

# **Guardianship Audit Sample Documents**

## **APPENDIX**

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**IN THE CIRCUIT COURT, [REDACTED] JUDICIAL CIRCUIT,  
IN AND FOR [REDACTED] COUNTY, FLORIDA**

**ATTACHMENT 1  
Clerk's Audit of Annual Accounting**

Guardianship of: _____	Type of Guardianship: PLENARY	CASE #: CP-	FILE DATE: _____
Is annual plan filed? <i>If no, list discrepancy unless no guardian of person appointed</i>			N/A
Date of Letters: (GDN/Successor/ETG) _____			
Accounting period _____ through _____	Correct accounting period _____	to _____	
Does the Accounting Beginning period match the month and day of the date of the letters?			N/A
Are the Schedules mathematically correct?			N/A

Discrepancies:

**SUMMARY PAGE**

Does Ending balance of last inventory/accounting match the beginning balance of this accounting?	N/A
Are the totals of each schedule the same as the totals on the summary page?	N/A
Is there any trust where the ward is a beneficiary and guardian is trustee?	N/A
• Is the trust accounting due and if so, is it filed?	N/A

Discrepancies:

**INCOME: SCHEDULE A**

Sources of income: SSIncome VA Benefits	N/A
Does schedule A list all income stated on the inventory? <i>If not, list as a discrepancy.</i>	N/A
Is all income shown on statements reflected on Schedule A? <i>If not, list as a discrepancy.</i>	N/A
Was income amount received due to a settlement and if so, does the amount of the settlement on the receipt of depository match the amount listed on the Accounting? <i>(If no, list as discrepancy.)</i>	N/A
Is the SS and/or VA income sent directly to the ward's facility?	N/A

Discrepancies:

**DISBURSEMENTS: SCHEDULE B**

<b>COURT ORDERED DISBURSEMENTS</b>	
If Attorney's or Guardian's fees & costs are listed, is there a court order? • If so, is the amount correct? Date of court order: _____ Notes: _____	N/A
Other court ordered disbursement: Date of court orders: _____ <i>(Minors with parents as guardian(s) require court order for disbursements other than bank fees/taxes.)</i>	N/A
Does schedule B itemize each disbursement including dates, payee, and amounts?	N/A
Is every disbursement on bank statements shown on schedule B?	N/A
Copy of IRS form 1099 submitted? <i>(\$600.00 or more &amp; the caregiver/companion is not employed by a company)</i>	N/A
Bond premium paid: _____ <i>If none &amp; bond is not waived, list as discrepancy</i>	N/A
Are there 12 payments to ward's facility? <i>If no, list as a discrepancy</i>	N/A
<b>Questionable Disbursements:</b> (can't be determined to be for benefit of the ward, including: cash/spending money to the ward, cash or reimbursement to guardian, ATM or debit card withdrawals, credit card purchases with no further description, credit card payments, gifts to family members without court order, transfers to other bank accounts without explanation)	N/A
Are there cash withdrawals or reimbursements to Guardian and if so request receipts or invoices for expenses?	N/A
Are there credit card purchases? <i>If yes, request statement.</i>	N/A

Are there disbursements for auto/real property related expenses or other repairs?	N/A
<ul style="list-style-type: none"> <li>If yes, is auto/real property listed as an asset? <i>If no, inquire of guardian/attorney.</i></li> <li>If yes, is the expense above \$600 and not reasonable?</li> <li><i>If no and appears necessary, no discrepancy</i></li> <li><i>if yes, explain and list as discrepancy</i></li> <li>Does it appear that the ward might benefit from the sale of the listed property?</li> </ul>	N/A N/A N/A N/A
List any other Questionable disbursements (include date of payment and amount) and explain:	

Discrepancies:

**CAPITAL TRANSACTIONS/ADJUSTMENTS: SCHEDULE C  
BANK TRANSFERS: SCHEDULE C**

Are bank account numbers listed? Are transfers in and out dates listed? Are transfer amounts listed? Do the transfers in match the transfers out?	N/A
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Discrepancies:

**GAINS/LOSSES: SCHEDULE C**

If Assets have been purchased, is there a court order? Describe asset: Date of Court Order: <i>Request a contract/invoice/statement for the purchase.</i>	N/A
<ul style="list-style-type: none"> <li>Are there any liabilities for the purchases recorded on schedule D/ and statement provided?</li> </ul>	N/A/N/A
If an asset has been sold, is there a court order? Describe Asset      Date of court order:	N/A
<ul style="list-style-type: none"> <li>Does value on Schedule C match value on inventory/ or Schedule D of last accounting?</li> <li>Is the sale price stated on schedule C and does it match the sale price on court order?</li> <li>Is the value listed as a loss on Schedule C?</li> <li>If real property or any insured/taxed asset, is an insurance premium and/or tax reimbursement on schedule A or C? <i>(Real property taxes are pro-rated in the closing statement; therefore no reimbursement will be listed separately on the accounting. If no, list as discrepancy.)</i></li> </ul>	N/A N/A N/A N/A
If assets discovered after inventory or last accounting filed, are they properly documented?	N/A
Is there a loss due to damage or theft? If yes, request appropriate documented proof of the loss.	N/A
Is there a loss due to sale, removal or disposal of asset? Date of Court Order:	N/A
<ul style="list-style-type: none"> <li>The sale price is more than latest appraisal attached to petition to sell. <i>(no discrepancy - list in comments)</i></li> <li>Name of buyer:      and relationship to ward or GDN if known      <i>(review names of joint owners)</i></li> </ul>	

Comments:

**SCHEDULE D**

Do all assets and asset values match the prior Accounting?	N/A
<ul style="list-style-type: none"> <li>If no, was a change or a sale of an asset listed on Schedule C? <i>(If no, list as a discrepancy)</i></li> <li>If yes, does the prior value plus (gain) or minus (loss) the change in asset equal the value listed on Schedule D? <i>(If no, list as a discrepancy)</i></li> </ul>	N/A N/A

**CASH ASSETS: SCHEDULE D**

Assets identified by name, address and account numbers on the accounting?	N/A
Checking Account: <i>(if no, consider listing as a discrepancy--how are ward's expenses paid?)</i>	N/A
Is a statement filed? <i>If no, request the statement</i>	N/A
<ul style="list-style-type: none"> <li>Bank balance on the accounting coincide with the bank statement and reconciliation submitted?</li> <li>Does the bank statement ending date match the Annual/Final Accounting ending date? <i>If no list as a discrepancy</i></li> </ul>	N/A N/A

Are all accounts listed under the guardianship name? <i>(Retirement accounts may remain in the name of the ward. CD's may remain in the ward's name until renewal date as there may be a charge for re-title of account. Review the inventory to determine if the CD was an asset before the GDN was appointed.)</i>	N/A
If there is joint ownership, is the percentage of ownership listed including the amount?	N/A
If a trust account is listed on the guardianship Inventory as a cash asset, <ul style="list-style-type: none"> <li>• Is a bank statement or reconciliation statement attached? <ul style="list-style-type: none"> <li>○ <i>If no, request reconciliation statement.</i></li> <li>○ <i>If yes, does the amount match the date and amount listed on the Inventory?</i></li> </ul> </li> </ul>	N/A
Location of other cash assets (ex: cash in ward's home):	N/A
Does the ward own a prepaid funeral contract/arrangement or burial savings account? <i>If yes, request a contract or account statement.</i> <ul style="list-style-type: none"> <li>• Does the statement or contract match the amount listed on the Accounting? <i>If no list as a discrepancy.</i></li> </ul>	N/A

Discrepancies:

