

Arizona Supreme Court  
Administrative Office of the Courts



**Fiduciary Licensing**

*Compliance Audit*

***Graham County Public Fiduciary***

*August 2004*

Certification and Licensing Division  
Compliance Unit

September 28, 2004

Donna Dauenhauer  
Public Fiduciary  
820 West Main Street  
Safford, AZ 85546

Re: Graham County Public Fiduciary Audit Report

Dear Ms. Dauenhauer:

Enclosed is the final compliance audit report for the Graham County Public Fiduciary Office. Thank you for your prompt responses to the draft audit and your corrective action plan.

Thank you also for your cooperation and assistance during the compliance audit process. The hard work exhibited by you throughout the audit process has been appreciated. To the extent the fiduciary audit process will assist the court to ensure the safety, health and welfare of individuals and estates entrusted by the court to your management, we have benefited from our audit of the Graham County Public Fiduciary Office. I hope the Graham County Public Fiduciary and your clients will equally benefit.

If you have any questions, please let me know at (602) 364-2378.

Sincerely,

Nancy Swetnam, Director  
Certification and Licensing Division

Enclosures

copy: Honorable R. Douglas Holt, Presiding Judge, Superior Court in Graham County  
Jim Palmer, Chairman, Graham County Board of Supervisors  
Dave Byers, Director, Administrative Office of the Courts  
Mike Baumstark, Deputy Director, Administrative Office of the Courts

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### *Disclaimer*

*This final report represents the information and conditions encountered at the point in time of the audit and does not purport to represent conditions prior to or subsequent to the performed audit. The information presented does not represent an endorsement or denunciation of the audited fiduciary or business.*

*After this report is distributed to the audited fiduciary, presiding judge of the county and, if a public fiduciary, the county supervisors, it becomes public record.*

# **EXECUTIVE SUMMARY**

## **Executive Summary**

### **Graham County Public Fiduciary**

### **Compliance Audit Report**

The Arizona Supreme Court, Fiduciary Certification Program conducted a compliance audit of Graham County Public Fiduciary pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of March 1, 2004 through March 8, 2004 the Fiduciary Program audited the fiduciary activities of the Graham County Public Fiduciary Office (GCPF) and its certified employees. The following is a summary of the audit findings.

#### ***Finding #1 – Inventories***

*The GCPF did not have inventories and appraisements filed with the court for the clients whose case files were reviewed for compliance.*

The GCPF agreed with the finding and has agreed to complete inventories and appraisements on new clients.

#### ***Finding #2 – Accountings***

*Required client annual accountings either were not submitted to the court or were missing from the fiduciary client files.*

*This finding was dismissed upon GCPF submitting the accountings; however, the auditors were unable to verify the assets or the accuracy of the submitted annual accountings since the accountings were submitted after the conclusion of the audit fieldwork.*

*Corrective action is not required.*

***Finding #3 – Accounting Accuracy***

*Because initial inventories were not prepared by GCPF all subsequent annual accountings were not accurate for lack of a beginning balance. Court submissions whether required or not must be accurate.*

The GCPF did not agree but has agreed to ensure annual accountings' beginning balances will match the ending balances of previous annual accountings, unless it is a first annual accounting where the beginning balance will match the inventory balance.

***Finding #4 – Guardianship Reports***

*Statutorily required guardianship reports were not prepared and submitted to the court.*

The GCPF agreed with the finding and has committed to prepare and submit guardianship reports to the court along with the annual accountings.

***Finding #5 – Standard of Care***

*Lack of follow-up from a prior fiduciary's administration of a client resulted in loss of funds to a client's estate.*

The GCPF agreed with the finding and will now review the work of previous conservators to assure there are no outstanding issues or funds/property needing to be secured.

***Finding #6 – Documentation***

*The GCPF did not keep or exhibit suitable records of the administration of client estates.*

The GCPF agreed with the finding and will maintain suitable documentation in client files in order to determine the rationale for actions taken and to otherwise record business transactions. In addition, GCPF will institute a case management record system.

***Finding #7 – Conflict of Interest  
Third Party Infringement***

*The GCPF engaged in the appearance of a conflict of interest and permitted third party infringement by contracting with family members of a client.*

The GCPF did not entirely agree with the finding. However, the GCPF has agreed to formally hire individuals utilizing a written contract or the County Personnel System.

***Finding #8 – Settlement & Distribution***

*A decedent's estate from 1997 has not been settled and distributed expeditiously as required by statute.*

The GCPF agreed with the finding. GCPF has agreed to either refer the case to the County Attorney's Office for disposition or hire a probate attorney.

***Finding #9 – Knowing the Statutes & Fiduciary Code***

*Each finding of the audit was an example of not knowing the Arizona Code of Judicial Administration ("ACJA") §§ 7-201: General Requirements and 7-202: Fiduciaries.*

The GCPF did not agree with the finding stating it was a non-specific finding that supports previous findings already addressed. GCPF has agreed staff will continue to take available training and make greater efforts to comply with applicable standards and regulations.

***Finding #10 – Compliance***

*Each finding was illustrative of not meeting ACJA Code of Conduct, Standard 7 on Compliance which requires a fiduciary to perform all duties and discharge all obligations in accordance with Arizona law and the administrative rules, court orders, administrative orders, ACJA § 7-201: General Requirements and § 7-202: Fiduciaries.*

The GCPF did not agree with the finding stating it is duplicative of Finding #9. GCPF has agreed staff will continue to take available training and make greater efforts to comply with applicable standards and regulations.

# **FINAL REPORT**

# Graham County Public Fiduciary Compliance Audit Report

## *Objective*

The compliance audit of the Graham County Public Fiduciary Office was conducted pursuant to the Fiduciary Program's responsibilities as set forth in A.R.S. § 14-5651, Arizona Supreme Court Administrative Order No. 2003-31 and the Arizona Code of Judicial Administration (“ACJA”) § 7-201: General Requirements and § 7-202: Fiduciaries.

The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and the Fiduciary Program rules, ACJA § 7-201 and § 7-202.

## *Methodology*

In preparation for testing for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court rules and Fiduciary Program Certification rules, ACJA § 7-201 and § 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing a sample of client case files.

