that the OIG had requested from MDPL but was never provided during the months prior to its response to the OIG draft report despite its being in the organization's custody and control, and other documentation received from Ciraldo that he obtained from MDPL after the draft report had been issued**, the OIG has made edits to the draft report based on those late submissions.

The edits became necessary, in part, because in April 2026, months before the OIG draft was released, MDPL, through its attorney, Isabel Marrero, notified the OIG that it had "reached out to Daniel's counsel to facilitate an information exchange. Accordingly, coordination of the document review through counsel is underway, and leaving materials at OIG's office for that purpose is no longer necessary." Those materials included the previously requested agenda packets and supporting documents that the OIG had been seeking. This unilateral decision by MDPL to produce documents to Ciraldo and his attorney rather than to the OIG as requested and after refusing to engage with him for nearly a year, calls into question the current leadership's commitment and understanding of its obligations under the Management Agreement.

Below are the requested changes to the OIG Draft Report by MDPL and Ciraldo and the OIG's responses. Not all requested changes are included as some are merely language/drafting suggestions, arguments or opinions. Other corrections have been made within the body of the report. Responses to the Draft Report have been made part of the final record and are attached as exhibits G and H.

### **Miami Design Preservation League Requested Revisions**

#### **MDPL Request #1:**

The report should remove or materially qualify any suggestion that MDPL denied access to QuickBooks or intentionally obstructed the OIG's review of financial records.

#### **OIG Response:**

The OIG revised the report to acknowledge that at the outset of the investigation, MDPL was unable to provide the OIG with timely, unrestricted access to its QuickBooks financial records due to technical limitations and transition-related disruptions. The solution at the time was for the OIG to have supervised access. This limitation, compounded by MDPL staff turnover, unavailable passwords, and incomplete transition information, resulted in months of delay. Once

MDPL hired outside counsel in November 2025, the organization worked with the OIG to resolve the access barriers. Counsel facilitated “modified access” to QuickBooks, finally enabling the OIG to review financial transactions and track all donations relevant to the audit period. The restored access allowed the OIG to complete its financial review. The final report reflects that the QuickBooks difficulties stemmed primarily from logistical and transitional challenges.

#### **MDPL Request #2:**

The report should correct its treatment of the transition-plan issue. The transition document did not contain the usernames and passwords or access credentials that would have solved the technology and records access problems. Current leadership encountered locked accounts, unavailable passwords, incomplete transition information, staff turnover and Google administrative access issues which complicated MDPL’s ability to respond quickly and comprehensively to OIG requests. MDPL should also not be criticized for acting cautiously before allowing Ciraldo back into organizational systems and records.

#### **OIG Response:**

While the OIG acknowledges the operational difficulties cited by MDPL, the record shows that the transition plan was a relevant and necessary document for determining the cause of MDPL’s prolonged failure to produce required records as well as the effectiveness of the transition planning. The evidence demonstrates that former Executive Director Daniel Ciraldo transmitted the “Executive Director Transition Checklist” to multiple MDPL board members in March 2025, and that MDPL’s current leadership later confirmed to the OIG that it had located the document. Yet, MDPL repeatedly failed to provide the plan to the OIG, even after multiple written requests beginning on March 26, 2026, when the OIG specifically sought the plan to evaluate MDPL’s six-month delay in producing records.

In correspondence with the OIG, MDPL stated it would make the document available for in-person inspection but never followed through on its promise. Internal emails produced in MDPL’s rebuttal show that MDPL leadership had the plan in hand while simultaneously telling the OIG that they did not possess it. MDPL ultimately produced the transition plan for the first time only with its response to the OIG draft report,—more than a year after receiving it and only after the draft report was issued—confirming that the document had been in MDPL’s control and was withheld despite repeated requests. This failure hindered the OIG’s ability to determine the source of MDPL’s access-control deficiencies, obstructed OIG fact-finding, and constituted non-compliance with Section 37.2 of the Management Agreement, which requires MDPL to promptly provide requested records.

#### **MDPL Request #3:**

The final report should stop conflating prior personnel conduct with current institutional conduct.

