



Inspector General Insights

Background: Guardianship is the legal process designed to protect individuals whose functional limitations prevent them from being able to make their own decisions. People in need of guardianship may include those experiencing advanced stages of dementia or Alzheimer's disease, those experiencing severe disabilities that cause functional limitations, and minors.

A guardianship case begins with a petition to the court to evaluate another person's incapacity. If the court finds that the alleged incapacitated person lacks capacity, the court may appoint a guardian who serves as a surrogate decision maker for personal, medical, and/or financial decisions. The Clerk's website (www.collierclerk.com) addresses some initial questions about guardianships [here](#).

Objective: The Collier Clerk's Office of Inspector General (OIG) protects vulnerable populations from exploitation by auditing guardianship reports of revenues, expenditures and assets. This process adds a layer of accountability to ensure guardians are acting in the best interest of their wards.

Within 60 days after appointment, the guardian of the property shall file a Verified Inventory (list of the ward's assets, similar to a beginning Balance Sheet). Thereafter, Administrative Order 5.1 and Florida Statutes require the guardian of the property to file an Annual Accounting on or before the first day of the fourth month after the month the letters of guardianship were originally signed, and each year thereafter. The first Annual Accounting begins with balances reported on the initial Verified Inventory, and accounts for any income and expenses over the year, ending with a new ending balance (similar to an Income Statement and ending Balance Sheet).

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.

The Clerk of Courts is required by Florida Statute to review the guardianship plans, inventories, and accounting reports. The guardianship auditor reviews the reports filed for errors and irregularities, and then advises the Court of the results of the audit. The audit process is intended to help protect the assets of the ward and make the guardian accountable to the court.

During fiscal year 2022 (10/1/2021 – 9/30/2022), the OIG performed the following services related to guardianship cases:

- We conducted 153 Verified Inventory audits and 371 Annual Accounting audits, which includes re-audits of failed original filings.
- The total assets under audit were \$95,624,661.53.
- We fielded 190 phone calls regarding guardianship cases.
- We offered 12 workshops for guardians, to address questions regarding the forms and supporting documentation required.

- In FY 2022, 228, or 43.5%, of original filings did not pass the audit requirements on the initial review, and the filings were returned to guardians for further action.
- The Office of Inspector General spent 462 hours directly chargeable to the audits of guardianship filings, which yielded a recovery in audit fees of \$27,225.00, or \$58.87 per direct labor hour.

Recent Legislation: During the reporting period, HB 1349, was signed into law by Gov. DeSantis on June 28, 2022. This legislation created Florida Statute §744.2112, which defined standards for guardianship information and transparency. The main goal of this legislation was the creation of a statewide guardian database. The database came at the recommendation of the [Guardianship Improvement Task Force](#). The task force, of which Collier Clerk Crystal Kinzel was a member, was formed to study the current state of guardianships in Florida, and to make recommendations for improvement.

Conclusion: Additional guardianship resources and answers to frequently asked questions are available online at our [guardianship resources page](#), and through this [publication](#) from the Consumer Financial Protection Bureau.

The Clerk has a [Self-Help Center](#) on the first floor of our building at 3315 Tamiami Trail East, if you'd like to discuss any further questions about the guardianship process. Please be aware that the Clerk's employees can't give legal advice.

Any person, business, or organization that has concerns regarding a Collier County guardianship case can call our confidential 24/7 hotline at 844-ClerkIG (844-253-7544) or 239-252- 8412 (English or Spanish). You may also click on the "Reporting Fraud" button located on the homepage of www.CollierClerk.com.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Description
524	\$ 95,624,661.53	N/A	N/A	Guardianship Cases Audited in Fiscal 2022