In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Graham County Public Fiduciary. The responses were reviewed and compiled to assist in the development of case file sampling. In addition, information was requested from the Superior Court in Graham County to verify court appointment information.

A stratified sampling approach was used. The selected samples of court appointed client case files were designed to provide conclusions about the accuracy, validity and timeliness of transactions, internal controls and compliance with the fiduciary attributes utilizing a cross-section of samples of court appointment types. Client case files were selected by type of appointment, length of appointment, type of required client protection and initiation or termination of appointment during the review time frame.

From February 23<sup>rd</sup> through February 25<sup>th</sup>, 2004 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files at the Superior Court in Graham County and

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conducted internal controls interviews with the Graham County Public Fiduciary Office staff.

During the period of March 1, 2004 through March 8, 2004 the Fiduciary Program of the Certification and Licensing Division of the Administrative Office of the Courts, Arizona Supreme Court, conducted the onsite fieldwork portion of the audit of the Graham County Public Fiduciary Office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit included the fiduciary activities of the principal and certified staff.

### *Scope*

The review period of the fiduciary activities of the Graham County Public Fiduciary was January 1, 2001 through December 31, 2003. The Graham County Public Fiduciary was the court appointed fiduciary on seventy-three (73) conservator and combination guardian/conservator and personal representative court appointed client cases.

The compliance audit team reviewed a sample of six (6) of the 73 cases of court appointments and terminations, focusing on the internal controls, processes, timeliness and accuracy of client case administration during the review period.

### *Summary*

The Graham County Public Fiduciary's Office has upgraded the accounting process for client funds moving from handwritten accounts to utilizing accounting computer software. There was evidence of the application for benefits for each client, the beginning of client visitation notes and notes of other client related contacts, of agency reports (i.e. social security rep payee reports) being completed and filed timely, of clients signing for their weekly incidental or food checks and of the fiduciaries including their fiduciary certification numbers on court filings as required.

The compliance audit found non-compliance in the areas of inventory and appraisements, accountings, guardianship reports, documentation and ACJA § 7-201: General Requirements and § 7-202: Fiduciaries. These Findings are discussed on the following pages.

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 1</i></b></p> <p style="padding-left: 20px;">➤ <b><i><u>Inventories</u></i></b></p> <p><b><i><u>Related Attributes:</u></i></b></p> <p>ARS § 14-3706(A) &amp; (B) ARS § 14-5418(A) &amp; (B)</p> <p><b><i>Requirements</i></b></p>	<p>All six of the client case files reviewed did not have inventories and appraisements filed with the court.</p> <p>Because there were no inventories filed with the court, copies of the inventories were not provided to the protected persons in the cases of conservatorships and combination guardian/conservatorships as required by statute. As the court appointed personal representative, the fiduciary was to provide a copy of the inventory to heirs/devisees and also to interested persons upon request.</p> <p>Within ninety days of appointment a fiduciary must prepare and file with the court an inventory of the estate of the protected person or the decedent’s estate. The inventory must list with reasonable detail and indicate the fair market value of each item listed on the inventory of the estate as of the date of appointment or date of death.</p> <p>A fiduciary appointed as personal representative in an informal administration may file the inventory with the court and send a copy only to interested persons; or, if the fiduciary elects not to file the inventory with the court must provide a copy of the inventory to each of the heirs or devisees and to any other interested party who requests it. In a formal administration the personal representative must file with the court.</p> <p>A fiduciary appointed as conservator must provide a copy of the inventory to the protected person if they can be located, are at least 14, have sufficient mental capacity or to any parent or guardian with whom the client resides.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We concur with the Finding.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Inventories and appraisements will be completed on each client as their Annual Accounting is due to be updated. Inventories and appraisements on new clients will be conducted within 90 days of their appointment. Inventories will be developed with sufficient detail, including digitized pictures as necessary and will indicate fair market value of each item. Upon completion, copies of the</p>

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inventory will be kept on file and provided to the client, and to any other heir or interested party upon request, if the Fiduciary has been designated as a Personal Representative.”

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 2</i></b></p> <p>➤ <b><i>Accountings</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>ARS § 14-5419(A) &amp; (C)</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(e) &amp;(4)(i).</i></p> <p><b><i>Requirements</i></b></p>	<p>This Finding is dismissed. At the time of the audit field work, there was no evidence in the client files that the annual accountings were filed with the court on or before the anniversary date.</p> <p>The fiduciary located and provided documentation proving client annual accountings were submitted to the court.</p> <p><i>Note: Since the documentation was presented after the conclusion of the audit fieldwork, the auditors did not have the opportunity to review the documentation for accuracy or verification of assets and associated transactions.</i></p> <p>A fiduciary appointed as conservator must account to the court annually on the anniversary date of the appointment.</p> <p>A fiduciary must prepare timely accountings and court documents.</p> <p>A fiduciary appointed as conservator must petition, notice and have a court hearing before an adjudication allowing an intermediate or final accounting.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We do not concur with the Finding. The referenced annual accountings had been completed and filed with the Court.”</p>
<p><b><i>Program Auditor Response to Auditee</i></b></p>	<p>This finding will be changed if the following client annual accountings (conformed copies) which were submitted to the court are sent to the Fiduciary Program:</p> <ul style="list-style-type: none"> <li>• Client # 02 – The last three annual accountings and dates filed</li> <li>• Client # 03 – All three accountings and dates filed</li> <li>• Client # 05 – All three accountings and dates filed</li> </ul> <p>For future reference, auditors will only know information which is presented to them. Therefore, if additional information is available elsewhere, the information should either be referenced in the client files or inform the auditors of the additional information and its location.</p>

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*Corrective Action*

The Annual Accountings in question were submitted to the auditors for confirmation of submission. Corrective action is not required.