#### **OIG Response:**

The OIG acknowledges the importance of distinguishing clearly between historical conduct and present-day institutional behavior. The final report distinguishes between individual conduct of former Executive Director Daniel Ciraldo and actions taken by the current Executive Director. However, MDPL’s assertion that prior conduct is unrelated to current institutional governance is not supported by the evidence. Documents confirm that six members of the Board who served

during Ciraldo's tenure continue to serve today—many in key oversight roles. The governance failures identified during Ciraldo's tenure were not solely specific to personnel conduct, but Board-level and structural. For these reasons, references to historical governance failures that allowed the prior Executive Director to act without oversight, are both appropriate and necessary to evaluate MDPL's current compliance with obligations under the Management Agreement and its need for improvement.

#### **MDPL Request #4:**

The final report should correct basic factual inaccuracies. By way of example, the draft report states that MDPL occupied the City facility on a "rent-free" basis. MDPL disputes that and provided evidence that it pays a monthly rental amount.

#### **OIG Response:**

The MDPL statement regarding rent is not accurate, and the "rent-free" statement in the report will not be removed. The Management Agreement specifically states that "no part, parcel, building, structure, equipment or space is leased to MDPL; this Agreement is a management agreement and not a lease." Section 15.1 of Amendment 3 to the Management Agreement states, "MDPL shall reimburse the City \$2,174.87 per month...the City reserves the right...to adjust this monthly fee." This was confirmed by Ozzie Dominguez, the City's Director of Asset Management, who stated that MDPL mistakenly identifies this as a rental payment, which it is not. MDPL reimburses the City for utility expenses in the amount of \$2,174.87 per month. A fair market rental payment would far exceed the amount of the utility reimbursement.

#### **MDPL Request #5:**

The report should revise its treatment of Save Miami Beach and issues related to political committees.

#### **OIG Response:**

The OIG modified the final report to reflect that MDPL's \$10,000 contribution to Save Miami Beach was approved by the Board on its consent agenda in November 2022. The report also reflects the reforms MDPL has made as a result of the OIG's uncovering the political committee activity. The OIG did not make changes relating to potential violations of Florida Statute 106 by Ciraldo and/or Sarah Leddick. The OIG's responsibility is to evaluate how past governance structures allowed these conflicts to occur and whether reforms sufficiently address the risks. Accordingly, these findings remain in the report as evidence of prior governance deficiencies that must be corrected to ensure future transparency, accountability and compliance.

#### **Daniel Ciraldo's Challenge to OIG Authority**

Ciraldo's response to the OIG draft report begins with a preliminary statement objecting to the OIG's jurisdiction. Ciraldo asserts the following:

1. The Management Agreement authorizes contract-compliance auditing, not a general inquiry into personal and organizational conduct.
2. The OIG has no authority to investigate non-city matters.

3. Chapter 106 Compliance is not the OIG's to characterize.
4. The OIG violated the Statute of Limitations related to violations of Florida Statute 106.
5. The OIG selectively used its subpoena power which denied Ciraldo a fair opportunity to respond.

### **OIG Response:**

The Office of Inspector General ("OIG") derives its authority from Miami Beach Code § 2-256 and Article IX, Section 9.01 of the City Charter. These provisions establish the OIG as an independent oversight entity empowered to investigate City affairs, audit municipal operations, require the production of records, administer oaths, and subpoena witnesses whenever necessary to fulfill its statutory mission. This mandate extends broadly to any matter involving City contracts, programs, projects, expenditures, departments, boards, officers, employees, and any entity or individual whose activities directly affect the City or are governed by agreements with it.

The OIG's jurisdiction over the Miami Design Preservation League ("MDPL") is explicitly established in Section 37.2 of the City's Management Agreement, which authorizes the OIG to "audit, investigate, monitor, oversee, inspect and review" the **operations**, activities, performance, and compliance of MDPL, its officers, agents, employees, and lobbyists to ensure adherence to contract requirements and to detect fraud, waste, mismanagement, misconduct, or corruption. Because MDPL operates out of a City-owned facility, receives significant City support, performs public-facing preservation and advocacy functions, and is bound by contractual obligations requiring transparency and access to records, its internal governance practices and operational integrity fall squarely within the OIG's investigative authority.

