

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA

ADMINISTRATIVE ORDER NO.: 6.306 -10/22*

IN RE: GUARDIANSHIP MATTERS TO BE
AUDITED BY CLERK OF THE CIRCUIT COURT
& COMPTROLLER¹

Persons who are placed in guardianship need an effective and efficient review of guardianship accountings, plans, and inventories. Florida Statute § 744.368 sets forth statutory time frames within which guardianship accountings, plans and inventories must be reviewed. Different levels of review by the Clerk of the Circuit Court and Comptroller (“Clerk”) may be necessary to provide a thorough audit or review of the reports.

NOW THEREFORE, pursuant to the authority conferred by Florida Rule of General Practice & Judicial Administration 2.215, it is **ORDERED** as follows:

A. **CLERK’S LEVEL 1 AUDIT**

1. Duties of the Clerk:

- a. If the initial or annual guardianship report is not timely filed and the filer has not responded to communications which may have been sent by the Clerk in accordance with §744.368(4), Florida Statutes, the Clerk will prepare and forward to the Court a Notice of Delinquency and Order Setting Contempt Hearing.
- b. Upon the filing of the initial or annual guardianship report, the Clerk will conduct the statutorily required audit/review of all initial, annual, simplified, interim, trust or final accountings, plans and inventories pursuant to Chapter 744, Florida Statutes (“Guardianship Reports”). This review may consist of a desk review (worksheet review) of the guardianship reports in conjunction with the supporting documentation submitted by the guardian.
- c. If after the audit or review of Guardianship Reports there are discrepancies, the Clerk will inform the guardian/attorney of the discrepancies and allow a reasonable time for a response. If there is no response, the Clerk will prepare a Notice of

¹ Due to substantial revisions, changes have not been bolded.

Delinquency and an Order Setting Contempt Hearing which will be submitted to the Court for consideration.

Once information is received from the guardian/attorney, the Clerk will prepare and forward to the Court the audit/review (i.e. worksheets) along with sufficient information for the Court to enter an order approving or disapproving the initial plan or inventory, or annual, interim, or final accounting or plan. The Clerk's audit/review will state the audit findings and concerns and allow reasonable time for a response from the guardian or attorney.

- d. The Clerk shall comply with the statutory deadlines set forth in §744.368 of the Florida Statutes. If any additional time is needed, the Clerk shall file an Ex Parte Motion for Extension of Time, along with a proposed order.
2. If there are discrepancies with a Level 1 Audit, the auditor will forward to the Clerk's Division of Inspector General ("Clerk's IG") to determine if a Level 2 or Level 3 audit is necessary.

MONITORING AND ENHANCED AUDITING BY THE CLERK'S DIVISION OF INSPECTOR GENERAL

1. If the Clerk's IG determines that a more enhanced audit (Level 2 or Level 3 Audit) is necessary, the Clerk's IG will:
 - a. Examine the guardianship report and attempt to verify selected questionable items, which may include further review of prior year's reports.
 - b. Conduct inquiries and/or make requests for supporting documentation to resolve the issues, which may include third-party verifications and confirmations.
2. If a Level 3 Audit is deemed necessary, a more comprehensive approach will be used to verify all or a majority of items pertinent to the guardianship report.
3. If documents submitted by the guardian or attorney are insufficient to properly audit at any stage in the review or documents are not produced timely upon written request by the Clerk's IG, the Clerk's IG will prepare a proposed order for the Court to consider ordering the guardian to file the necessary documentation within a reasonable amount of time or show cause why the guardian/attorney should not be compelled to do so as provided by Florida Statute § 744.3685.

If the documents are still not forthcoming after service of the above order, the Clerk's IG shall notify the Court that the documents were not timely received and will request that the Court take any appropriate action necessary to achieve compliance.

C. **QUALITY CONTROL SAMPLE**

The Clerk's IG may select a random or purposive sample of guardianships and perform an audit of related transactions and records. From the selected sample, the Clerk's IG will conduct a Level 2 or Level 3 audit as described above.

D. **CONFIDENTIALITY**

1. In accordance with Florida Statute § 744.3701(1) & (2), any data included in the reports and supporting documentation prepared by the Clerk auditor which came directly from the guardianship reports shall remain confidential and not available for review by the general public without a court order.
2. The Clerk shall abide by the mandatory reporting requirements in Florida Statute §415.1034 and Florida Statute § 39.201 and will also refer matters to Law Enforcement as necessary.

DONE AND ORDERED in Chambers at West Palm Beach, Palm Beach County, Florida
this 12th day of October, 2022.



GLENN D. KELLEY
CHIEF JUDGE

* supersedes Administrative Order No. 6.306 – 12/10