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding #3</i></b></p> <p>➤ <b><i>Accounting Accuracy</i></b></p> <p><i>Related Attributes:</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(e) and(4)(i)</i></p> <p><b><i>Requirements</i></b></p>	<p>Because all six of the client files reviewed did not have an inventory and appraisalment, all annual accountings were not accurate court submissions. The inventory and appraisalment performed within the first ninety days of appointment serves as the foundation and the beginning estate asset and income balance for annual accountings. Without the inventory and appraisalment to generate the initial estate balance all subsequent accounting balances will not be accurate.</p> <p>Appointment as a personal representative (Client # 06) does <u>not</u> require the submission of annual accountings to the court. The client estate is to be settled and distributed as soon as possible with a closing statement submitted to the court and a copy of the statement to distributees. See ARS § 14-3933. However, the accountings filed for the decedent’s estate were incorrect for the above stated reason. See Finding # 8.</p> <p>The # 05 client final accounting had a bank statement listed which did not match the accounting period.</p> <p>The fiduciary must ensure any document filed with the superior court is complete, accurate and understandable.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We do not concur with the Findings. Paragraph one of the Finding is repetitive, in that we were previously cited under Finding #1 for inventory deficiencies, and we have indicated that as part of our corrective action, the inventories would be included in the annual accountings.</p> <p>Paragraph two of the Finding indicates that annual accountings are not required for clients in which we function as Personal Representatives, however we believe they are required in accordance with ARS 14-5605(E). The citation is also unclear from the standpoint that if the accountings are unnecessary then we don’t need them, so why further comment that they are incorrect for the same reason cited in paragraph one and Finding #1.</p> <p>Paragraph three indicates that there is a bank statement in a final accounting for Client #5 that does not match the accounting</p>

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	<p>period, however upon further review it has been determined that there are no bank statements in the final accounting.”</p>
<p><b><i>Program Auditor Response to Auditee</i></b></p>	<p>Each finding stands on its own. Inventories and appraisements have very separate requirements from annual accountings. The inventory and appraisal establishes the initial balance for the first annual accounting and subsequent accountings rely upon the accuracy of the inventory and first accounting.</p> <p>The Office was appointed as personal representative for client # 06, not as administrator with “letters of administration”. ARS § 14-5605 is unique to public fiduciaries and is only appropriate for estates whose value does not exceed \$20,000. Client # 06’s estate exceeded \$20,000 plus the appointment was as a personal representative; therefore, ARS § 14-5605 is not applicable.</p> <p>The accountings submitted to the court on behalf of client #06, whether needed or not, must be accurate. <i>By statute, ACJA and rule all submissions to the court must be accurate.</i></p> <p>For client #05, the one accounting the auditors reviewed, covered the time period 03-01-03 through 02-10-04, and referenced on Schedule 2 (Receipts) a Bank of America account, # XXX-XXX-XXXX-0786, entry which was dated 03-19-02 through 12-31-03. The date on the interest earned does not match the accounting period.</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Beginning balances for AAR’s will match the ending balance for the previous AAR, unless it is a first AAR where the beginning balance will match the inventory balance.”</p>

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<p><b><i>Finding #4</i></b></p> <p>➤ <b><i>Guardianship Reports</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>ARS § 14-5315</i></p> <p><b><i>Requirements</i></b></p>	<p>The client files for the two guardianship appointments (clients # 03 &amp; # 04) show no statutorily required guardianship reports were submitted to the court. The statutes are very specific about the requirement to submit annual guardianship reports, about the information the reports must contain and about who is to be copied on the reports.</p> <p>A fiduciary acting as a guardian must submit a written report to the court on each anniversary date of qualification as a guardian. These reports must contain the nine required data elements required in statute, ARS § 14-5315 (C) and specific individuals must be copied as specified in ARS § 14-5315 (B).</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We concur with the Finding.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Guardianship reports will be prepared and submitted to the court along with the annual accountings.”</p>

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding #5</i></b></p> <p>➤ <b><i>Standard of Care</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>ARS § 14-5417</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard 4</i></p> <p><b><i>Requirements</i></b></p>	<p>For client # 05 documentation was not found indicating follow-up of the previous conservator’s administration in spite of a court minute entry requiring the previous conservator to repay funds (surcharge action). Competent management would have:</p> <ul style="list-style-type: none"> <li>• Reviewed the prior administration of the estate</li> <li>• Collected any funds owing to the estate</li> </ul> <p>A fiduciary appointed as a conservator must observe the standard of care applicable to trustees which is the standard observed by a prudent man dealing with the property of another and if the fiduciary has special skills or expertise the fiduciary is under a duty to use those skills.</p> <p>A fiduciary acting as a conservator for an estate must provide competent management of the property and income of the estate.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We concur with the Finding.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“In the future we will apply the Prudent Man standard and review the work of previous conservators, to assure that there are no outstanding issues or funds/property that need to be secured, once the Fiduciary’s Office has been appointed by the Court to assume responsibility for the client.”</p>

## Graham County Public Fiduciary Compliance Audit Report

### ***Finding #6***

#### **➤ *Documentation***

*Related Attributes:*

*ARS § 14-5418(B)*

*Arizona Code of Judicial  
Administration § 7-202,  
Appendix A, Code of  
Conduct, (1)(e) & (3)(a)*

### ***Requirements***

A fiduciary appointed as a conservator must keep, according to state statutes, “suitable” records of the administration of the client’s estate and be able to exhibit those records upon request. Suitable records include conformed copies of client court documents and documentation which tracks the disposition, storage, disbursement and appreciation of items in a client’s estate. Examples of missing documentation are:

- Client # 01 file inventory of assets did not have values or detailed descriptions associated with each listing. The auditor was unable to determine from the file the status of any liens or financial status of the estate. No evidence was in the file of research on potential medical settlements.
- Client # 02 file detail on retroactive SSI payments was missing. There were no reports on client visitations in the files.
- Client # 03 file indicates receiving 3 SSI checks in January, 2003 but no explanation. There was a state tax refund posted but no explanation of the year for the refund, nor tax returns in the client file.
- Client # 04 file indicates the liquidation of a life insurance policy but there is no documentation of the decision-making for liquidating this asset.
- Clients’ # 03 & # 04 files contained no documentation on the ward’s place of residence nor the options and alternatives which may or may not have been available.
- Client # 05 final accounting listed interest earned but provided no documentation of the underlying asset. Neither a bill of sale nor a title to the car was found. The file did not contain proof of restricted account as required by the court. No receipt signed by client upon conservator discharge was found.