The OIG's investigation encompasses the conduct of MDPL's Executive Director, Daniel Ciraldo. The Management Agreement authorizes the OIG to review actions by MDPL "officers, agents and employees," and the Executive Director holds centralized operational authority over MDPL's finances, recordkeeping, programming, strategic direction, advocacy positions, and communications with City boards. Evidence obtained during the investigation showed that weak governance norms allowed significant consolidation of authority in the Executive Director, who was repeatedly described as withholding information, resisting oversight, and controlling key organizational functions without adequate Board review. These conditions justified OIG examination of whether the Executive Director's conduct contributed to MDPL's operational deficiencies and noncompliance with the Management Agreement.

Additionally, OIG possesses authority to review conduct that creates material risk to MDPL's contractual compliance, financial stewardship, or fiduciary obligations—even if those activities involve external entities. In response to Daniel Ciraldo's assertion that the OIG "has no authority to determine compliance with Florida Statute 106," the OIG emphasizes that its analysis of Chapter 106 issues in this report is not an exercise of enforcement authority under the Florida Election Code, nor does it constitute a formal determination of statutory violations. The OIG's mandate here arises from Section 37.2 of the City's Management Agreement with MDPL, which empowers the Office to "audit, investigate, monitor, oversee, inspect and review" the operations, activities, performance, and compliance of MDPL, its officers, agents, employees, and lobbyists.

In carrying out that contractual oversight function, the OIG is required to evaluate whether the conduct of MDPL leadership—including the Executive Director’s handling of political committee finances and advocacy activities—created compliance risks for MDPL, exposed the organization to potential legal liability, or reflected governance deficiencies affecting the City-MDPL relationship. The OIG’s discussion of relevant Chapter 106 requirements therefore serves to contextualize MDPL’s operational vulnerabilities and assess whether its officers acted in a manner consistent with their contractual, fiduciary, and nonprofit governance obligations, rather than to issue final legal determinations reserved to the State Attorney. This review falls squarely within the OIG’s authorized scope of evaluating risk, transparency, financial stewardship, and compliance with City agreements.

The forwarding of the report to the State Attorney is not for the purpose of suggesting criminal prosecution. The OIG has made clear its opinion that the issues raised in the report do not warrant criminal prosecution. However, the OIG is not a law enforcement agency with the authority to make final determinations on any potential criminal violations or defenses thereto. Consistent with OIG prior practice on such matters, the report is provided to the State Attorney out of respect for its authority and for its review and anticipated confirmation of the OIG’s assessment of the evidence.

The OIG’s subpoena authority is established in Article IX, Section 9.01 of the City Charter and codified in Section 2-256(d)(4) of the City of Miami Beach Code, which empowers the Inspector General to subpoena witnesses, administer oaths, and require the production of records in any matter within the Office’s jurisdiction. This authority is a critical investigative tool but is exercised judiciously and only when necessary to obtain information that cannot be secured through voluntary cooperation or routine records requests.

In practice, the OIG employs subpoenas sparingly and strategically, mindful of both the burdens placed on recipients and the requirement under Section 2-256(d)(4)(a) to notify the State Attorney and U.S. Attorney before issuing any subpoena that could potentially intersect with an ongoing criminal investigation. The Office generally relies on voluntary production first, especially when dealing with City personnel, board members, or contractors with whom it anticipates cooperation, reserving subpoenas for circumstances where essential records or testimony are withheld, inaccessible, or incomplete, or where the integrity of the investigation requires a formal compulsion of evidence. Subpoenas are therefore one of the Office’s most powerful tools, but their issuance is guided by the principles of necessity, proportionality, and respect for due process to ensure that the investigative function remains both thorough and fair.