**REAL ESTATE ASSETS: SCHEDULE D**

If the guardianship owns real estate, is the documentation filed? <i>If no, research Property Appraisers website for real property under the ward's name.</i>	N/A
<ul style="list-style-type: none"> <li>• Does the value on the Accounting match the value on the documentation? <i>If no and is more than \$10,000 difference, list as discrepancy or request documentation from the guardian.</i></li> </ul>	N/A
<ul style="list-style-type: none"> <li>• Does the description on the Accounting match the description on the documentation? <i>If no list as a discrepancy.</i></li> </ul>	N/A
If there is joint ownership, is the percentage of ownership listed including the amount?	N/A
If there was a sale of real estate, were the proceeds deposited into the guardianship accounts? <i>If no list as discrepancy. (See Schedule C section above for court order information.)</i>	N/A
Does sale price plus the amount listed as net gain/loss due to seller in statement coincide with schedules C & D?	N/A
Cemetery plot? <i>(Should not be listed as an Intangible Asset)?</i> <ul style="list-style-type: none"> <li>• <i>If yes, is a contract included? (If no, request contract)</i></li> </ul>	N/A

Discrepancies:

**PERSONAL PROPERTY ASSETS: SCHEDULE D**

Is listed personal property described? <i>If no and amount is significant, list as a discrepancy.</i>	N/A
Is the personal property value supported by appraisal in this or prior accountings or inventory? <i>If no and amount is significant, request how the amount was calculated.</i>	N/A
For automobiles, is copy of "blue book" value attached? <i>If no, research Kelly blue book website. If the difference is large (more than significant, list as discrepancy.</i>	N/A
Inventory attached: Name, address, occupation of witnesses present during initial inventory of ward's personal property?	N/A

Discrepancies:

**INTANGIBLE ASSETS: SCHEDULE D**

Name of institution, account number listed on accounting:	N/A
Individual Stocks: Number of shares and value per share listed included? <ul style="list-style-type: none"> <li>• Is the calculation mathematically correct?</li> <li>• Does value agree to historical values available on the internet?</li> <li>• Does the number of shares of stock coincide with the prior accounting Schedule D?</li> <li>• If no, did the shares increase or decrease? <i>(If the # of shares decreases without an entry of sale of stock on schedule C, list as a discrepancy.)</i></li> </ul>	N/A
Is the value of stock held outside a brokerage account calculated correctly?	N/A

Is the carrying value of brokerage account calculated correctly?	N/A
Is the fair market value of asset calculated correctly?	N/A
Statement of account attached? If no, request statement. • If yes, does statement correspond with ending date of accounting? <i>(If no list as discrepancy)</i>	N/A N/A
Savings Bonds listed as fair market value with an increase/decrease on capital transactions? <i>Note that Series EE accrue interest, but Series HH are deferred interest &amp; therefore should be listed at face value. see www.savingsbonds.gov</i>	N/A
If there is joint ownership for any intangible asset, is the percentage of ownership listed including the amount?	N/A
Are there payments for life insurance on Sch B, if so, is face value of policy listed on Sch. D? <i>If no list as a discrepancy.</i>	N/A N/A

Discrepancies:

**MORTGAGES, LOAN, NOTES AND OTHER LIABILITIES: SCHEDULE D**  
(Liabilities associated with capital assets i.e. real property, auto, and boat)

If any mortgages, notes or liens, institution name, address, acct# listed on accounting?	N/A
If there is joint ownership, is the percentage of the ward's liability listed including the amount?	N/A
Are statements listing principal amount owed and monthly payments due attached? <i>(If not, request document.)</i>	N/A
Is the account paid to date?	N/A

Discrepancies:

Clerk Auditor Recommendation: Approve Accounting  
Summary of Discrepancies (items to be shown on order)

**ADDITIONAL REVIEW AREAS FOR CLERKS TO CONSIDER DEPENDING ON RESOURCES AND EXPECTATIONS OF JUDICIARY**

Has ward's status changed? Deceased, reached age of majority? If deceased, if yes, DOD is	N/A
Report timely filed (60 days OR Emergency/Temp 30 days after expiration of ETG Letters):	N/A

**SAFE DEPOSIT BOX (May have already been reviewed on Inventory)**

Date Safe Deposit Inventory filed:	N/A
Do contents, amounts match Inventory/Atg? <i>(If not, list as a discrepancy.)</i>	N/A
Safe Deposit Inventory witnessed/ verified by institution employee:	N/A
If contents removed, date of corresponding order:	N/A

Discrepancies:

**GENERAL AREAS:**

If a bond was required on the Court Order for appointment of the Guardian, was the Bond of Guardian filed with the Court? <i>If no, list as discrepancy</i>	N/A
Audit fees paid or order waiving fee entered	N/A
Guardian's signature under penalties of perjury:	N/A
Signature, name, and Florida Bar number of attorney: <b>Note:</b> <i>Guardian must be represented by an attorney pursuant to Florida Probate Rule 5.030, unless a Guardian Advocate. Date of court order waiving representation of attorney</i>	N/A

Discrepancies:

**BOND COVERAGE**

Was correct bond filed with the court? Has the bond premium been paid?	N/A
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**PROFESSIONAL GUARDIANS**

Is guardian registered with Statewide Public Guardianship Office?	N/A
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**NON-PROFESSIONAL GUARDIANS**

Was the guardian education certificate filed, due within 4 months of letters? (guardian for at least three unrelated wards is professional guardian)	N/A
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Discrepancies:

**Initial Review of Report Recommendations**

90 Day Clerk Audit:      Prepared on _____ by _____, Deputy Clerk <b>Recommendation of Order Approving</b> <b>Comments:</b>
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IG Review:              by _____, Inspector General Guardianship Auditor <b>Recommendation: Order Disapproving</b> <b>Comments:</b>
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**IN THE CIRCUIT COURT,                      JUDICIAL CIRCUIT,  
IN AND FOR                                      COUNTY, FLORIDA**

**ATTACHMENT 2  
Clerk's Audit of Inventory \_\_\_\_\_  
Pursuant to F.S. 744.365, 744.368, 744.3031 and Probate Rule 5.620**

Guardianship of:	Type of Guardianship: PLENARY	Case #: GA-	File Date:
Has the guardian of Person, if any, filed an Initial Plan? <i>If no, list as discrepancy</i>			N/A
Date of Letters: (Either ETG/GDN/Successor/Standby before filing this Inventory)			
Does the Inventory date ("as of") agree with the date of the Letters?			N/A
<ul style="list-style-type: none"> <li>• If no, was the guardianship initiated due to a settlement? <i>(If no, list as a discrepancy.)</i></li> <li>• If yes, does the date of the receipt of the depository from a settlement match the date of the Letter? <i>(if no list as discrepancy)</i></li> <li>• Does the amount of the settlement on the receipt of depository match the amount listed on the Inventory? <i>( If no, list as discrepancy.)</i></li> </ul>			N/A

**Discrepancies:**

**REAL PROPERTY:**

Is the description and location listed?	N/A
If there is joint ownership, is the percentage of ownership listed including the amount?	N/A
Is the appraisal or cost basis/copy of property appraiser valuation attached? <i>If not, research the Property Appraiser's website for real property under the ward's ownership. Determine value...</i>	N/A
If an appraisal or just value is provided, is this the listed carrying value on the accounting, allowing for the ward's percent interest in the property?	N/A

**Discrepancies:**

**REAL ESTATE LIABILITIES:**

Any mortgages, notes or liens against the real property:	N/A
<ul style="list-style-type: none"> <li>• If any income producing property, is the income amount and frequency listed?</li> <li>• If there is joint ownership, is the percentage of the ward's liability listed including the amount?</li> </ul>	N/A
Are principal and monthly payments confirmed by statement? <i>If not, request document.</i>	N/A