The Graham County Public Fiduciary Office will develop a systematic process for documenting the administration of each client’s estate and/or care to include all assets, transactions and activities for each court appointed client.

A fiduciary shall recognize their decisions are open to the scrutiny of other interested parties and, consequently, to criticism and challenge. Regardless, the fiduciary alone is ultimately

## Graham County Public Fiduciary Compliance Audit Report

	responsible for decisions made on behalf of the ward or protected person.
<i>Auditee's Response</i>	“We concur with the Finding, however there was a property tax application (indicating residence) kept in a separate file for Client #3 and there is a receipt on file with regard to Client #5 receiving the conservator discharge notice.”
<i>Corrective Action</i>	“Suitable documentation as indicated in the citation will be retained in the client files, in order to determine the rationale for actions taken and to otherwise record business transactions. A case management record will also be instituted for each client that will record a history of the actions taken with regard to the client. The Case Management Record will be instituted for each client within 90 days.”

## Graham County Public Fiduciary Compliance Audit Report

### ***Finding #7***

➤ **Conflict of Interest**

➤ **Third Party  
Infringement**

*Related Attributes:*

*Arizona Code of Judicial  
Administration § 7-202,  
Appendix A, Code of  
Conduct, Standard (2)(b)  
&(2)(c)*

The Graham County Fiduciary Office is engaging in the appearance of a conflict of interest and permitting third party infringement by contracting with family members of a client (# 04 & # 05).

- The Graham County Public Fiduciary was appointed the successor conservator for client # 05. The primary family member, the mother of the client had been ordered by the court to repay funds to the client's estate she had taken while appointed as the original conservator.
- Graham County Public Fiduciary Office did not recover the funds the mother was ordered by the court to repay to the client.
- The mother of client # 05 was unemployed and requested funds for expenses from the Graham County Public Fiduciary Office. The Office, according to the case records, inquired when the mother was going to get a job.
- Graham County Fiduciary Office subsequently contracted with the mother to provide services to other clients of the Office. The grandfather of the client # 05 was also contracted to provide services to other clients of the Office. As the mother's employer the Office had the ability to garnish a portion of her wages to repay the client's estate.
- There was no supporting documentation indicating the mother and grandfather are supervised but for their handwritten billing submissions. It appears the mother prepares and signs all billings.
- Court records from the mother's period of appointment as the original conservator of client # 05's estate, indicate the mother had a conviction for felony theft.
- Graham County Fiduciary Office purchased a car from the mother for the client (# 05) for \$400.00. The mother had been given the car at no cost. The title to the car remains in the mother's name. The grandfather was paid for significant repairs on the car.

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<i>Requirements</i>	<ul style="list-style-type: none"> <li>• Staff indicated the mother is continually given “things” by the clients she is contracted to provide services for. These clients have been adjudicated in need of protection or incapacitated and, therefore, unable to make those decisions.</li> </ul> <p>Graham County Fiduciary Office must avoid self-dealing and the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person. In situations where no other services are available, the fiduciary must disclose the potential conflict in a petition to the superior court, seeking approval prior to the provision of services.</p> <p>The Graham County Fiduciary Office must vigorously protect the rights of the ward or protected person against infringement by third parties.</p>
<i>Auditee's Response</i>	<p>“We do not entirely concur with the Finding. Bullets #1-6 are related to Finding #5, i.e., not following up on issues with regard to a prior conservator, and those issues are therefore duplicative.”</p> <p>“Simply hiring someone that is related to an existing client is not a conflict of interest or third party infringement, if they are not assigned to accomplish work for the client they are related to.”</p> <p>“We do concur that the purchase of the car described in Bullet #7 was something that probably should not have been allowed, but we object to the use of the terms “Conflict of Interest”, “Third Party Infringement” and “Self-Dealing”, since none of those terms apply to actions taken by our office staff. I recommend use of the term “Prudent Man” standard cited in Finding #5. We simply allowed the son to buy a car from the Mother for less than market value, as the car was worth more than \$1,000. Also, it doesn’t matter where the Mother got the car from, as it was still hers to give and it had a certain market value, plus the grandfather was reimbursed for mechanic expenses he put up the money for, he wasn’t paid for doing mechanic work.”</p>

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	<p>“With regard to Bullet #8, staff indicated that the referenced individual was known to be given things from people in the community, not from fiduciary clients. Also, we never had a contract with this individual, although she was allowed to accomplish work for clients she was not related to.”</p>
<p><b><i>Program Auditor Response to Auditee</i></b></p>	<p>The issue is not related to Finding # 5 or following up on issues. The issue is of the <i>appearance of a conflict of interest and third party infringement</i>. There does not need to be an <i>actual</i> conflict of interest only the <i>appearance</i> of a conflict for there to be a problem. Every action taken by the contractor (mother) is a reflection of and a responsibility of the Office.</p> <p>To avoid actual or the appearance of a conflict of interest and third-party infringement full-disclosure, openness and supervision of the individuals the Office employs is necessary. <i>Informing the court and all interested parties when there is a potential conflict of interest is required</i>. These actions will limit the Office’s and the County’s liability should a problem occur.</p> <p>The corrective action to develop a contract format for the Office to use with people hired to work for clients or hiring through the County’s Personnel system to accomplish the work is accepted.</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Based on your recommendations, the referenced individual will no longer be eligible for hire by the Fiduciary’s Office to accomplish work for clients. In the future we will either develop a contract format to use with people that are hired to do work for clients, or we will hire someone through the County’s Personnel System to accomplish the work. We have a pending budget request with the Board of Supervisors to employ an additional staff person to accomplish outside the office case management services.”</p>

