




Memorandum



Miami-Dade County Office of the Inspector General
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To: The Honorable Juan Fernandez-Barquin
Clerk of the Court and Comptroller, Miami-Dade County

The Honorable Daniella Levine Cava, Mayor, Miami-Dade County
The Honorable Oliver G. Gilbert, III, Chairman
and Members, Board of County Commissioners, Miami-Dade County

From: Felix Jimenez, Inspector General 

Date: July 10, 2023

Subject: Former Clerk of the Court Employee Pleads Guilty and Sentenced for Stealing
over \$100,000 of Court Filing Fees; Ref. IG18-0019-I

Tyrone Derise Smith, a former 13-year Clerk of the Court (COC) employee, plead guilty today to Organized Scheme to Defraud over \$50,000, a felony of the first degree. Mr. Smith was sentenced to 24 months of house arrest followed by 15 years of probation pursuant to a negotiated plea that took into account his verified medical condition. The prosecution was the result of a joint investigation by the Office of the Inspector General (OIG) and the Miami-Dade State Attorney's Office (SAO). Mr. 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 that the theft occurred over a 21-month period from August 2016 through June 4, 2018—the day Mr. Smith resigned his employment.

COC administrators referred the case to the OIG after an internal audit revealed missing deposit funds. When a new lawsuit is filed in the Family Court, a clerk creates the official court file in one database and then inputs the payment of filing fees into a separate financial database. The clerks tally up the day's receipts and turn them in to their supervisor—the position held by Mr. Smith—at the end of each day. Mr. 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 performing regular clerk duties involving customer transactions on an as-needed basis. When COC Administrators spotted a discrepancy in the daily bank deposits, they asked Mr. Smith to provide the backup documentation. After continued requests, Mr. Smith abruptly left work claiming illness and later resigned his employment. An audit by the COC revealed that Mr. Smith stole four days of deposit funds, which totaled over \$28,000. Mr. 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 COC's internal audit of deposits, 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. Thereafter, COC administrators commenced an audit of Mr. Smith's clerk/cashier transactions, including his handling of individual filing fees. The joint OIG investigation, with the assistance of the COC, determined that, in addition to the four days of deposits stolen, Mr. Smith stole over 200 filing fees from August 2016 through June 2018. These individual fees totaled over \$80,000.

After discovering the theft, the COC 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 correct fee total 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.

On today's date, Mr. Smith pled guilty and was adjudicated guilty by the court. As part of his house arrest and probation, the court imposed numerous conditions. Mr. Smith must pay restitution and costs of investigation. He is banned from government employment and has forfeited any rights he may have in any Florida Retirement System benefits and annual and sick leave. He must submit an annual financial affidavit to the State Attorney's office. Mr. Smith is also barred from any form of gambling or wagering.

The OIG appreciates the collaboration and assistance of the Miami-Dade County Clerk of the Court, and its law enforcement partner, the SAO.

cc: Luis Montaldo, Legal Counsel, COC, Miami-Dade County
Jennifer Cates, Sr. Deputy Clerk, COC, Miami-Dade-County
Edward Marquez, Chief Financial Officer, Office of the Mayor
Ofelia Tamayo, Director, Audit and Management Services Department
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