**Discrepancies:**

**CASH ASSETS:**

Name of institution, address, and account number listed on the inventory:	N/A
If there is joint ownership, is the percentage of ownership listed including the amount?	N/A
Checking Account: <i>(if no, consider listing as a discrepancy--how are ward's expenses paid?)</i>	N/A
Account Statements account attached? <i>If no, request statement</i>	N/A
If yes, do statements reflect the balance on date of Letters? <i>(If a minor &amp; receipt of depository is filed with the same amount listed on the Inventory, no separate statement needed) If no list as discrepancy</i>	N/A
If a trust account is on Inventory as cash asset, is bank or reconciliation statement attached?	N/A
<ul style="list-style-type: none"> <li>○ If no, request reconciliation statement.</li> <li>○ If yes, does the amount match the date and amount listed on the Inventory.</li> </ul>	N/A
Location of other cash assets (ex: cash in ward's home):	N/A

**Discrepancies:**

**INTANGIBLE ASSET:**

Name of institution, address, account number listed on inventory:	N/A
Individual Stocks: Number of shares and value for each share included?	N/A
Is the calculation mathematically correct?	N/A

If Annuity listed, is the net present value listed, reduced by annuity payments made as of the end of the accounting period and supported by either an amortization table or other reliable source?	N/A
If Life insurance investment, is the face amount of the policy listed?	N/A
Savings Bonds listed at fair market value? <i>Note that Series EE accrue interest, but Series HH are deferred interest &amp; therefore should be listed at face value. See <a href="http://www.treasurydirect.gov/BC/SBCPrice">www.treasurydirect.gov/BC/SBCPrice</a></i>	N/A
If any intangible asset is owned jointly, is the ownership percentage listed including the amount?	N/A
Statement of account attached? <ul style="list-style-type: none"> <li>If no, request statement.</li> <li>If yes, does the statement show the balance as of the date of Letters? <i>(If no list as discrepancy)</i></li> </ul>	N/A

**Discrepancies:**

**PERSONAL PROPERTY ASSETS:**

Does the inventory list any personal property? <i>If no, list as discrepancy.</i> <ul style="list-style-type: none"> <li>Is the location and description listed? <i>If no and amount is significant list as discrepancy.</i></li> </ul>	N/A
Appraisal obtained: If no and amount is significant, is there an explanation of value determination? Given the total asset value, is the value of the personal property reasonable? Explain:	N/A
For any automobiles listed, is a copy of the "blue book" value attached? <i>(If no, research Kelly blue book website. If difference is significant based on auditor judgment, list as discrepancy.)</i>	N/A
Inventory attached: Name, address occupation of witnesses present during inventory of personal property	N/A
Cemetery plot? <i>(Not an Intangible Asset)</i> If yes, is contract included? <i>(If no, request contract)</i>	N/A

**Discrepancies:**

**PERSONAL PROPERTY LIABILITIES:**

Description listed and full liability amount listed:	N/A
If joint ownership, is the percentage owed by ward listed:	N/A
Statement of account attached? <ul style="list-style-type: none"> <li>If yes, does statement reflecting date of Letters balance? <i>If no, request statement.</i></li> </ul>	N/A

**Discrepancies:**

**SOURCES OF INCOME: PART 1**

Type, source of income (name of payer) and amount listed:	N/A
Frequency of payment listed?	N/A

**Discrepancies:**

**LAWSUITS AGAINST WARD/OUTSTANDING UNSECURED DEBT: PART 2**

List unsecured claims:	N/A	<ul style="list-style-type: none"> <li>Is date of debt occurrence &amp; amount listed?</li> </ul>	N/A
<ul style="list-style-type: none"> <li>Is the description of security listed?</li> </ul>	N/A		
<ul style="list-style-type: none"> <li>Is the claimant's name &amp; address listed?</li> </ul>	N/A		

**Discrepancies:**

**WARD'S RIGHT TO SUE: PART 3**

Type of action listed:	N/A	Date of action listed:	N/A
Status listed:	N/A	Estimated amount listed:	N/A

**Discrepancies:**

**SAFE DEPOSIT BOX**

Date Safe Deposit Inventory filed:	N/A
Safe Deposit Inventory witnessed & verified by employee of the institution where box located:	N/A
If contents removed, date of corresponding order:	N/A
Copy provided to ward if limited:	N/A
If Safe Deposit Inventory filed, do contents and amounts match Inventory? <i>If not, list as a discrepancy.</i>	N/A

**Discrepancies:**



**TOTAL OF ALL PROPERTY**

Is the total estimated net value of ALL Property listed? <i>(If no, list as discrepancy)</i>	N/A
Is the total estimated net value of ALL Property mathematically correct? <i>(If no, list as discrepancy)</i>	N/A

**Discrepancies:**

Clerk Recommendation:  Approval  Disapproval OR Disapprove Inventory (Dropdown)

**ADDITIONAL REVIEW TO BE CONSIDERED IF RESOURCES AVAILABLE**

**GENERAL AREAS**

Guardian's Attorney:	Guardian: Professional
Audit fees paid for inventory \$25 K or over if not waived,:	N/A N/A
•	
Guardian's signature under penalties of perjury (If standby GDN signed, are Order/Letters signed?)	N/A
Signature, name, address, phone and Florida Bar number of attorney: <i>GDN must be represented by attorney per Fla. Prob. R. 5.030, unless guardian advocate or court order allows withdrawal.</i>	N/A

**Discrepancies:**

**BOND COVERAGE**

Was the bond filed with the court?	N/A	List value of bond required by order.	\$
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**Discrepancies:**

**PROFESSIONAL GUARDIAN**

If serving as guardian to 3 or 3+ wards, is guardian registered with Statewide Public Guardianship Office? Date: <i>If no, list as discrepancy.</i>	N/A
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**NON-PROFESSIONAL GUARDIAN**

If non-professional guardian, has guardian filed 8-hour guardian education course completion certificate or notarized statement or filed waiver per FS 744.3145(3)? Date of waiver: Due date (4 months days after Letters' date): <i>If due after audit, set manual tickler</i>	N/A
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**Discrepancies:**

**Initial Review of Report/Recommendations**

Audit Prepared on _____ by _____, Deputy Clerk Recommendation: Order Disapproving
Discrepancies on clerk's 90 Day Clerk Audit worksheet reviewed on _____ by _____, Inspector General Recommendation: Order Approving Comments:

**IN THE CIRCUIT COURT, YOUR JUDICIAL CIRCUIT,  
IN AND FOR YOUR COUNTY, FLORIDA**

**ATTACHMENT 3**

**Clerk's Review of Annual Guardianship Plan  
Pursuant to F.S. 744.3675 & F.S. 744.368**

Guardianship of: **CASE #:** CP- **File Date:**  
 Type of Guardianship: PLENARY Date of Audit : January 30, 2015  
 Date of Letters: and types of letters(ETG, Standby Guardian: ; Surrogate Guardian name:  
 Successor, Standby, Surrogate, etc. acted from to  
 Reporting Period through Accurate? YES If no, correct Reporting Period is: to  
 Report timely filed (90 days) : YES Minor reach majority?

**THE ANNUAL GUARDIANSHIP REPORT CONTAINED THE FOLLOWING REQUIRED INFORMATION:**

Ward's current address including name of facility.	YES
The name & address of each place the ward maintained during the preceding year.	YES
Number of ward residences: ;	
The length of stay of the ward at each place. Notes:	YES
Place & type of residential setting best suited for ward.	YES
The ward's current residence is: Skilled Nursing Home. If other:	
Guardian's recommendation is Skilled Nursing Home. If other:	
Plans to maintain the best residential setting for the ward in the coming year.	YES
A list of professional medical treatment given to the ward.	YES
Report by a physician that contains an evaluation of the ward's condition and a statement of the current level of capacity of the ward. Does the plan conflict with the physician's report? If yes, list as a discrepancy. Notes:	YES
Is the physician's report signed by someone other than a physician?	NO
If yes, list as a discrepancy. Notes:	NO
Physician's exam date no more than 90 days before beginning of report period.	YES
The physician's report indicates an exam date of:	
Plan for medical/ mental health treatment & rehabilitative services in coming year.	YES
Social condition of the ward:	
• social & personal services utilized by ward	YES
• social skills of the ward, incl. how well ward communicates and maintains interpersonal relationships	YES
• social needs of the ward Notes:	YES
Restoration of rights addressed.	YES
• summary of activities designed to increase ward's capacity in preceding year	YES
• statement of whether ward's rights may be restored	YES
• statement of whether restoration of rights will be sought, Notes:	YES

**ADDITIONAL REVIEW ISSUES DEPENDING ON CLERK RESOURCES**

If Limited, the rights removed are: To marry, apply for gov. benefits, have a license, travel and seek or retain employment, contract, sue/defend lawsuits, manage property or to make any gift or disposition of property, determine residence, consent to medical/mental health treatment, vote and make decisions about his/her social environment/social aspects of his/her life.