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<p><b><i>Finding #8</i></b></p> <p>➤ <b><i>Settlement &amp; Distribution</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>ARS § 14-3704</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard 5.</i></p> <p><b><i>Requirements</i></b></p>	<p>In one of the client case files reviewed (client # 06) the client died in December, 1997 and, to date, the estate has not had a settlement and distribution. A will directed a trust to be established and over six years later the trust has not been established.</p> <p>A fiduciary must proceed expeditiously with the settlement and distribution of a decedent’s estate and except as otherwise ordered do so without adjudication.</p> <p>A fiduciary acting as PR must settle and distribute the estate efficiently, timely and in the best interest of the estate.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We concur with the Finding. We have made a lot of progress in expediting final accountings over the last several years, however the case cited is a relatively large estate, complicated by a will that recommends the establishment of a trust, in addition to the fact that the heir to the estate is also a fiduciary client.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“We will refer this case to the County Attorney’s Office for disposition, anticipating that they will either resolve the case or provide a recommendation to hire a Probate Attorney or select a bank to set up the Trust. We will then follow up with completion of the final accounting.”</p>

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding #9</i></b></p> <p>➤ <b><i>Knowing Statutes &amp; Code</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard(4)(a) &amp; (5)(a)</i></p> <p><b><i>Requirements</i></b></p>	<p>Upon appointment the fiduciary must become informed of the statutory requirements for managing a protected person’s or decedent’s estate. Each Finding is an example of not meeting the Arizona Code of Judicial Administration § 7-201: General Requirements and § 7-202: Fiduciaries.</p> <p>Both certified fiduciaries in the Graham County Public Fiduciary Office will take appropriate steps to learn the statutory requirements and the fiduciary code of conduct for managing a protected person’s or decedent’s estate.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We do not concur with the Finding. While there is always room for improvement, both staff in the Fiduciary’s Office are certified public fiduciaries and have taken the initial training and annual updates offered by the Supreme Court, which includes statutory and regulatory information. Also, this is a non-specific finding that appears to be inserted to support previous findings that have already been addressed.”</p>
<p><b><i>Program Auditor Response to Auditee</i></b></p>	<p>Each finding stands on its own. It is implicit in the findings of the audit the certified fiduciaries do not fully know the statutes and the Arizona Code of Judicial Administration or the other findings would not have occurred.</p> <p>The Fiduciary Program will no longer be providing training. Knowing the statutes and fiduciary code is the certified fiduciary’s responsibility. Obtaining the necessary training is the responsibility of the certified fiduciary.</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Staff will continue to take available training and make greater efforts to comply with applicable standards, statutes and regulations.</p>

## Graham County Public Fiduciary Compliance Audit Report

<p><b><i>Finding #10</i></b></p> <p>➤ <b><i>Compliance</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard 7</i></p> <p><b><i>Requirements</i></b></p>	<p>“A fiduciary must perform all of their duties and discharge all of their obligations in accordance with current Arizona law and the administrative rules, administrative orders, Arizona Code of Judicial Administration § 7-201: General Requirements and this code (§ 7-202) section adopted by the supreme court governing the certification of fiduciaries.” Each Finding (#’s 1 through 8) is illustrative of not meeting the <i>Code of Conduct, Standard 7</i>.</p> <p>The Graham County Public Fiduciary Office must ensure the office and the certified fiduciaries perform all of their duties and discharge all of their obligations to meet the requirements of <i>Standard 7</i>.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“We do not concur with the Finding, since it is duplicative to Finding #9. Also, there were three comment sections identified in the opening letter, two of which were additionally cited as Findings #7 &amp; 8. It is suggested that two of the comment sections in the opening letter be dropped in favor of Findings #7 &amp; 8, and that Findings 9 &amp; 10 be a comment section in the opening letter, since they are relatively non-specific.”</p>
<p><b><i>Program Auditor Response to Auditee</i></b></p>	<p>Each finding stands on its own. This finding was based on the absence of compliance with the three statutorily required major basic tasks of a fiduciary – (1) inventory and appraisalment; (2) annual accountings; and (3) guardianship reporting.</p> <p>By not fulfilling the fundamental requirements of a fiduciary and stating the certified fiduciaries will “make greater efforts to comply with applicable standards, statutes and regulations”, it is apparent the fiduciaries do not understand compliance is required—not optional.</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Staff will continue to take available training and make greater efforts to comply with applicable standards, statutes and</p>

## Graham County Public Fiduciary Compliance Audit Report

	regulations.”
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# **APPENDIX**

## **RESPONSE TO FINAL REPORT**



# GRAHAM COUNTY PUBLIC FIDUCIARY

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**DATE:** APRIL 27, 2004

**TO:** J. R. RITTENHOUSE, FIDUCIARY PROGRAM MANAGER  
KITTY BOOTS, FIDUCIARY PROGRAM REVIEW SPECIALIST

**FROM:** DONNA DAUENHAUER, PUBLIC FIDUCIARY

**SUBJECT:** DRAFT FIDUCIARY COMPLIANCE AUDIT REPORT

Please accept the following responses to the draft Fiduciary Compliance Audit Report:

**Finding #1 - Inventories**

**Graham County Response:** We concur with the Finding.

**Corrective Action:** Inventories and appraisements will be completed on each client as their Annual Accounting is due to be updated. Inventories and appraisements on new clients will be conducted within 90 days of their appointment. Inventories will be developed with sufficient detail, including digitized pictures as necessary and will indicate fair market value of each item. Upon completion, copies of the inventory will be kept on file and provided to the client, and to any other heir or interested party upon request, if the Fiduciary has been designated as a Personal Representative.

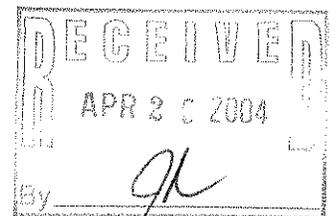
**Finding #2 - Accountings**

**Graham County Response:** We do not concur with the Finding. The referenced annual accountings had been completed and filed with the Court. When the Review Specialist, Kitty Boots went to the Courthouse to review the files, she attempted to locate the files without staff assistance. The Clerk of the Court's Office has a split filing system that does not keep all filings in the main file, until all documents are put on microfiche. Attached is proof of the referenced filings. In terms of records on file in the Fiduciary Office, only the last interim accounting is on file due to a lack of space, the rest are placed in storage.