In sum, the OIG’s statutory and contractual authority fully supports the investigation into MDPL’s operations, governance practices, financial controls, advocacy activities, and the conduct of its Executive Director—both within the organization and in relation to external political committees. These areas directly impact MDPL’s compliance with its Management Agreement, its stewardship of City resources, and its integrity as the City’s designated nonprofit partner in historic preservation. Accordingly, the OIG’s review was not only authorized but required to protect the public interest and ensure accountability, transparency, and adherence to City standards.

## **Ciraldo's Requested Revisions**

### **Ciraldo Request #1:**

Ciraldo claims that membership benchmark was a one-time benchmark tied to the first automatic renewal of the Management Agreement.

### **OIG Response:**

Ciraldo is incorrect and the requested correction will not be made. The original agreement signed January 2010 remains the governing foundation of MDPL's partnership with the City. Amendment #3 does not replace or invalidate the original contract. The specific section relating to membership benchmarks has not been explicitly revised and, therefore, the original obligation is active and enforceable.

### **Ciraldo Request #2:**

Ciraldo claims that the educational benchmark was met because MDPL's only obligation was to provide written quarterly reports, not to meet a numeric target.

### **OIG Response:**

This is inaccurate. Amendment #3 requires a minimum of 12 educational programs each year. The OIG's draft acknowledged that the target seemed to have been met and recommended that the terminology be clarified so MDPL would have guidance on what constituted an "educational program."

### **Ciraldo Request #3:**

Ciraldo claims that the OIG mistakenly asserted that MDPL lacked program level policies and procedures, that financial reporting was not driven by policies and procedures and that the Board failed to implement or enforce clear policies on donations, conflicts of interest and committee operations. In support of the claim, he provided the AAM Core Documents Verification Review Results which showed that MDPL passed the required "Institutional Code of Ethics."

### **OIG Response:**

The report has been revised to reflect that the Board did not fail to implement policies related to conflicts of interest. However, the policies were not enforced. As for the other assertions related to the lack of policies and procedures at the program level, committee operations and donations, the OIG report will not be changed. These are issues that reflect MDPL's lack of strategic planning, and the AAM Core Document Verification document confirms this.

The AAM Core Verification document relied on by Ciraldo states, in its analysis of MDPL's strategic plan, "This document does not meet the required elements for this process. It does not identify the human and financial resources required to carry out the strategic plan, assign responsibility for completion of action steps or include information about how success will be measured and evaluated. The budget needed for completion of the items is also unclear. It is unclear where the plan is and what items are still in process and what has been accomplished...The plan does not meet the required elements set forth by AAM. The document

reads more as a 'who we are and what we want to do' rather than a strategic plan for the future years. The institution's forward movement is unclear."

**Ciraldo Request #4:**

Ciraldo requests that the final report reflect substantial compliance with the American Alliance of Museum's Core Documents verification.

**OIG Response:**

The OIG will not accept this revision to the report as the benchmark does not require substantial compliance but rather completion of the AAM certification process.

**Ciraldo Request #5:**

Ciraldo requests that the OIG withdraw Finding #10 which states, "The Executive Director's activity in two political committees and possible violations of legal requirements and fiduciary duties may have put MDPL at risk of losing its 501(c)(3) status."

**OIG Response:**

The OIG will not make any revision to Finding #10. However, the OIG has modified the report elsewhere to reflect that the \$10,000 donation to Save Miami Beach was approved by MDPL's Board of Directors on November 19, 2022, when it approved the consent agenda.

**Ciraldo Request #6:**

Ciraldo requests that the OIG modify the report to show that the \$25,000 donation to Save Miami Beach PAC was publicly disclosed and the statement that "no disclosure was made" should be corrected.

**OIG Response:**

The final report reflects that the donation was acknowledged in the campaign finance reports.

**Ciraldo Request #7:**

Ciraldo requests that the \$4,537.36 check he wrote to himself from PAC funds accurately reflect a re-imburement for expenses he incurred.

**OIG Response:**

Although Ciraldo was unable to recall any details or provide any records regarding the expenses during the investigation, he did provide vendor receipts for the first time with his response to the OIG draft report, and, consequently, the report has been updated to reflect this fact.