Guardianship of the Person Only: (review Letters of Guardianship)

If yes, or accountings are waived, complete review and forward to JUDGE. NO

Order to establish any type of trust after inception of guardianship? (*Review petition, order and trust agreement*) If yes, what type of trust? NO  
 Is the trust accounting filed? N/A

Guardian's Attorney:

Guardian: Professional

**IF GUARDIAN OF THE PERSON ONLY, SEPARATE GUARDIAN OF THE PERSON, OR ANNUAL ACCOUNTING WAIVED, COMPLETE THE FOLLOWING:**

**PROFESSIONAL GUARDIANS**

- Guardian who has at any time served as guardian to at least three wards
  - If professional GDN is not registered with SPGO, click the find button on the report and insert the ward's last or first name to determine if the GDN is registered in another county
- Fee for background investigation paid? *If paid from guardianship, list as a discrepancy.* Date: ; N/A  
Date of waiver:  
Handling fee (\$7.50) paid to clerk, per §744.3135(1)? Date: N/A  
Registered with Statewide Public Guardianship Office? YES  
  - GDN listed on SPGO website as of (date) for any county. YES
  - If no, is there notification of suspension or revocation from SPGO? (check guardian file) N/A
Check guardian file for FDLE record, if found, copy sent to SPGO/judge, F.S. 744.3135? Date: N/A

**NON-PROFESSIONAL GUARDIANS**

Fee for background investigation paid? ( <i>\$27.50 for all guardian types</i> ) <i>If paid from guardianship, list as a discrepancy.</i> Date: Date of waiver:	N/A
Fingerprint card of guardian (F.S. 744.3135) Date: Date of waiver: • If electronic, check guardian file for FDLE record. If record, copy sent to JUDGE office?	N/A N/A
DCF release form (optional step): Date: Date of waiver: <i>Optional step: A proposed guardian may be required by the court to submit to research in DCF records, to satisfy the requirements of 744.309(3), that no person who has been determined to have committed abuse, abandonment, or neglect against a child may be appointed as a guardian.</i>	N/A
Is 8-hour guardian education course completion certificate/notarized statement filed/waived? Date of waiver: ; Date due (4 months after Letters date): FS 744.3145(3) <b><i>If due date is after the date of audit, manually input tick for due date listed above.</i></b>	N/A

Discrepancies:

**VISITATION F.S. 744.361**

Did guardian visit ward at least once per quarter during reporting period? If no, list as discrepancy.	N/A
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**GENERAL AREAS**

Guardian's signature under penalties of perjury.	N/A
If standby GDN signed report, are Order/Letters signed?	N/A
Signature of the attorney including name address, telephone number & Florida Bar. <i>Guardian must be represented per Fla. Prob. R. 5.030, unless court order authorizes withdrawal.</i>	YES
Certificate of service filed? Service required N/A	• Surrogate Guardian N/A
on the following:	• VA, if ward gets \$90/mo. or more VA benefits N/A
• On ward, if ETG, limited or voluntary N/A	<i>(if only widow's benefits – VA not interested person)</i>
• Ward's Attorney (N/A for successor GDN) N/A	
• If minor, natural parents (if not gdns) N/A	• List interested persons on Order disapproving
• Trustee N/A	<i>for copy distribution.</i>
Is there a notice for copies filed by interested person? Name(s) and date of notice	N/A
Does judge's report, recommendation or incapacity/appointment orders list interested person? Name(s) and date of order	N/A
If yes, was a copy sent to the following interested person(s?):	N/A
Acknowledgement by ward if voluntary: (F.S. 744.367(4) & F.S. 744.341(3))	N/A

Discrepancies:

**ATTACHMENT 4**

**IN THE CIRCUIT COURT OF THE [REDACTED] JUDICIAL  
CIRCUIT IN AND FOR [REDACTED] COUNTY, FLORIDA**

**GUARDIANSHIP DIVISION**

**CASE NO: [REDACTED]**

**IN RE: GUARDIANSHIP OF**

**FIRST LAST NAME,**

**A Minor Ward.**

\_\_\_\_\_ /

**CLERK'S GUARDIANSHIP  
SUBPOENA DUCES TECUM**

THE STATE OF FLORIDA:

To: Name of Bank or Records Holder  
c/o Legal Department/Compliance  
1234 Street Name Road  
City, FL 12345

YOU ARE COMMANDED to appear at:  
Clerk & Comptroller for Your County  
Division Name  
c/o Contact Name  
Address and location  
City Name, FL 12345

on the \_\_\_\_\_ day of \_\_\_\_\_, 20XX, at 00:00 A.M/P.M., and to have with you at that time  
and place the following:

**SEE ATTACHMENT "A"**

These items will be inspected and may be copied at that time. You will not be required to surrender the original items. You may comply with this subpoena by providing legible copies of the items to be produced to the Clerk & Comptroller Division Name of on or before the scheduled date of production. You may mail or deliver the copies to the Clerk & Comptroller Division Name and thereby eliminate your appearance at the time and place specified above. You have the right to object to the production pursuant to this subpoena at any time before production by giving written notice to the Clerk & Comptroller Division Name. THIS WILL NOT BE A DEPOSITION. NO TESTIMONY WILL BE TAKEN.

If you fail to:

- (1) appear as specified; or
- (2) furnish the records instead of appearing as provided above; or
- (3) object to this subpoena,

you may be in contempt of court. You are subpoenaed to appear by the Clerk & Comptroller Division of Inspector General, and unless excused from this subpoena by the Clerk & Comptroller Division of Inspector General or the court, you shall respond to this subpoena as directed.

**This subpoena is issued pursuant to Section 744.368(7), Florida Statutes.**

DATED on this \_\_\_\_\_ day of \_\_\_\_\_, 20XX.

**Clerk's Name, CLERK OF THE COURT**

By: Deputy Clerk's Name, Deputy Clerk

\_\_\_\_\_

Your Name  
Your Title  
Division Name  
Clerk & Comptroller Your County

<Enter your county's ADA Information here>

**ATTACHMENT 5**  
**IN THE CIRCUIT COURT OF THE [REDACTED] JUDICIAL**  
**CIRCUIT IN AND FOR [REDACTED] COUNTY, FLORIDA**

CASE NO: [REDACTED] [REDACTED].

**IN RE: GUARDIANSHIP OF**

**FIRST LAST NAME,**  
**Ward**

**CLERK'S AFFIDAVIT AND APPLICATION FOR THIRD PARTY SUBPOENA**

In compliance with section 744.368, Florida Statutes, the Any County Clerk of Court states:

1. The records and/or documents set forth in Exhibit "A" attached hereto are necessary to audit the guardianship reports in the instant matter.
2.  On [REDACTED], the Clerk asked the Guardian to submit the records and/or documents by XX/XX/XXXX.  
 The Clerk did not request records and/or documents from the Guardian because he/she was known to not be the holder of the relevant document/record.
3. The Guardian:  
 Failed to comply with the Request for Information.  
 Was not able to comply because he/she was not the holder of the document/record.
4. The noncompliance was  total /  partial.
5. Good cause exists for the production of documents/records because:  
 The documents/records are necessary to verify the annual accounting or inventory.  
 The documents/records are necessary to trace the Ward's assets.  
 The documents/records are necessary to review fees charged to the guardianship.  
 \_\_\_\_\_.
6. The Clerk's Inspector General  will /  will not issue a non-party subpoena duces tecum pursuant to section 744.368(7), Florida Statutes.
7. The Clerk's Inspector General hereby requests:  
 The Court order the Guardian to produce the records and documents within a specific period unless the Guardian shows good cause.  
 \_\_\_\_\_.

