



Inspector General Insights (From the Clerk's September 2023 Newsletter)

Background: Congratulations, Collier County citizens! According to a recent [study](#) by SmartAsset, Collier County is the most charitable county in Florida, with 11.87% of tax returns itemizing charitable contributions, contributing an average of 2.99% of our income. This is followed by Monroe County, whose county seat is Key West, in the #2 spot, and Martin County at #3.

In comparison, Collier County residents donate over twice as much of their income as the average Florida resident (1.25% of income versus 2.99%). The same trend holds for the percent of tax returns showing itemized charitable contributions, as the overall Florida average is 4.54% (versus 11.87% for Collier).

Objective: To advise Collier County residents of our local standing as compared to other Floridians regarding charitable contributions, and to advise of best practices to vet potential donations.

Scope/Methodology: SmartAsset is a national online financial information and advice site, which reaches a reported 75 million people monthly with its educational content, calculators, and tools. To find the most generous places, SmartAsset compared two factors in each county:

- the amount of money people donate as a percentage of their net income, and
- the proportion of people who made charitable donations.

Next, they measured the total number of individual tax returns that show charitable contributions and divided that by the total number of individual tax returns in each county, which yielded the proportion of people in each county who make charitable donations. These two factors were indexed and equally weighted to determine their Most Charitable Places Index.

Observations: Unfortunately, our renowned charity makes us a target for fraudsters. The Clerk's Office of Inspector General (OIG) advises the following steps prior to donating to a charity:

- Verify a charity's tax-exempt status at the IRS [Tax Exempt Organization Search](#) before donating goods, services, or money. You can review their Forms 990 to determine if their annual filings are current, and review changes from year to year. These forms detail the salaries of the top executives, the amounts paid to their largest contractors, the specifics of their revenues and spending, and the amount of funds raised that are being held in reserve for future programs.
- Donate to trusted, well-known charities, and always verify a charity's legitimacy through its official website. Contact the Florida Department of Agriculture and Consumer Services at [fdacs.gov Charities](#) or 1(800) HELP-FLA to check the legitimacy of a charity, or to see if there are any complaints recorded.
- Ask the fundraiser for the charity's exact name, web address, and mailing address, so it can be confirmed later. Some dishonest telemarketers use names that sound like large well-known charities to confuse people. Individuals should never let any caller pressure them, as a legitimate charity will be happy to get a donation at any time.

Recommendations & Actions: [Collier County Ordinance 2012-01](#) provides for additional safeguards

when there are public solicitations of contributions within the County, including applications and forms to be filed with the Clerk's office.

Due to the number of complaints filed with the OIG regarding not-for-profit entities, and resulting prosecutions, these documents will be reviewed by the OIG's Public Integrity Unit. Those charities seeking government funding, or those conducting business with the County, will be reviewed with priority.



Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
N/A	N/A	N/A	N/A	N/A