## CONCLUSION

Although the OIG has identified both organizational deficiencies and individual lapses in this report, nothing that has been reported causes the OIG to doubt the commitment of MDPL or Daniel Ciraldo to the cause of historic preservation, both of which have been amply documented over many years. At the same time, the evidence demonstrates persistent governance weaknesses, inadequate internal controls, inconsistent recordkeeping, insensitivity to the negative appearances created in connection with its fundraising practices and repeated non-compliance with Section 37.2 of the City's Management Agreement, all of which impaired the OIG's ability to conduct timely and thorough oversight and has resulted in a diminishment of public trust in that commitment.

Section 37.2 of Amendment #3 to the Management Agreement states, in part:

*The Office of Inspector General is authorized to investigate City affairs and empowered to review past, present and proposed City...contracts...The Inspector General shall have the power to audit, investigate, monitor, oversee, inspect and review operations, activities, performance...of MDPL, its officers, agents and employees, lobbyists...to ensure compliance with the contract documents and to detect fraud and corruption...*

The OIG carefully considered MDPL's response to the draft, which asserts that delays and gaps in production were caused by transition-related confusion, locked accounts, unavailable administrative credentials, staff turnover, and technical limitations rather than intentional obstruction. MDPL further maintains that current leadership acted cautiously in limiting access to systems previously controlled by the former Executive Director, and that counsel availability affected coordination regarding the transition plan.

The OIG also closely reviewed Ciraldo's response, which contests the scope of Chapter 106 analysis, requests adjustments to findings concerning the transition plan, disputes several factual interpretations, and provides documentation demonstrating fundraising performance, museum campaign work, and contextual information regarding his tenure.

While these clarifications provide important context, they do not alter the central findings of this investigation. The investigation established significant deficiencies relating to donor tracking, committee minutes, financial controls, and compliance with obligations under both the Management Agreement and Section 496.418, Florida Statutes, which requires charitable organizations to maintain true and accurate fundraising records and produce them upon request. Importantly, none of the responses adequately addressed the serious lapse in judgment displayed by MDPL in approving fundraising practices that undermined its public-facing role.

The OIG recognizes MDPL's asserted substantial recent reforms. The revised bylaws materially clarify the authority and responsibilities of the Board of Directors, formalize expectations for board service, and impose defined requirements regarding attendance, committee participation, and annual financial contributions. These revisions are responsive to concerns regarding insufficient board oversight and the absence of consistent strategic direction. The bylaws also

strengthen the organizational committee structure, particularly the Executive, Finance, and Governance Committees, by establishing clearer mandates and formalized processes for appointment, operation, and review.

MDPL has further addressed deficiencies in documentation and recordkeeping by mandating the maintenance of complete books and records of account, as well as contemporaneous minutes of all meetings of the Board and its committees. These provisions were adopted to rectify historical gaps in documentation, which previously impeded oversight, undermined transparency, and frustrated compliance with statutory and contractual requirements.

Significant enhancements have also been made to MDPL's conflict-of-interest framework. The updated bylaws include detailed procedures governing disclosure, recusal, and review of potential conflicts; require that individuals with a financial interest be excluded from deliberations and voting; and mandate annual written affirmations by officers, directors, and committee members. These safeguards represent a substantial improvement over the informal and undocumented approaches that had characterized MDPL's past practices in conflict management.

Relevant to the findings of this investigation, the bylaws now impose specific limits on contributions from developers and associated parties. Contributions exceeding \$5,000 may not be accepted without prior Board approval, and funds must be returned if the donor appears before a City land use board within one year. This provision constitutes a direct attempt to mitigate both actual and perceived risks of improper influence arising from MDPL's fundraising activities.

However, the OIG does not think this mitigation adequately addresses the ultimate issues of conflicts of interest, real or perceived, and lack of transparency. If MDPL does not disclose the donations, regardless of the amount, it may mislead the public and the City about its motivations. The perception may still exist that MDPL is prioritizing a developer's interests over MDPL's stated mission. It may be useful for the Board to create specific criteria that could be applied to donations from entities or individuals whose applications to the City may lead to MDPL review to determine whether the donation aligns with preservation goals.