The Clerk and Comptroller for [REDACTED] County, Probate Division, affirms this Affidavit to be true and correct to the best of his or her knowledge and belief at [REDACTED], FL, this \_\_\_\_ day of \_\_\_\_\_, [REDACTED].

**COUNTY CLERK OF COURT**

By: \_\_\_\_\_  
[REDACTED], Deputy Clerk

**STATE OF FLORIDA**

**COUNTY OF [REDACTED] COUNTY**

Sworn to (or affirmed) and subscribed before me on \_\_\_\_\_, Year by \_\_\_\_\_, who is personally known to me.

**CLERK OF COURT**

By: \_\_\_\_\_  
Deputy Clerk

**ATTACHMENT 6**  
IN THE CIRCUIT COURT OF THE YOUR CIRCUIT JUDICIAL  
CIRCUIT IN AND FOR YOUR COUNTY, FLORIDA

GUARDIANSHIP DIVISION  
**CASE NO.: XXXXXXXXXXXXX**

IN RE: GUARDIANSHIP OF

**FIRST LAST NAME,**  
**Ward.**

\_\_\_\_\_ /

**NOTICE OF PRODUCTION OF DOCUMENTS FROM NON-PARTY**

**To: John Doe, Esq. via electronic mail at: doe.j@law.com**

YOU ARE NOTIFIED that after ten (10) days from the date of service of this Notice, if service is by delivery, or 15 days from the date of service, if service is by mail, and if no objection is received from any party, the undersigned will issue the attached Subpoena directed to \_\_\_\_\_, who is not a party in this matter to produce the items listed at the time and place specified in the Subpoena.

**This subpoena is being issued pursuant to Section 744.368(7), Fla. Stat.**

I HEREBY CERTIFY that on the date and by the method stated below, I served a true and correct copy of the foregoing on each party by and through their attorney(s) of record listed above. Service was accomplished by the means of the following:

X  [By Electronic Service] I caused the foregoing to be scanned and sent by electronic mail as addressed to each party on the Service List at the designated e-mail address stated for service.

DATED on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**NAME OF CLERK, CLERK OF THE COURT**  
Address  
City Name, FL XXXXX

\_\_\_\_\_  
By: Your Name, Deputy Clerk  
Your Title  
Name of your Division  
Clerk & Comptroller for Your County



**ATTACHMENT 7  
SAMPLE AUDIT REPORT**

**DATE:** \_\_\_\_\_ **AUDIT REPORT NO.** \_\_\_\_\_

**GUARDIANSHIP:** \_\_\_\_\_

**CASE NO:** \_\_\_\_\_

**ATTORNEY:** \_\_\_\_\_

**GUARDIAN:** \_\_\_\_\_

**PERIOD:** \_\_\_\_\_

**SUBJECT:**                   Audit of Annual Accounting: Findings and Recommendations

- A. SCOPE:** The Division of \_\_\_\_\_ conducted an audit, per Section 744.3678, Florida Statutes, of the Annual Accounting for the guardianship of \_\_\_\_\_.
- B. BACKGROUND:** On \_\_\_\_\_, Letters appointing \_\_\_\_\_ as plenary guardian with only professional bond required.

*[Insert Other Major Events in the History of the Guardianship]*

**Dates of Annual Accountings**

<b>DUE DATE</b> _____	<b>DATE SUBMITTED</b>	<b>DATE APPROVED</b>
1 <sup>st</sup> Annual ( <i>time period</i> )	[Insert Date Submitted]	[Insert Date Approved]
2 <sup>nd</sup> Annual ( <i>time period</i> )	[Insert Date Submitted]	[Insert Date Approved]
3 <sup>rd</sup> Annual ( <i>time period</i> )	[Insert Date Submitted]	[Insert Date Approved]

- C. SATISFACTORY FINDINGS** *[Use as Applicable; Add More as Needed]*
1. Per Section 744.362, Florida Statutes, the annual accounting must be filed by the first day of the fourth month following the anniversary date of the guardian’s letters of appointment. Therefore, this annual accounting was timely filed.
  2. The annual accounting includes an affirmation stating “Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.” This has been signed the guardian.
  3. There is a full accounting of the receipts and disbursements during this period of all the ward’s assets over which the guardian has control.
  4. The computations in this annual accounting are mathematically correct.
  5. The remaining assets were compared with that of the previous accounting. There were no assets sold or purchased to change this list. Therefore, there are no discrepancies.
  6. All transactions listed on this annual accounting were compared with bank statements. There were no discrepancies.

7. The beginning balance reported on this annual accounting agrees to the ending balance of the prior accounting.
8. Capital transactions and adjustments were reviewed. There are no discrepancies noted.
9. This annual accounting includes a copy of the bank statement covering the end of this accounting period. This statement agrees with its remaining asset balance
10. Cancelled checks support disbursements. Therefore, there are no discrepancies.
11. All disbursements were reviewed. No disbursements required court orders and there were no irregularities noted.

**C. DEFICIENCY FINDINGS** [*This section includes items that should result in disapproval*]  
There are no deficiency findings during this annual accounting period.

**D. INSPECTOR GENERAL CONCERNS** [*This section includes concerns to bring to the Court's attention, but are not deficiencies that would necessarily result in disapproval. Each concern should be explained individually.*]

There are no concerns during this annual accounting period.

**E. RECOMMENDATIONS TO THE COURT** [*Recommendations should be specific regarding action that should be taken by the Court*]

We recommend the court approve this accounting since there are no deficiency findings.

---

[Auditor Name]

[Position Title]

[Division]

Office of \_\_\_\_\_, Clerk of Courts



We agree to keep confidential all information received as a result of background checks conducted, as required by Florida Statutes. We understand that release of this information to unauthorized persons is prohibited by law.

**ATTACHMENT 9**

IN THE CIRCUIT COURT, \_\_\_\_\_ JUDICIAL CIRCUIT,  
IN AND FOR \_\_\_\_\_ COUNTY, FLORIDA

*IN RE: GUARDIANSHIP OF*

Case No.:

Incapacitated

**ORDER DISAPPROVING ANNUAL GUARDIANSHIP REPORT**

THIS CAUSE came before the Court on the review of the ANNUAL REPORT for the period ending \_\_\_\_\_, and the Court finds that the following information or documentation is needed for approval of the report.

*(Note to User: Below are examples of areas that occur in audits of guardianships. In preparing this order, the applicable items from the list can be selected (non-applicable deleted), with other unique areas added as needed.)*

1. File an amended accounting on court approved forms per Administrative Order No. \_\_\_\_\_.
2. Simplified accounting filed on \_\_\_\_\_ does not conform to the criteria specified in F.S. 744.3679; therefore, an annual accounting with a reporting date ending \_\_\_\_\_ is required.
3. File an amended "simplified accounting" with an original or certified copy of the year-end statement of the ward's account from the financial institution per F.S. 744.3679. Title the accounting as "Simplified" not annual accounting.
4. The Guardian shall file a(n) pooled (special needs) trust accounting which covers the periods of \_\_\_\_\_ to \_\_\_\_\_ established by Court Order on \_\_\_\_\_ per Florida Statute 744.441(19).
5. The correct reporting period is \_\_\_\_\_ to \_\_\_\_\_ per year per F.S. 744.367(1). The next Annual Report due shall reflect correct reporting period.
6. File a petition and proposed order and letters for confirmation of appointment of standby guardian per Florida Statute 744.304(4).

