

IN THE CIRCUIT COURT FOR THE FIFTH JUDICIAL CIRCUIT  
IN AND FOR HERNANDO COUNTY, FLORIDA

ADMINISTRATIVE ORDER H-2000- **5**

AUDITING DUTIES AND RESPONSIBILITIES OF  
THE CLERK OF THE CIRCUIT COURT REGARDING GUARDIANSHIP FILES

WHEREAS, the Clerk of the Circuit Court is mandated by the Florida Legislature, pursuant to Section 744.368, F.S., to audit the inventory and annual returns of guardianship files, and

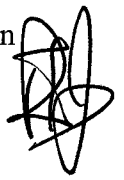
WHEREAS, the Clerk of the Circuit Court shall receive from the ward's estate a statutory fee upon the filing of the verified inventory, pursuant to Section 744.365, F.S., for the auditing of the verified inventory, and

WHEREAS, the Clerk of the Circuit Court shall receive from the ward's estate a statutory fee upon the filing of the annual return, pursuant to Section 744.3678, F.S., for the auditing of the return, and

WHEREAS, the duties of the Clerk of the Circuit Court and/or his/her auditor are not clearly defined in the Florida Statutes, it is therefore determined that:

1. The Clerk of the Circuit Court and/or his/her auditor shall audit the verified inventory filed by the guardian in all guardianship cases. In performing such audit, the Clerk and/or his/her auditor shall determine if:

- a. The verified inventory is filed and executed properly within 60 days of the date of the appointment of the guardian, pursuant to Section 744.362(1), F. S.;
- b. The itemized list of assets and liabilities is included and that it contains a detailed description and value for each item, pursuant to Section 744.365(2), F. S.;
- c. There is included a current statement from the financial institution(s) holding any cash assets and security investments included in 1 (b);
- d. The itemized list of assets and liabilities to 1 (b) correctly reflects the list of the assets and liabilities as contained in the petition for guardianship, and that the listed values agree;
- e. The computations contained in the verified inventory are mathematically correct, pursuant to Section 744.365, F. S.;
- f. The verified inventory identifies all declared sources of periodic income, including, without limitation Social Security benefits and pensions, and identifies the institution(s) or persons where such income is deposited, pursuant to Section 744.365(2)(c)(3), F. S.;



g. The inventory indicates that location and date(s) of any will(s), and death instructions;

h. There is included a statement as to whether or not there is a safety deposit box held by or on behalf of the ward;

i. A copy of the inventory of the safety deposit box (if any) has been signed by an employee of their institution where the box is located, and such inventory identifies and describes the assets held therein, pursuant to Section 744.365(4), F. S. It is understood that the Clerk and/or auditor has no duty to verify the contents of such safety deposit box, or the identity or description of the items held therein;

j. A bond or receipt from a financial institution pursuant to Section 69.031, F. S. is in the file as per court order, pursuant to Section 744.351(6), F. S.;

2. The Clerk of the Circuit Court and/or his/her auditor shall audit each annual financial return due to be filed in all existing and newly filed guardianship causes, pursuant to Section 744.367, F. S. In performing such audit, the Clerk and/or his/her auditor shall determine if:

a. The annual financial return and plan are filed and properly executed within 90 days of the anniversary date of the appointment of the guardian of the property, pursuant to Section 744.367(1), F. S.;

b. The computations in the annual return are mathematically correct, pursuant to Section 744.3678, F. S.;

c. All disbursements are supported by canceled checks or receipts, pursuant to Section 744.3678, F. S.;

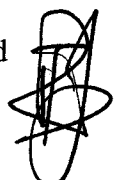
d. All income and receipts listed pursuant to Paragraph 1(f) of this Administrative Order are reflected on copies of bank account statements, or other financial statements, pursuant to Section 744.3678, F. S.;

e. All disbursements are pursuant to court order;

f. The assets, liabilities, income, and expenditures reported in the annual return can be reconciled with the data contained in the verified inventory, or the most recently court-approved annual return;

g. The annual plan is timely filed;

h. Pursuant to Section 744.368, F. S., the plan contains information about the ward addressing:



- a. The physical and mental health care;
- b. The personal and social services;
- c. The residential setting;
- d. The application of insurance, private benefits and government benefits;
- e. The physical and mental health examinations;
- f. The initial verified inventory or the annual financial return;

3. The Court shall be advised of the results of the audit within 90 days of filing of the initial or annual guardianship report, pursuant to Section 744.368(3), F.S.

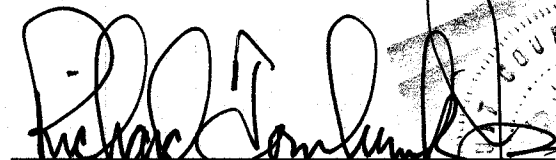
4. The Clerk shall not accept for filing a Petition for Determination of Incapacity unless it is accompanied by a Petition for Appointment of Guardian pursuant to Section 744.320(3), F.S., together with the respective filing fees for both of the aforementioned Petitions.

5. The Clerk shall not accept for filing the verified inventory if it is not accompanied by the statutory audit fee. However, if a signed order waiving the statutory audit fee for the inventory is presented at the time of filing the inventory, then the Clerk shall accept the inventory and conduct the requisite audit, pursuant to Section 744.365(6), F.S.

6. The Clerk shall not accept for filing the initial/annual financial return unless it is accompanied by the statutory audit fee. However, if a signed order waiving the statutory audit fee for the return is presented at the time of filing the return, then the Clerk shall accept the said return and conduct the requisite audit, pursuant to Section 744.3678(4).

7. Upon court approval of each initial/annual return, the Clerk shall return all supporting receipts filed therewith to the guardian, or to the attorney for the guardian. Bank statement or financial statements of any kind, however, shall be retained in the court file pursuant to Section 744.3678(3), F.S.

DONE AND ORDERED in Chambers in Brooksville, Hernando County, Florida, this 24<sup>th</sup> day of February, 2000.

  
RICHARD TOMBRINK, JR.  
Administrative Judge  
Hernando County

