



# Memorandum



Miami-Dade County Office of the Inspector General  
A State of Florida Commission on Law Enforcement Accredited Agency  
601 NW 1<sup>st</sup> Court ♦ South Tower, 22<sup>nd</sup> Floor ♦ Miami, Florida 33136  
Phone: (305) 375-1946 ♦ Fax: (305) 579-2656  
Visit our website at: [www.miamidadeig.org](http://www.miamidadeig.org)

To: The Honorable Harvey Ruvlin, Clerk of the Courts, Miami-Dade County  
The Honorable Daniella Levine Cava, Mayor, Miami-Dade County  
The Honorable Jose “Pepe” Diaz, Chairman  
and Members, Board of County Commissioners, Miami-Dade County

From: Felix Jimenez, Inspector General 

Date: December 13, 2021

Subject: Former Clerk of the Courts Employee Arrested for Stealing over \$100,000 of Court Filing Fees—Ref. IG18-0019-I

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Tyrone Derise Smith (Smith), a former 13-year Clerk of the Courts (COC) employee, surrendered to authorities and was arrested on Saturday pursuant to an arrest warrant charging him with two first-degree felonies—Grand Theft and Scheme to Defraud. The arrest warrant, which was issued earlier this month, is the result of a joint investigation by the Office of the Inspector General (OIG) and the Miami-Dade State Attorney’s Office (SAO). Smith was arrested for stealing over \$100,000 in Family Court filing fees from the COC, where he was employed as an Acting Supervisor in the New Suits Section. The investigation found the theft occurred over a 21-month period from August 2016 through June 4, 2018, the day Smith resigned his employment. His bond is set at \$20,000.

COC administrators referred the case to the OIG after an internal audit revealed missing deposit funds. When a new suit is filed in Family Court, the clerk creates the official court file in one database and then inputs the payment of filing fees into a separate financial database. At the end of the day, the clerks tally up the day’s receipts and turn them in to their supervisor—the position held by Mr. Smith. Smith’s duties included reconciling the unit’s daily receipts and preparing deposit documents so the funds could be picked up and deposited at the bank. His duties also included acting as a clerk on an as-needed basis. When COC Administrators spotted a discrepancy in the daily bank deposits, they asked Smith to provide the backup documentation. After continued requests, Smith abruptly left work claiming illness and later resigned his employment. An audit by the COC revealed that Smith stole four days of deposit funds, which totaled over \$28,000. Smith attempted to conceal his theft of deposit funds by using other days’ deposits, similar to a check kiting scheme.

In the midst of the deposit funds review and audit, a customer appeared at the Clerk’s Office to inquire about the status of his case. When told that he needed to pay the filing fee, he produced what appeared to be an official COC receipt documenting his cash payment. The receipt was a fraud. COC Administrators commenced an audit of Smith’s clerk/cashier transactions, including his handling of individual filing fees. The joint

investigation, with the assistance of the COC, determined that, in addition to the four days of deposits stolen, Smith stole over 200 filing fees from August 2016 through June 2018. These individual fees totaled over \$80,000. The stolen funds have not been recovered.

The COC has changed its daily fee reconciliation processes to include running additional reports at the end of each workday to ensure that a receipt is generated for each transaction and that the proper amount of fees was collected. A second-level verification of the daily bank deposit amounts has also been implemented, and an additional level of verification as to the actual bank deposit has been added.

The OIG appreciates the collaboration and assistance of the Miami-Dade County Clerk of the Courts, and its law enforcement partner, the SAO. Further information can be found in the attached SAO Press Release.

#### Attachment

cc: Mike Henderson, Assistant to the Clerk of Courts  
Mark Martinez, Sr. Deputy Clerk of Courts  
Jennifer Cates, Division Chief, Family Court, Clerk of Courts  
Edward Marquez, Chief Financial Officer, Office of the Mayor  
Cathy Jackson, Director, Audit and Management Services Department  
Yinka Majekodunmi, Commission Auditor  
Jennifer Moon, Chief, Office of Policy and Budgetary Affairs



# **KATHERINE FERNANDEZ RUNDLE STATE ATTORNEY**



## **ELEVENTH JUDICIAL CIRCUIT IN AND FOR MIAMI-DADE COUNTY**

### **FOR IMMEDIATE RELEASE**

#### **Former Clerk of Courts Supervisor Charged in Filing Fees Thefts Allegedly Stole Court Fees Over 2-Year Period**

Miami (December 13, 2021) - Miami-Dade State Attorney Katherine Fernandez Rundle and Miami-Dade County Inspector General Felix Jimenez announce the arrest of 35-year-old Tyrone Derise Smith, Jr., a former Acting Supervisor in the office of the Miami-Dade County Clerk of Courts (COC). Smith served almost 11 years as an employee in the New Suits Section of the Family Court Division until he resigned his employment, via email, on June 4, 2018. At that point in time, an internal COC review had been initiated due to the discovery of missing funds intended for deposit at a local bank.

“When government employees steal, they not only grab the public’s money, but they squander the public’s trust in their local government,” said State Attorney Katherine Fernandez Rundle. “Such actions betray our community and can never be accepted or tolerated.”

Tyrone Derise Smith, Jr. has been charged with:

- 1 Count - Grand Theft over \$100,000 (1<sup>st</sup> Degree Felony)
- 1 Count - Organized Scheme to Defraud over \$50,000 (1<sup>st</sup> Degree Felony)

The missing deposit funds review received an unexpected impetus after a customer came to the New Suits Section on June 8, 2018, to complain about the lack of movement of his civil case through the court system. A COC database review showed that the individual’s case, originally processed by Smith, showed a lack of payment of the required filing fee. The customer insisted that the proper filing fee had been paid in cash and produced his COC receipt as proof of payment. However, the official-looking receipt was an obvious fake since it was not printed on thermal paper as are the official COC receipts.

## Former Clerk of the Courts Supervisor Charged – Page 2

The missing deposit funds, coupled with this new filing fee discrepancy, prompted COC administrative staff to conduct an internal audit of all of Smith's transactions between August 2016 through April 2018 and to ask the Miami-Dade County Inspector General for investigative assistance. The audit and the investigation revealed 201 cases processed by Smith that appeared in the database as filed cases yet failed to show collected filing fees. The filing fees for these 201 cases, paid in cash, totaled \$80,817. Some of these customers provided similar COC receipts, which were also fraudulent. A subsequent search of Smith's work computer allegedly revealed a saved form which could produce the same fraudulent receipt as was provided by the COC customers.

Tyrone Derise Smith, Jr. is being charged with using his position as an employee of the COC to allegedly engage in an Organized Scheme to Defraud by knowingly participating in an ongoing course of conduct which allowed him to allegedly steal filing fees paid by COC customers to file new suits totaling \$80,817, and COC deposit funds collected during May 16, 17, 21 and 23, 2018 totaling \$28,121.16. The total financial loss to the State of Florida and the Miami-Dade County Clerk of Courts was \$108,938.16.

Inspector General Felix Jimenez stated: "The Office of the Inspector General continues to work with the Office of the Clerk of Courts and County departments to implement measures to avert incidents like this from happening again. Please contact the OIG if you suspect fraud, waste or abuse in County government."

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