**Corrective Action:** None needed.

**Finding #3 - Accounting Accuracy**

**Graham County Response:** We do not concur with the Finding. Paragraph one of the Finding is repetitive, in that we were previously cited under Finding #1 for inventory



deficiencies, and we have indicated that as part of our corrective action, the inventories would be included in the annual accountings.

Paragraph two of the Finding indicates that annual accountings are not required for clients in which we function as Personal Representatives, however we believe they are required in accordance with ARS 14-5605(E). The citation is also unclear from the standpoint that if the accountings are unnecessary then we don't need them, so why further comment that they are incorrect for the same reason cited in paragraph one and Finding #1?

Paragraph three indicates that there is a bank statement in a final accounting for Client #05 that does not match the accounting period, however upon further review it has been determined that there are no bank statements in the final accounting.

**Corrective Action:** Same as Finding # 1 for Paragraph one.

#### **Finding #4 - Guardianship Reports**

**Graham County Response:** We concur with the Finding.

**Corrective Action:** Guardianship reports will be completed and submitted as directed, at the same time that the annual accountings are due to be updated.

#### **Finding #5 - Prudent Man**

**Graham County Response:** We concur with the Finding.

**Corrective Action:** In the future we will apply the Prudent Man standard and review the work of previous Conservators, to assure that there are no outstanding issues or funds/property that need to be secured, once the Fiduciary's Office has been appointed by the Court to assume responsibility for the client.

#### **Finding #6 - Documentation**

**Graham County Response:** We concur with the Finding, however there was a property tax application (indicating residence) kept in a separate file for Client #03 and there is a receipt on file with regard to Client #05 receiving the conservator discharge notice.

**Corrective Action:** Suitable documentation as indicated in the citation will be retained in the client files, in order to determine the rationale for actions taken and to otherwise record business transactions. A case management record will also be instituted for each client that will record a history of the actions taken with regard to the client. The Case Management Record will be instituted for each client within 90 days.

### **Finding #7 - Conflict of Interest**

**Graham County Response:** We do not entirely concur with the Finding. Bullets #1-6 are related to Finding #5, i.e., not following up on issues with regard to a prior conservator, and those issues are therefore duplicative.

Simply hiring someone that is related to an existing client is not a conflict of interest or third party infringement, if they are not assigned to accomplish work for the client they are related to.

We do concur that the purchase of the car described in Bullet #7 was something that probably should not have been allowed, but we object to the use of the terms "Conflict of Interest", "Third Party Infringement" and "Self-Dealing", since none of those terms apply to actions taken by our office staff. I recommend use of the term "Prudent Man" standard cited in Finding #5. We simply allowed the son to buy a car from the Mother for less than market value, as the car was worth more than \$1,000. Also, it doesn't matter where the Mother got the car from, as it was still hers to give and it had a certain market value, plus the grandfather was reimbursed for mechanic expenses he put up the money for, he wasn't paid for doing mechanic work.

With regard to Bullet #8, staff indicated that the referenced individual was known to be given things from people in the community, not from fiduciary clients. Also, we never had a contract with this individual, although she was allowed to accomplish work for clients she was not related to.

**Corrective Action:** Based on your recommendations, the referenced individual will no longer be eligible for hire by the Fiduciary's Office to accomplish work for clients. In the future we will either develop a contract format to use with people that are hired to do work for clients, or we will hire someone through the County's Personnel System to accomplish the work. We have a pending budget request with the Board of Supervisors to employ an additional staff person to accomplish outside the office case management services.

### **Finding #8 - Settlement & Distribution**

**Graham County Response:** We concur with the Finding. We have made a lot of progress in expediting final accountings over the last several years, however the case cited is a relatively large estate, complicated by a will that recommends the establishment of a trust, in addition to the fact that the heir to the estate is also a fiduciary client.

**Corrective Action:** We will refer this case to the County Attorney's Office for disposition, anticipating that they will either resolve the case or provide a

recommendation to hire a Probate Attorney or select a bank to set up the Trust. We will then follow up with completion of the final accounting.

**Finding #9 - Knowing Statutes and Codes**

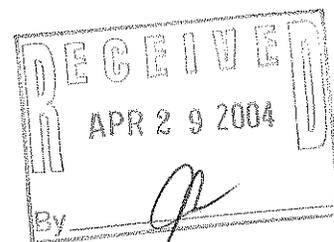
**Graham County Response:** We do not concur with the Finding. While there is always room for improvement, both staff in the Fiduciary's Office are certified public fiduciaries and have taken the initial training and annual updates offered by the Supreme Court, which includes statutory and regulatory information. Also, this is a non-specific finding that appears to be inserted to support previous findings that have already been addressed.

**Corrective Action:** Staff will continue to take available training and make greater efforts to comply with applicable standards, statutes and regulations.

**Finding #10 Compliance**

**Graham County Response:** We do not concur with the Finding, since it is duplicative to Finding #9. Also, there were three comment sections identified in the opening letter, two of which were additionally cited as Findings #7 & 8. It is suggested that two of the comment sections in the opening letter be dropped in favor of Findings # 7 & 8, and that Findings #9 & 10 be a comment section in the opening letter, since they are relatively non-specific.

**Corrective Action:** See #9.



GRAHAM COUNTY  
CLERK OF THE SUPERIOR COURT  
REGISTER OF ACTIONS

TIME: 03:42:52 PM  
DATE: Apr 8, 2004  
PAGE: 1

CASE: [REDACTED]  
CONSER. OF [REDACTED]