The OIG further believes that the solution more likely lies in a new Management Agreement that prohibits or restricts donations from developers or their lobbyists to prevent conflicts of interest and the appearance of undue influence and requires full disclosure of donations from applicants prior to MDPL's lobbying City boards.

Additionally, the recently revised bylaws reflect enhanced compliance obligations. Officers, directors, and employees are expressly required to comply with City lobbying regulations and to maintain appropriate activity logs necessary for IRS reporting. The updated provisions also clarify constraints on the Executive Director's authority, establish more rigorous reporting obligations, and codify mandatory resignation from MDPL roles when an Executive Director or Board member is appointed to a City land use board or files for public office.

The OIG commends MDPL and its current appointee to the Historic Preservation Board for requiring his resignation after the new bylaws came into effect. These measures address specific vulnerabilities identified during the investigation, including failures in lobbying registration, inadequate internal oversight, and conflicts arising from dual service in City regulatory functions.

Collectively, these reforms demonstrate that MDPL has acknowledged and begun to address material governance and compliance deficiencies that contributed to the issues documented in this report. Indeed, MDPL has advised the OIG that it has retained Charity CPAs to conduct a governance/internal control/operational review of the organization. The adoption of a more robust governance framework represents a preliminary but necessary step toward restoring accountability, transparency, and public trust in the organization's operations. It must, however, be accompanied by an enlarged commitment of the MDPL Board, its committee members, and staff, to protect the City's historic assets and MDPL's organizational integrity, as well as the public's trust in that commitment.

The OIG takes no position on the issue pending before the City Commission regarding the extension of the City's current agreement with MDPL. It is important that the City weigh carefully the deficiencies identified in this report with the good-faith steps taken by MDPL to address them. Execution by the organization has historically been inconsistent, and the reforms will only be as effective as the Board and staff's willingness to implement and comply with them. The City should require an updated accounting of the organization's financial health and an assessment of its compliance with the reforms prior to entering into a new agreement.

## **OIG FINDINGS**

### **1. Structural Deficiencies:**

MDPL's governance framework has historically lacked a clear delineation of authority, consistent strategic direction, committee charters, and reliable oversight controls. Driven by a volunteer culture, formal policies have often been discussed but rarely enforced. Board committees functioned inconsistently, meetings frequently lacked supporting documentation, and major organizational decisions, particularly regarding advocacy and fundraising, were conducted informally and without adequate Board review. These deficiencies impeded accountability and contributed to inconsistent execution of MDPL's mission.

### **2. Recordkeeping:**

Minutes were not consistently kept for key committees (finance, advocacy, governance), and critical decisions were sometimes undocumented. Board members often relied on the previous Executive Director for information, leading to information silos and operational risks.

### **3. Executive Director's Role and Board Dynamics:**

The weak governance norms allowed for the centralization of authority. The former Executive Director was repeatedly described as holding information closely, resisting oversight, and at times treating the board as subordinate. Annual reviews of the former Director identified persistent issues with delegation, transparency, and board

communication. These issues persisted even though Mr. Ciraldo was properly credited with stabilizing the organization during crises.

**4. Financial Management and Reporting:**

MDPL's financial oversight improved somewhat in recent years, with annual audits and more detailed budgeting. However, program-level reporting remained ad hoc, not driven by performance metrics or policies and procedures. The finance committee and board did not always receive consolidated or easily comprehensible reports.

**5. Donation Tracking:**

Donations, including those from developers and/or lobbyists, were not always tracked or reported in a manner that allowed for effective oversight or public transparency. The lack of a clear, enforced donation policy exacerbated these issues. The solicitation and acceptance of developer donations, particularly in proximity to advocacy decisions, created both real and perceived conflicts of interest.

**6. Weak Conflict of Interest Controls:**

The Board failed to enforce policies on donations, conflicts of interest, and committee operations, despite repeated discussions. The organization's acceptance of certain donations during active advocacy processes created significant concerns about appearances of influence.

