




Memorandum



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To: 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: December 12, 2023

Subject: Former Miami-Dade Police Officer Sentenced for COVID-19 Relief Fraud,
Ref. IG22-0015-I

Samuel Harris, Jr., a former police officer with the Miami-Dade Police Department (MDPD) was sentenced yesterday, December 11, 2023, in federal court in connection with his fraudulent applications for two Coronavirus Aid, Relief, and Economic Security (CARES) Act small business relief loans and an advance of funds totaling over \$285,000. The case was investigated by the Federal Bureau of Investigation Miami Area Corruption Task Force, which includes investigators from the Miami-Dade County Office of the Inspector General, the Miami-Dade Police Department, the U.S. Small Business Administration Office of Inspector General, and the Internal Revenue Service Criminal Investigation Division.

Mr. Harris, Jr., was prosecuted by the United States Attorney's Office for the Southern District of Florida and, on July 3, 2023, pled guilty to one count of Wire Fraud. Yesterday, he was sentenced to four months in federal prison, followed by three years of supervised release, including, as a special condition, four months of house arrest with an ankle monitor. As part of his sentence, Mr. Harris, Jr., will have to pay restitution in the amount of \$285,479.

The CARES Act, enacted in March 2020, provided emergency financial assistance to individuals and eligible small businesses, sole proprietorships, and independent contractors experiencing substantial financial hardships due to the COVID-19 pandemic. Through the CARES Act, the SBA provided Mr. Harris, Jr., an Economic Injury Disaster Loan (EIDL), which included an EIDL advance of funds, and a Paycheck Protection Program (PPP) loan. The applications were made by Mr. Harris, Jr., on behalf of a company he owned, Oregon Digital, Inc. (Oregon).

Oregon was incorporated with the Florida Division of Corporations in September 2015, and listed Mr. Harris, Jr., as the sole officer and registered agent. Oregon was administratively dissolved for failure to file an annual report the next year in September 2016. The company remained inactive until June 15, 2020, when it was reinstated with Mr. Harris, Jr., as the CEO, President, and Registered Agent. Approximately two weeks

later, Mr. Harris, Jr., and an associate, submitted fraudulent PPP and EIDL loan applications on behalf of Oregen. The following month, on July 25, 2020, Mr. Harris, Jr., disclosed to his employer, MDPD, his association with Oregen by submitting a *Request to Engage in Outside Employment*.

At the time of his request, Mr. Harris, Jr., indicated on his *Request to Engage in Outside Employment* form that he would work a total of 10 hours per week at Oregen. In 2021, Mr. Harris, Jr., filed the *Outside Employment Statement* for the previous year indicating he had been compensated \$10,000 by Oregen for the year 2020. Of note, Mr. Harris, Jr., did not file a *Request to Engage in Outside Employment* nor an *Outside Employment Statement* for 2019.

The fraudulent PPP loan application indicated that Oregen paid 10 employees over \$600,000 in wages during 2019; and according to the fraudulent EIDL application, Oregen had over \$800,000 in gross revenues for the same period—all of which was false. As a result of the fraudulent applications, Mr. Harris, Jr., obtained a PPP loan from an SBA approved lender in the amount of \$125,579, and \$149,900 in EIDL proceeds from the SBA. Mr. Harris, Jr., also obtained a \$10,000 EIDL advance from the SBA that did not need to be repaid.

Former police officer Harris, Jr., began his county employment in 2006 at the Miami-Dade Corrections and Rehabilitation Department (MDCR). In 2018, Mr. Harris, Jr., transferred from MDCR to MDPD to join the police academy; he became a police officer in May 2019. He resigned from county employment on April 12, 2023, in connection with this investigation, and surrendered his law enforcement certification.

Mr. Harris, Jr., was allowed to surrender on February 13, 2024, to begin serving his prison sentence.

Attachment

Cc: James Reyes, Chief of Public Safety, Office of the Mayor
Stephanie Daniels, Director, Miami-Dade Police Department
Ofelia Tamayo, Director, Audit and Management Services Department
Yinka Majekodunmi, Commission Auditor
Jennifer Moon, Chief, Office of Policy and Budgetary Affairs