STATUS: P PENDING

FILING DATE: 05-28-1999 CASE TYPE: P02 PB-CONSERVATORSHIP-INCAP ADULT  
EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
05-28-1999	01	FUND: BASE FEES	27113	\$106.00	
05-28-1999	02	PET FOR GRDNSHP/CONSERVATO		\$0.00	
05-28-1999	03	APPL TO ESTBL IDENTY (12-6 DESCRIPTION OF CONSERVATOR		\$0.00	
05-28-1999	04	ACCEPTANCE SRVCE (IN-STATE ACCEPTNACE OF APPOINTMENT AS CONSERVATOR FOR A MINOR		\$0.00	
05-28-1999	05	AFFIDAVIT OF PROPOSED APPOINTEE PURSUANT TO ARS 14-5106		\$0.00	
05-28-1999	06	ACCEPTANCE SRVCE (IN-STATE AND WAIVER OF NOTICE OF [REDACTED]		\$0.00	
05-28-1999	07	STATEMENT OF BASIS FOR FEE		\$0.00	
05-28-1999	01	PYMT: PETITION APPT CONSER RECEIVED OF: BROWN, ARENOFSKY & SQUIRE MEMO: RECT #74341	A000016939	\$-106.00	
06-14-1999	01	MINUTES JUDGE ASSIGNMENT -ASSIGNED TO HON. C. R. PURSLEY		\$0.00	
06-16-1999	01	ME HEARING ON PETITION Gloria L. Farlow appointed Conservator		\$0.00	
06-16-1999	02	ORDER for Appointment of Conservator for Minor & Approving Fee Agreement		\$0.00	
06-16-1999	03	ORDER to Conservator(s) & Acknowledgment		\$0.00	
06-16-1999	04	LETTERS OF CONSERVATORSHIP Letters of Conservator for a Minor		\$0.00	
08-26-1999	01	PROOF OF DEPOSITORY OF RESTRICTED ACCOUNT FROM DEPOSITORY.		\$0.00	
09-22-1999	01	MOTION TO WITHDRAW OF ATTORNEY AS COUNSEL OF RECORD.		\$0.00	
12-06-1999	01	FUND: FEES - MISC		\$18.00	
12-06-1999	01	PYMT: MISC SERVICE FEE RECEIVED OF: [REDACTED] MEMO: RECT#75693	A000019518	\$-18.00	
12-08-1999	01	PETITION PETITION FOR WITHDRAWAL OF FUNDS FROM MINOR'S RESTRICTED ACC OUNT AND CONSENT OF MINOR		\$0.00	
12-08-1999	02	ORDER ORDER AUTHORIZING RELEASE OF FUNDS		\$0.00	
12-08-1999	03	MINUTES PETITION FOR FUNDS BEFORE THE COURT, THE COURT SIGNS THE ORD ER FOR THE CONSERVATOR TO WITHDRAW \$6,000		\$0.00	

GRAHAM COUNTY  
CLERK OF THE SUPERIOR COURT  
REGISTER OF ACTIONS

TIME: 03:42:52 PM  
DATE: Apr 8, 2004  
PAGE: 2

CASE: [REDACTED]  
CONSER. OF [REDACTED]

STATUS: P PENDING

FILING DATE: 05-28-1999 CASE TYPE: P02 PB-CONSERVATORSHIP-INCAP ADULT  
EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
12-28-1999	01	PETITION FOR WITHDRAWAL OF FUNDS FROM MINOR'S RESTRICTED ACCOUNT AND CONSENT OF MINOR.		\$0.00	
12-28-1999	02	STATEMENT FINANCIAL STATEMENT OF CUSTODIAL PARENT(S) OF MINOR.		\$0.00	
12-28-1999	03	NOTICE OF HEARING SET FOR WED, JANUARY 5, 2000 AT 9:00AM.		\$0.00	
01-18-2000	01	MINUTES GLORIA L. FARLOW IS ORDERED TO PREPARE FOR THE COURT AN ACCOUNTING IN ACCT [REDACTED]. FURTHER ORDERED THAT THE CONSERVATOR PROVIDE THE COURT WITH A CURRENT STATEMENT SO THAT THE COURT MAY BE SATISFIED WITH THE CURRENT AMOUNT IN THE FUND. ON THUS. 2/3/2000 AT 8:30AM.		\$0.00	
02-01-2000	01	MINUTES DUE TO A CONFLICT I THE COURT'S CALENDAR IT IS ORDERED VACATING THE ACCOUNTING CURRENTLY SET FOR 2/3/2000 AND RESETTING TO THURSDAY, 2/10/2000 AT 8:30AM.		\$0.00	
02-11-2000	01	HEARING DONNA DAUENHAUER APPOINTED CONSERVATOR		\$0.00	
02-16-2000	01	LETTERS OF CONSERVATORSHIP		\$0.00	
02-23-2000	01	MINUTES ORDERED TAHT MS. FARLOW APPEAR IN COURT ON FRIDAY, MARCH 3, 2000 AT 9AM. TO DISCUSS WITH THE COURT THE COURT'S CONCERNS OF REPARYMENT OF THE MONEY TAKEN OUT OF THE ESTATE IN DECEMBER AND HOW THE SOCIAL SECURITY MONTHLY PAYMENTS ARE BEING SPENT. MS. DAUENHAUER IS ALSO REQUESTED TO BE PRESENT AS CONSERVATOR FOR THE ESTATE.		\$0.00	
03-08-2000	01	HEARING		\$0.00	
03-29-2001	01	NOTICE OF HEARING OF PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTAT E BY PUBLIC FIDUCIARY		\$0.00	
04-06-2001	01	ORDER APPROVING INTERIM ACCOUNT BY THE PUBLIC FIDUCIARY		\$0.00	
03-19-2002	01	PET FOR APPRVL OF INTERIM		\$0.00	
03-19-2002	02	PROOF OF NOTICE		\$0.00	
03-19-2002	03	ORDER APPROVING INTERIM AC		\$0.00	
04-12-2002	01	ME HEARING ON PETITION Interim Accounting approved		\$0.00	
04-12-2002	02	ORDER APPROVING INTERIM AC		\$0.00	
09-18-2002	01	RELEASE PETITION FOR RELEASE OF FUNDS FROM RESTRICTED ACCOUNT		\$0.00	
09-18-2002	02	REQUEST FOR REQUEST TO THE COURT		\$0.00	

GRAHAM COUNTY  
CLERK OF THE SUPERIOR COURT  
REGISTER OF ACTIONS

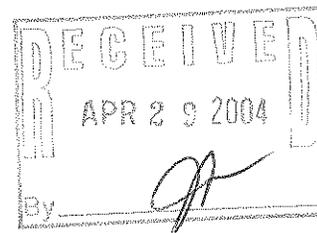
TIME: 03:42:52 PM  
DATE: Apr 8, 2004  
PAGE: 3

