



## Inspector General Insights

**Background:** Guardianship is a legal proceeding in the Circuit Court of Florida, where a person is appointed by the court as the guardian, to exercise the legal rights of a ward. A ward could be a minor, an incapacitated person or a mentally competent individual who has voluntarily petitioned for the appointment of a guardian. The guardian typically makes decisions related to finances, health, living and social arrangements of the ward.

The guardian is required to file an Initial Guardianship Report with the Court, which consists of an Initial Guardianship Plan by the guardian of the person, and a Verified Inventory by the guardian of property. A Verified Inventory is a list of the ward's assets, similar to a beginning Balance Sheet.

The guardian is also required to file an Annual Guardianship Report, which consists of an Annual Guardianship Plan by the guardian of the person, and an Annual Accounting by the guardian of the property. The Annual Guardianship Report is for the upcoming year, picking up where the previous plan ended. The Annual Accounting rolls forward the activity of the last reported inventory to the current balance of assets (similar to an Income Statement and ending Balance Sheet). Typically the reporting date is for a fiscal year, so the date of the report ends on the last day of the anniversary month of the Letters of Guardianship.

Upon the filing of the Verified Inventory and Annual Accounting, the guardian shall pay from the Ward's property to the Clerk of the Circuit Court, a fee for the auditing of the inventory and accounting. Any guardian unable to pay the auditing fee may petition the Court for a waiver of the fee.

In accordance with Florida Statute 744.368, one of the Clerk's responsibilities is to audit each initial and annual guardianship report, and then advise the court of the result of our audit.

**Objective:** We asked an auditor with extensive background with court processes and our courts case management software (ShowCase) to review a sample of our guardianship audits. ShowCase maintains the filed Initial Verified Inventories, Annual Accountings and Final Accountings. The objective was to determine compliance with statutes, policies, and procedures, and determine if any efficiencies that could be gained through further automation using ShowCase.

Additionally, we want to inform the public about the scope of our guardianship audit functions.

**Scope:** During FY 2020, we conducted 155 Verified Inventory audits and 409 Annual Accounting audits, which includes re-audits of failed original filings. As part of the Clerk's quality control process, we selected a judgmental sample of ten files; 3 cases with an Initial Verified Inventory, 3 cases with another type of Accounting, and 4 cases which took more than two weeks from filing to issuing an auditor's report to the court. The statutory requirement for reporting the results of our audit to the Court is 90 days, although we typically complete our audits in 30 days or less.

**Observations:** In accordance with Florida Statute, one of the Clerk’s responsibilities is to advise the court of the results of these 564 audits. We also fielded 214 phone calls regarding guardianship cases, and offered 7 workshops for guardians, to address questions regarding the forms and supporting documentation required. We attended 7 court hearings in support of our work.

In FY 2020, 128, or 29%, of original filings did not pass the audit requirements on the initial review. Of those failed filings, 117, or 92%, were subsequently cleared in FY 2020, three (3) more, or 2%, were subsequently cleared in FY 2021. The remaining eight (8), or 6%, were still awaiting action by the guardians and/or court.

A total of \$30,075.00 audit fees were collected in FY 2020, as a result of 490 hours directly chargeable to the audits of guardianship filings, or a recovery of \$61.38 per direct labor hour.

**Recommendations & Actions:** As noted below, we made numerous recommendations to improve processes, enhance reporting to guardians and the courts, facilitate tracking, and automate some lower-level tasks.

1. Prepare a reminder letter of upcoming Guardianship Report due dates for attorneys and optionally for guardians. These reminders are not required by statute, but this is a service we can provide simply and inexpensively via email.
2. Revise our website, furnish sample documentation, and provide informative materials to guardians, potential guardians, attorneys, and the public. Better information and education should reduce the need for reaudits.
3. Have reports of noncompliance for late filings distributed to guardians, attorneys, and the court via email. By statute, only attorneys and the court are required to be notified, and we do not currently maintain email addresses for guardians.
4. Change the format of the auditor’s report to the court to allow for more descriptive audit results, and to generate these reports through the ShowCase system.
5. Update procedures to specifically address the required oath of the guardian.
6. Train the Guardianship Auditor to utilize ShowCase more fully, eliminating the need for the Clerk’s Court staff to docket filings generated by the auditor.
7. Work with the Clerk’s Court staff to address some date calculation anomalies detected in the programming. We also recommended some new Case Events and Docket Codes to further automate the functions, and to facilitate monitoring of the cases.
8. Consult with the Clerk’s Attorney, the Clerk’s Court staff, and Court Administration to clarify processes and responsibilities for some of the more complex filings and Final Accountings.

**Conclusion:** Our recommendations require input and cooperation from multiple parties. We will start the process in 2021, but more comprehensive improvements may take multiple years to fully implement.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Observations/Recommendations
564	\$ 118,968,202.59	N/A	N/A	8