**ANNUAL GUARDIANSHIP PLAN F.S. 744.3675**

7. File an annual guardianship plan per F.S. 744.3675.
8. File a list of ward's residences during the prior twelve months including the facility name or owner of the private residence, address, the phone number, type of facility, and approximate dates of residence.
9. If the ward's permanent residence is other than \_\_\_\_\_ County, file a petition to change venue, see § 744.202(3), Fla. Stat.
10. List the provisions for medical care services for the ward and explain.
11. List the provisions for mental health services for the ward and explain.
12. List the provisions for personal care of the ward and explain.
13. List the provisions for socialization and/or recreational activities for the ward and explain.
14. List the place and kind of residential setting best suited for the current needs of the ward.
15. Explain why the ward's current residence is Skilled Nursing Home but the Guardian's recommendation is Skilled Nursing Home.

16. Describe the health and accident insurance and any other private or governmental benefits the ward is receiving.
17. List the community services provided to the Ward.
18. State the plans for the coming year which will insure that the ward is in the best residential setting to meet his/her needs.
19. List the professional medical treatment given to the ward during the prior twelve months.
20. State the social skills of the ward, including a statement of how well the ward maintains interpersonal relationships with others and provide a detailed explanation.
21. Provide a description of the ward's activities for communication and visitation and provide a detailed explanation.
22. Describe the unmet social needs of the ward and provide a detailed explanation.
23. List the activities during the preceding year that were undertaken to increase the ward's capacity and provide a detailed explanation.
24. State whether the ward is capable of having some or all rights restored and list them.
25. State the rights for which restoration will be sought.
26. State the number of times the ward was involuntarily placed in a treatment facility during the past reporting period and describe how the placement or placements happened.
27. Describe how the ward was involuntarily placed in a treatment facility.
28. List all medications taken by the Ward and with a description.
29. Provide a rating of ward's activities of daily living.
30. List the ward's mental disabilities and assistive devices.
31. File amended plan signed by guardian(s) under penalty of perjury, see Fla. Prob. R. 5.610.
32. File amended plan signed by attorney.
33. File amended plan that includes attorney's address, telephone number, email address, and Florida Bar number, see Fla. R. Jud. A. 2.515(a).
34. File a report of physician who examined the ward no more than 90 days before the beginning of the reporting period containing an evaluation of the ward's condition and a statement of the current level of capacity of the ward, § 744.3675(1)(b)2, Fla. Stat.
35. File a certificate from a licensed physician who examined the ward not more than 90 days before the annual report date, see § 744.341(4), Fla. Stat (voluntary guardianship).
36. File a physician's report that includes the date of examination of the ward.
37. Address the discrepancy between the limited letters of guardianship and the physician's report and/or the guardian's annual plan stating that the ward is totally incapacitated by filing an amended physician's report and annual plan, a petition to determine incapacity as to all rights, or an explanation.
38. File a petition for restoration of the right(s) to \_\_\_\_\_ as shown on the physician's report or an explanation why this right(s) should not be restored.
39. Provide a list of the dates the ward was visited for each quarter of the reporting period per Florida Statute 744.361(9).

**ANNUAL GUARDIANSHIP PLAN – MINOR F.S. 744.3675 (2)**

40. File an annual guardianship plan, § F.S. 744.3675 (2), Fla. Stat.
41. File an amended plan listing the minor's address at the time of filing the plan.
42. File an amended plan listing the name and address of each place the minor lived during the preceding year.
43. File an amended plan to include a resume of any professional medical treatment given to the minor during the preceding year.
44. File an amended plan to include a report from the physician who examined the minor no more

than 180 days before the beginning of the applicable reporting period that contains an evaluation of the minor's physical and mental conditions.

45. File an amended plan to include the plan for providing medical services in the coming year.
46. File an amended plan to include a summary of the school progress report.
47. File an amended plan listing the social development of the minor, including a statement of how well the minor communicates and maintains interpersonal relationships.
48. File an amended plan listing the social needs of the minor.

#### **ANNUAL ACCOUNTING F.S. 744.3678 AND PROBATE RULE 5.696**

49. File an amended accounting with a beginning balance that coincides with the ending balance of the previous accounting/inventory filed.
50. File an amended accounting in which total net assets per the summary page equals total net assets per schedule D.
51. File an amended annual accounting in which the totals of each schedule are the same as the summary page totals.
52. File an amended accounting to include a summary page.
53. Guardian shall file an amended accounting to include a complete accounting of the trust.

#### **INCOME**

54. File an amended schedule A listing all income sources and the amounts by month within the description. Please review instructions for annual accounting in the guardianship software/forms.
55. File a schedule A with the correct total of income.
56. File an amended schedule A listing all reinvested dividends including the number of shares and price in the description area of Schedule A. List as a remaining intangible asset on schedule D-2.
57. Provide an explanation as to why the income which is checked as being received on the plan is not listed as income on Schedule A.

#### **DISBURSEMENTS**

58. File a petition for Attorney's fees and costs paid by check # , §744.108, Fla. Stat.
59. File an amended schedule B to include bank account number, check number, payee, court order date and amount.
60. File a summary for all accounts by category.
61. File an amended accounting to include schedule B with each check payment number and payment date.
62. File an amended accounting to include all income and/or disbursements in the accounting form not as an attachment. (Note: this is acceptable in some counties.)
63. File amended schedule B to include the category and payee for check # on check register.
64. File an amended schedule B to include the payment date and disbursement amount of check #
65. File an explanation for check number(s) missing/not listed.
66. File an amended accounting listing all checks written in the accounting period even though the check has not cleared the account. Include all income received and all expenses paid during the accounting period on the accounting. Provide a bank reconciliation to show which checks have not cleared at the end of the reporting period.
67. File copies of the companion's invoice(s) and a copy of the IRS form 1099.
68. File proof of payment of bond premium per Court Order dated .
69. File an explanation and copy of receipt(s) for the disbursement(s) to .

70. A natural guardian may not, without court order, use a minor ward's property to satisfy the guardian's support obligation to the ward, § 744.301(3), Fla. Stat. File a petition for \_\_\_\_\_, §744.441(22), Fla. Stat. (minor guardianships).
71. Petition and order for repairs/maintenance per disbursements made on \_\_\_\_\_ for \$ \_\_\_\_\_ per Florida Statute 744.441(3).
72. File a petition for disbursements made to \_\_\_\_\_ in the amount of \_\_\_\_\_.
73. File a written explanation why the ward does not receive either Social Security Income or Disability.
74. File a petition for prepaid funeral expense per Florida Statute 744.441(16) or an explanation why the purchase of a prepaid funeral is not the ward's best interest.
75. File a petition for prepaid funeral expense per Florida Statute 744.441(16), the accounting lists the purchase, but no petition for court approval has been filed.
76. Provide written documentation which shows that the disbursement(s) made from the burial savings account did not jeopardize the ward's Medicaid eligibility.
77. File documentation showing that the pre-need funeral contract is irrevocable and does not accumulate cash and does not affect the ward's Medicaid and/or Social Security Income eligibility.
78. File a petition for ATM withdrawals and/or debit/checkcard charges per Florida Statute 744.3678(3) which states a "guardian must obtain a receipt, canceled check, or other proof of payment for all expenditures and disbursements made on behalf of the ward. The guardian must preserve all evidence of payment..."
79. File an explanation and copy of receipt(s) for disbursement(s) made with a credit card.
80. File an amended accounting listing the estimated current value and face amount of the life insurance policy.
81. File proof of reimbursement of the fingerprint payment to FDLE of \$\_\_\_\_. Florida Statute 744.3135 requires the guardian to submit to the investigation at his or her own expense.
82. Provide an explanation for cash disbursements paid directly to the ward as this may affect the ward's Medicaid and/or Social Security Income eligibility.
83. The final accounting shows that \$ \_\_\_\_\_ was deposited into the attorney's trust accounting pending approval of attorney and/or guardian fees. The fee orders total less than the amount transferred into the attorney's trust account. File proof that the funds were distributed to the person entitled to receive the funds.

