



## Inspector General Insights

**Background:** A guardian is a person or a corporate entity that is entrusted by the Courts in Florida with the care and protection of an individual and/or their property and assets owing to their age (minor) or their physical or mental impairment. Initial and annual financial reports are filed by the guardian and audited by the Clerk in accordance with Florida statute.

**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 and oversight to ensure guardians are acting in the best interest of their wards and as fiduciaries of the court.

**Observations:** The OIG had several accomplishments related to Guardianship Audits in 2023.

- The Statewide Guardianship Data Transparency system was initiated by the Statewide Guardianship Improvement Task Force as a tracking and reporting application for the judiciary, as well as a separate system for public access. The OIG completed beta and implementation testing on the new Statewide Guardianship Data Transparency system, which will continue into 2024.
- Florida Court Clerks and Comptrollers (FCCC) established their Best Practices Excellence Program in 2020 as an opportunity for Clerks and Comptrollers to receive Recognition of Excellence certificates for completing Best Practices assessments. The OIG filed the first Best Practices assessment for Guardianship Auditing in May 2023.
- The OIG and Courts department developed a test program in Showcase to optimize reporting and tracking functions. We've begun testing of these new capabilities, with the goal of implementing the new process in 2024.
- The OIG provided a presentation and training to approximately 25 members of the Professional Guardians of the SWFL Chapter of the Florida State Guardianship Association. The Clerk's Attorney answered additional questions from the audience.
- The guardianship auditors provided a detailed inventory of the assigned cases of all professional guardians to the judges.
- Our Guardianship Auditor and Senior Investigator performed field visits for wards, with written and verbal reports to judges.
- The OIG initiated guardianship investigations and coordinated these with OIG Investigative staff, the Clerk's Attorney, the Judiciary, law enforcement, and various state agencies. Multiple subpoenas of records and related court filings resulted from this.
- The OIG sent two staff to the second year of the National Guardianship Association Investigator Training, to supplement the two staff who were sent in the inaugural year of the program.

- The OIG offered five workshops onsite for guardians, to address questions regarding the forms and supporting documentation required.
- In FY 2023, 247, or 46%, 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 622.71 hours directly chargeable to the audits of guardianship filings, which yielded a recovery in audit fees of \$30,550.00 or \$49.06 per direct labor hour.

**Recent Legislation:** During the reporting period, House Bill 1411 was approved by Florida Governor DeSantis on June 19, 2023, and became effective on July 1, 2023. The House Bill increased the educational requirements for professional guardians from 16 to 30 accreditation hours every two years. The bill specifies that continuing education must include but is not limited to 2 hours on fiduciary responsibilities, 2 hours on professional ethics, 1 hour on advance directives, 3 hours on abuse, abandonment, and neglect, and 4 hours dedicated to guardianship law.

Additionally, the previously legislated Statewide Guardianship Data Transparency system began the testing phase, with full implementation slated for 2024.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Description
534	\$ 83,812,032.68	N/A	N/A	Guardianship Cases Audited in Fiscal 2023