**7. The Executive Director Violated Section 2-482 of the Miami Beach Code:**

The former Executive Director failed to register before lobbying on multiple issues before the Historic Preservation Board and Planning Board (PB). The Miami-Dade County Commission on Ethics and Public Trust found that the Respondent attended fifteen HPB meetings, spoke on forty-four agenda items, and attended six PB meetings addressing thirteen agenda items, all without being properly registered as a lobbyist in Miami Beach.

**8. Gaps in Regulatory Compliance System:**

MDPL had no formal procedures for documenting staff interactions with developers or City officials. It did not maintain time logs, sign-in sheets, records of advocacy meetings or documentation of when the former Executive Director's activities triggered lobbying rules. These omissions directly conflict with IRS expectations for nonprofits engaged in advocacy and with city lobbying disclosure requirements.

**9. Art Deco Museum and Capital Campaign:**

MDPL's systemic weaknesses in the handling of the Capital Campaign including the lack of fundraising infrastructure and strategic planning for fundraising, and unreliable financial records, contributed to MDPL's failure to reach the Art Deco Museum benchmark in the Management Agreement.

**10. Alleged Self-Dealing by the Executive Director:**

The former Executive Director's activity in two political committees and possible violations

of legal requirements and fiduciary duties may have put MDPL at risk of losing its 501(c)(3) status.

**11. Noncompliance with the Management Agreement:**

MDPL failed to achieve two of the three benchmarks required for automatic renewal of the Management Agreement.

**12. Non-Production of Transition Plan**

Current MDPL Leadership acknowledged possessing the “Executive Director Transition Checklist” but did not timely provide it to the OIG despite repeated requests, which prolonged fact finding and created Section 37.2 compliance risk.

**OIG RECOMMENDATIONS**

The recommendations below contain suggested further steps to provide necessary assurances that all of the findings in this report will be adequately addressed.

**1. Formalize and Enforce Donation Policies:**

Adopt and rigorously enforce policies that prohibit or strictly regulate donations from developers with pending projects, including mandatory disclosure and Board review of all significant contributions.

**2. Strengthen Board Oversight:**

Require regular, documented reporting from all committees, with minutes and supporting materials accessible to the full board and, where appropriate, the public.

**3. Enhance Transparency:**

Publicly disclose all major donations and advocacy positions and ensure that any potential conflicts of interest are proactively managed and reported. The MDPL is a City contractor entrusted with public responsibilities and should not ever enter into a private, confidential agreement.

**4. Professionalize Management:**

Invest in professional staff for key operational areas (finance, museum, programs) and provide ongoing training for board members in nonprofit governance and financial oversight.

**5. Clarify Roles and Responsibilities:**

Clearly delineate the authority and accountability of the Executive Director, Board of Directors, and committees, and ensure that all parties understand and fulfill their obligations under the bylaws and management agreement.

## 6. Audit and Compliance:

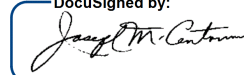
Conduct regular, independent audits of financial practices and compliance with both city agreements and IRS regulations and create a dedicated donor tracking system that would show giving history, patterns of giving and communication logs reflecting solicitations, receipts, and acknowledgements. There should also be distinct separation between the person entering information into the database and the person depositing money into the bank.

## 7. Establish Objective Standards for Advocacy Positions on Public Issues before Government Boards or Agencies

## 8. Explicitly Acknowledge that MDPL's Public Role Requires Enhanced Ethics Accountability

Consider placing the MDPL Executive Director and Advocate (if separate positions) under some of the same Miami-Dade County Ethics Code provisions applicable to public servants by invoking Subsection 2-11.1(b)(13) of that Code, an action which the City can initiate through the Executive Director of the COE.

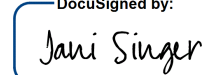
Respectfully submitted,

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Joseph M. Centorino, Inspector General

Date

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Jani Kline Singer, Investigator

Date

CC: Eric Carpenter, City Manager  
 Ozzie Dominguez, Asset Manager  
 Ricardo Dopico, City Attorney  
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