#### **CAPITAL TRANSACTIONS/ADJUSTMENTS**

84. File an amended schedule C to include a full description and identification, date of transaction and gain/addition or loss/reduction. List the number of shares and market value for stocks/securities.
85. File an amended accounting listing all dividends, including reinvested dividends, as income on Schedule A and delete as a capital transaction on Schedule C. If dividends are reinvested, list the number of shares and price in the description area of Schedule A.
86. File an amended schedule C listing the purchase of asset \_\_\_\_\_ as a capital transaction and list the gain/addition and as a disbursement on schedule B and the asset as remaining asset on schedule D-2.
87. File an amended schedule D listing the liability for the asset purchased in this accounting period. *(Note: Florida bar forms do not have a place to separately report liabilities related to assets reported on Schedule D, nor is this required by statute. This information is, however, helpful in auditing reported asset value. Auditor judgment should be used in requesting this information.)*

88. An amended schedule C and schedule A listing the gain of a sale of an asset as a capital transaction not as income on schedule A.
89. File an amended schedule C listing the last accounting/inventory's value of each stock/security and sale price of each share sold in the description area.
90. File an amended schedule C to include the sale of real property or personal property.
91. File an amended schedule C listing the increase/decrease in the value of stocks or securities.
92. File an amended schedule C listing the costs of the sale of asset as a capital transaction not a disbursement.
93. The current accounting lists a different amount of shares for than the prior accounting/inventory filed and no transaction was listed; file an explanation or an amended schedule C.
94. File an amended accounting listing the transfer of funds on schedule C and an amended summary page.
95. Petition for sale or abandonment of per Florida Statute 744.441.
96. File an amended accounting listing the reimbursement of insurance premium due to the sale of or file an explanation for no reimbursement.
97. File copies of each monthly financial statement for the reporting period for account # .
98. On the next accounting the guardian shall file signed documentation by a facility employee that the ward received cash as stated on the accounting.

#### **CASH ASSETS**

99. File an amended schedule D listing all cash assets including the institution, address, account number and amount.
100. File a financial statement from with a balance that coincides with balance shown on the accounting to include a copy of reconciliation or report if necessary or an amended accounting that matches the balance shown on the financial statement.
101. File an updated financial statement for titled in the name of the guardian in the guardian's representative capacity.
102. The guardian shall consolidate all financial institution accounts, file a petition to maintain separate accounts or file a detailed explanation for maintaining multiple separate accounts.
103. File a letter from the bank regarding the balance of the Certificate of Deposit located at .
104. File a written explanation why the purchase of a prepaid funeral contract and/or burial savings account is not in the best interests of the ward.

#### **REAL ESTATE ASSETS**

105. File an amended schedule D listing all real estate and real property assets including a full description/identification, address, full asset value, ward's percentage and Ward's value of ownership.
106. File the closing statement for the sale of real estate.
107. File an amended accounting stating the bank name and the account number in which proceeds from the sale of the were deposited.

#### **PERSONAL PROPERTY ASSETS**

108. File an amended schedule D listing all personal property assets including a full description/identification and estimated fair market value.

#### **INTANGIBLE PROPERTY ASSETS**

109. File an amended schedule D listing all intangible assets including a full description/identification, number of shares owned and estimated fair market value.



110. File an amended schedule D listing the number of shares of \_\_\_\_\_ and the current value.
111. File an amended schedule D listing the fair market value of savings bonds and the increase/decrease as a capital transaction. For fair market value contact a financial institution or visit [www.savingsbonds.gov/servlet/SBPrice](http://www.savingsbonds.gov/servlet/SBPrice) or similar web site.
112. File an amended schedule D listing the net present value of the annuity and the increase/decrease as a capital transaction. The net present value of an annuity is available from the insurance company.
113. All documents reviewed or considered by the guardian and/or financial advisor for determination of the investments of the ward's assets. To include, but not limited to, a written financial strategy, all financial investment options considered, explanation regarding why the chosen strategy was the best option for the ward given the ward's age, physical condition, estate planning and tax consequences, if applicable. All commission documentation including but not limited to commissions paid, all fees (front load and back end, if applicable), enrollment agreements and disclosures.
114. The next accounting shall list the cemetery plot as personal property.

#### **REMAINING ASSETS**

115. File an amended schedule D listing all assets on hand at the close of the prior accounting/inventory or provide an explanation for the loss of asset(s) and list as a capital transaction.
116. File an amended accounting listing the current total value of the property jointly owned and the ward's share and value of the property. Include the name and address of the joint owner.
117. Petition and order for sale or abandonment of \_\_\_\_\_ per Florida Statute 744.441.
118. File an amended schedule D listing \_\_\_\_\_ as an asset. Payment(s) for the \_\_\_\_\_ is/are listed as a disbursement, however the \_\_\_\_\_ is not listed as a remaining asset.
119. File an amended schedule D removing the \_\_\_\_\_ from the accounting as a remaining asset(s) due to sale.

#### **MORTGAGES, LOANS AND LIABILITIES**

120. File an amended schedule D listing all mortgages, loans and liabilities including a full description/identification, address and current balance due.
121. File a financial statement from \_\_\_\_\_ with a balance of the principal amount owed and the monthly payments due which coincides with balance shown on the accounting to include a copy of reconciliation of report if necessary.

#### **BANK TRANSFERS**

122. File an amended schedule C listing all bank transfers including a bank account number, transfer in/out amount and the transfer in/out date.

#### **BOND COVERAGE**

123. File an amended schedule F correcting/completing all areas.
124. File proof of bond period.
125. File an updated receipt of depository and acknowledgement of copy of order prohibiting withdrawal without court approval from \_\_\_\_\_ to include a current account number, type of account and current balance per Florida Statute 69.031.
126. Updated receipt of depository from \_\_\_\_\_ is required because of change in bank names.
127. The guardian shall review the amount of bond coverage and if applicable, file a petition to increase or decrease the bond coverage amount.
128. The guardian shall obtain an additional bond in the amount of \$ \_\_\_\_\_ for the protection of the assets or submit a petition and proposed order for designated depository in accordance with

F.S. 69.031. *This is in lieu of a separate order for additional bond*

**GENERAL AREAS**

129. File statement attesting that the guardian has obtained a receipt or canceled check for all expenditures made on behalf of the ward and the guardian will preserve along with other substantiating papers for a three year period after discharge of the guardian per Florida Statute 744.3678(3).
130. File a log of mileage, include the date, origination address, destination address and purpose of trip.
131. File a petition and proposed order of reversal of indigence as the initial inventory shows ward has assets and proof of reimbursement or the examining committee fees and the court appointed attorney fees, if applicable.
132. Proof of reimbursement of the examining committee costs to the State of Florida in the amount of \$ .
133. Proof of payment of the audit fee of \$ per Florida Statute 744.3678(4).
134. Signature of guardian(s) under penalties of perjury per Florida Probate Rule 5.610.00.
135. Every guardian shall be represented by an attorney pursuant to Florida Probate Rule 5.030. The guardian shall obtain attorney representation.
136. Signature of attorney.
137. Attorney's address, telephone number including area code and Florida Bar number, Judicial Rule 2.060(d).
138. File a certificate of service showing service of the annual report on the ward per Florida Statute 744.367(3).
139. File a certificate of service showing service of the annual report on the Veterans Administration per Florida Statute 744.634(1).
140. File a certificate of service showing service of the annual report on the interested person(s) per Probate Rule 5.060.
141. File a certificate of service showing service of the annual report on the natural parent(s).
142. File a certificate of service showing service of the annual report on the trustee(s).
143. File a certificate of service showing service of the annual report on the surrogate guardian.
144. File a certificate of service showing service of the trust accounting was sent by the trustee to the Medicaid and/or Social Security Income Office per Florida Administrative Code Chapter 65A-1.702(15)(d).
145. Provide the social security number for the Ward.
146. Acknowledgement of the ward, if voluntary per Florida Statute 744.367(4) & 744.341(3).
147. The Guardian, shall file a disaster plan per Administrative Order No. 2006-079 PA/PI -CIR. Information on forms and instructions is available on the Sixth Judicial Circuit Web site <http://www.jud6.org/>.

