



Inspector General Insights

Background: In July 2023, the guardianship auditors within the Clerk’s Office of Inspector General (OIG) noted concerning issues in some Annual Accounting reports filed for audit. This included reported bank fraud, a significant decline in assets, and unaccounted property. Upon further research of these issues, we became aware of an Office of Public and Professional Guardians (OPPG) investigation of the professional guardian assigned to these cases. (The OPPG is a state agency that appoints local public guardians to provide guardianship services to indigent adults who do not have family or friends to serve). After discussion with the OPPG investigator, the OIG chose to interview and observe two wards with active Collier County guardianship cases.

Florida Statute 744.102 (2) states that an “Audit” means a systematic review of financial and all other documents to ensure compliance with s. 744.368 of guardianship laws, rules of court, and local procedures using generally accepted accounting principles. The term includes various practices that meet professional standards, such as verifications, reviews of substantiating papers and accounts, interviews, inspections, and investigations.

Objective: In November 2023, two OIG staff members attempted to locate and verify the whereabouts and well-being of two wards under active Collier County guardianship cases.

Scope: The OIG visited three facilities in an attempt to locate the two wards. One ward had been moved without notice to the Court, necessitating the third facility visit. Another ward was later included in our scope when we discovered another person under a Collier County guardianship case who was assigned the same professional guardian under investigation at the facility.

In total, three wards were visited in our field visits to three facilities.

Recommendations & Actions: Based on the totality of the circumstances, the OIG and the Clerk’s Attorney met with the judges to discuss concerns for the ward’s physical and financial well-being.

The OIG began a detailed investigation of the financial transactions of several wards from the date of the initial inventory filed with the Court to the present. The amounts audited or reviewed below indicate the initial balance of assets filed with the court at the beginning of the guardianship.

Conclusion: The OIG will work in collaboration with the courts department and government agencies to address the basic and essential needs of the wards, which includes financial management.

The needs for safe housing, medical, and mental health treatment will be addressed by the Court and their appointed expert advisors.

Total # Wards Visited	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
3	\$ 2,012,832.84	Undetermined	N/A	N/A