**PROFESSIONAL GUARDIAN F.S. 744.102(17)**

148. , File proof of registration for with the Statewide Public Guardianship Office as required by Florida Statute 744.1083(1).
149. If professional guardian, proof of filing the \$50,000.00 blanket fiduciary bond with the Clerk of the Court per Florida Statute 744.1085(2).
150. Professional guardian's blanket fiduciary bond expired on , file a new bond or a rider extending the bond.
151. File a certificate(s) and/or notarized statement by the guardian that the 40 hour guardian education course and all required continuing education course for professional guardians are

- completed per Florida Statute 744.1085(3). Please include all dates of course completion.
152. File a certificate and/or notarized statement by the guardian that the 16 hours of continuing education is completed per Florida Statute 744.1085(3). Include all dates of completion.

#### **NON PROFESSIONAL GUARDIAN**

153. Submit fingerprints for \_\_\_\_\_ per FS 744.3135 with payment to FDLE and other fees required by the local agency performing the fingerprinting. See the Guardian Fingerprinting Information Sheet for more information.
154. File a criminal history information request for \_\_\_\_\_ containing the investigation results from FDLE as required every two years after date of appointment or two years after the date of last submission of fingerprints per Florida Statute 744.3135.
155. If a family/non-professional guardian, file a certificate(s) and/or notarized statement by the guardian that the eight (8) hour guardian education course is completed per FS 744.3145(3).
156. If a family/non-professional guardian, file a certificate(s) and/or notarized statement by the guardian that the eight (8) hour guardian education course is completed per Florida Statute 744.3145(3) by \_\_\_\_\_.

#### **TRUST ACCOUNTING**

*Note that all discrepancies listed under Income, Disbursements, Capital Transactions/Adjustments, Cash Assets, Remaining asset, General areas, Professional & Non-Professional Guardian could be discrepancies for any trust accounting.*

157. The Guardian shall file an accounting for the period of \_\_\_\_\_ of the pooled (special needs) trust created by Court Order on \_\_\_\_\_ per Florida Statute 744.441(19).
158. File an amended accounting with a beginning balance that coincides with the ending balance of the previous accounting/inventory filed.
159. File an amended annual accounting in which the totals of each schedule are the same as the summary page totals.
160. Guardian shall file an amended accounting to include a complete accounting of the trust.
161. File documentation which shows the balance amount used to determine the yearly trustee fees.
162. The trust accounting lists a disbursement of \$ \_\_\_\_\_ on \_\_\_\_\_ for the one time administrative fee; however, the trust agreement states the one time administrative fee should be \$ \_\_\_\_\_. File a written explanation for the different amount or file proof of reimbursement to the trust account.
163. File documentation which shows the method for determining the management fees paid in the amount of \$ \_\_\_\_\_ on \_\_\_\_\_.
164. File documentation showing that the pre-need funeral contract is irrevocable and does not accumulate cash as this may affect the ward's Medicaid and/or Social Security Income eligibility.
165. Guardian shall provide an explanation for \_\_\_\_\_ disbursements paid directly on behalf of the ward as this may reduce the monthly amount of the ward's Social Security Income.
166. Guardian shall provide an explanation for cash disbursements paid directly to the ward as this may affect the ward's Medicaid and/or Social Security Income eligibility.
167. File written documentation showing the method of asset protection for the assets held in the under 65 or pooled trust.
168. File a certificate of service showing service of the trust accounting was sent by the trustee to the Medicaid and/or Social Security Income Office per Florida Administrative Code Chapter 65A-1.702(15)(d).
169. File documentation showing that the attendance or aid payments are reasonable and in

accordance with what the trustee would pay a stranger.  
170. The Guardian shall file written documentation showing proof of execution of the trust agreement.

THE GUARDIAN SHALL WITHIN \_\_\_\_\_ DAYS OF THIS DATE, PROVIDE THE COURT WITH A WRITTEN RESPONSE TO THE INFORMATION LISTED ABOVE. DIRECT THE WRITTEN RESPONSE TO THE CLERK OF THE COURT,

\_\_\_\_\_

**FAILURE TO DO SO SHALL RESULT IN AN ORDER TO SHOW CAUSE WHY THE GUARDIAN SHOULD NOT BE REMOVED AND/OR SANCTIONS IMPOSED.**

DONE AND ORDERED in Chambers at \_\_\_\_\_, \_\_\_\_\_ County, Florida, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_

CIRCUIT JUDGE

Copies to:  
**Attorney of Record:**

**Guardian:**

**Interested Person(s)**

**ATTACHMENT 10**  
IN THE CIRCUIT COURT, \_\_\_\_\_ JUDICIAL CIRCUIT,  
IN AND FOR \_\_\_\_\_ COUNTY, FLORIDA  
PROBATE DIVISION

IN RE: THE GUARDIANSHIP OF

Incapacitated

Case No.:

**ORDER TO FILE REQUIRED DOCUMENTS**

THIS CAUSE coming before the Court upon its own motion and the Court finding from an examination of the file and records of the above-referenced case that the following required documents are delinquent:  
(List all documents requested to complete Clerk's Audit)

ORDERED: That the guardian \_\_\_\_\_, and \_\_\_\_\_, attorney of record, are required to file the above listed documents within twenty (20) days per Florida Statute 744 and Rule 5.042(d) and this file shall be reviewed by the Court in twenty (20) days. Failure to file the required documents may result in appropriate Court action. Any response to this Order shall be in writing.

ORDERED on \_\_\_\_\_, 2015.

\_\_\_\_\_  
CIRCUIT JUDGE

Copies to:

Attorney

Guardian

IF YOU HAVE FILED THE ABOVE DOCUMENTS, PLEASE DISREGARD THIS ORDER

<ADA Compliant Message>

**ATTACHMENT 11**  
IN THE CIRCUIT COURT, \_\_\_\_\_ JUDICIAL CIRCUIT,  
IN AND FOR \_\_\_\_\_ COUNTY, FLORIDA  
PROBATE DIVISION

IN RE: GUARDIANSHIP OF

Incapacitated

Case No.:

**ORDER TO FILE REQUIRED DOCUMENTS AND TO SHOW CAUSE**

It appearing to the Court that the guardian has failed to discharge the duties of the guardian in that he/she has not filed supporting documentation for the annual accounting for the period \_\_\_\_\_ with the Clerk's office, it is therefore:

ORDERED that the Guardian, \_\_\_\_\_, shall fulfill the duties as set forth above, within fifteen (15) days from the date of this Order. If the same is not accomplished within the said time, that the guardian shall appear before this Court in the courtroom \_(no.)\_, \_\_\_\_\_ (address) \_\_\_\_\_ on \_\_\_\_\_ (date) \_\_\_\_\_ at \_\_\_\_\_ (time) \_\_\_\_\_ to show just cause why the guardian should not be removed, adjudged in contempt of Court and punished for such contempt..

\_\_\_\_\_.

ORDERED this \_\_\_\_\_ day of \_\_\_\_\_.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was mailed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ to:

(Name and address of attorney)

(Name and address of guardian)

\_\_\_\_\_  
DEPUTY CLERK