CASE: [REDACTED]  
CONSER. OF [REDACTED]

STATUS: P PENDING

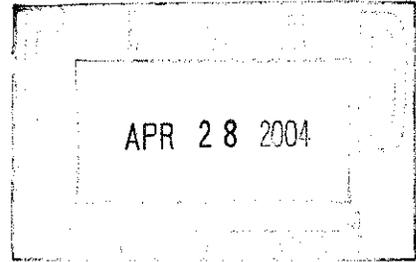
FILING DATE: 05-28-1999 CASE TYPE: P02 PB-CONSERVATORSHIP-INCAP ADULT  
EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
09-18-2002	03	NOTICE OF HEARING NOTICE OF HEARING REGARDING RELEASE OF FUNDS FROM RESTRICTED ACCOUNT HEARING SET FOR 4:00 ON 18TH OF SEPTEMBER.		\$0.00	
09-18-2002	04	PROOF OF NOTICE PROOF OF NOTICE OF HEARING FOR RELEASE OF FUNDS FROM RESTRICTED ACCOUNT		\$0.00	
11-18-2002	01	HEARING request for release of fund is denied		\$0.00	
04-02-2003	01	PROOF OF NOTICE [REDACTED] GLORIA FARLOW		\$0.00	
04-02-2003	02	NOTICE OF HEARING HEARING SET FOR APRIL 16, 2003 AT 8:30 A.M.		\$0.00	
04-02-2003	03	PET FOR APPROVAL		\$0.00	
04-16-2003	01	ORDER APPROVING INTERIM AC		\$0.00	
07-08-2003	01	ACCTING/ANNUAL		\$0.00	
01-27-2004	01	NOTICE OF HEARING HEARING SET FOR 2-4-04 AT 8:30 A.M.		\$0.00	
01-27-2004	02	PROOF OF NOTICE		\$0.00	
01-27-2004	03	PET FOR APPROVAL OF FINAL ACCOUNTING DISCHARGE OF CONSERVATOR AND CLAIMS AGAINST ESTATE		\$0.00	
02-10-2004	01	ME HEARING ON PETITION CONSERVATORSHIP TERMINATED; PUBLIC FIDUCIARY DISCHARGED		\$0.00	
02-10-2004	02	ACCOUNTING - FINAL		\$0.00	



IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GRAHAM COUNTY



1  
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7

In the Matter of the Estate of: )  
)  
)  
)  
)  
)  
)

No. [REDACTED]

RECEIPT

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19

The undersigned, [REDACTED], a distributee of the Estate, states of follows:

1. The undersigned acknowledges receipt of the following asset(s):  
Cashier Check in the amount of \$454.38  
Savings Account at Bank of America approx. bal. of 29,712.64
2. The undersigned acknowledges receipt from Donna Dauenhauer, Graham County Public Fiduciary of the Estate, of a complete written account of the administration of the Estate.
3. The undersigned acknowledges that the distribution listed herein represents the entire share of this Estate to which the undersigned is entitled.
4. The undersigned releases Donna Dauenhauer, Graham County Public Fiduciary of the Estate, from further liability or accountability in connection with the administration of the Estate.

DATED this 10<sup>th</sup> day of February, 2004

The foregoing instrument is a full, true and correct copy of the original on file in this office.

Attest 4-28-04 19 \_\_\_\_\_ Name

Darlee Maylen Clerk of the Superior Court of the State of Arizona, in and of the county of Graham

By Rebecca Ornelas Deputy 294 P St Dr  
Address

22  
23

Check if Amended For Year 2000  [95]

1 First name and initial - if joint return, also give spouse's name and initial [REDACTED] Last name [REDACTED] Your social security number [REDACTED]

2 Present home address - number and street, including apartment number or rural route Apt. No. [REDACTED] Daytime telephone [REDACTED] Spouse's social security number [REDACTED]

3 City, town or post office [REDACTED] Home telephone [REDACTED] Your date of birth [79] [REDACTED]

**Qualifications For Credit**

4 On December 31, 2000, were you renting or did you own? If you own a mobile home but rent the space, check "rent".

	Rent	Own
4	X	
5	X	
6	X	
7	X	
8		X
9	X	

5 Were you an Arizona resident for all of 2000? If No, STOP. You do not qualify.

6 Did you pay property taxes on your home, pay rent, or pay a combination of both in 2000? See instructions for other qualifications. If No, STOP. You do not qualify. [88]

7 Is this the only Property Tax Refund being claimed in your household? If No, STOP. You do not qualify.

8 Were you 65 or older in 2000? Enter birth date above. [81]

9 Did you receive Title 16, SSI payments in 2000? If yes, attach proof. [80]

If you answered No to both 8 and 9, STOP. You do not qualify.

Income	10	TOTAL HOUSEHOLD INCOME. Enter the amount from page 2, line J, column 4	10		00
Credit	11	a. If you lived alone, enter the amount of credit from page 2, Schedule I, and check box <input checked="" type="checkbox"/> Schedule I		0	00
		b. If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Schedule II, and check box <input type="checkbox"/> Schedule II	11	502	00
	12	If you owned your property, enter property taxes actually paid during 2000. Attach copy of property tax statement or other evidence of property taxes paid	12	0	00
	13	If you rented, enter property taxes paid by your landlord on your portion of rents. Attach Form 201	13	257	00
	14	Total property taxes paid in 2000. Add lines 12 and 13	14	257	00
	15	Amount of Credit. Enter the amount from line 11 or line 14, whichever is less. If you have to file Arizona Form 140 or 140A, enter this amount on Form 140, page 1, line 37, or Form 140A, line 32	15	257	00
	16	If you have been claimed as a dependent on anyone else's tax return complete the following. Name of taxpayer who claimed you: _____ Social security number: _____ Address: _____			

**Amended**

If this is your first claim for 2000 - STOP HERE AND GO TO THE SIGNATURE BOX.  
If this is an amended claim, complete lines 17 through 19, and check the box at the top of the form.

17	Enter the amount from line 5 of the worksheet on page 5 of the instructions	17	502	00
18	Additional refund. If line 15 is larger than line 17, subtract line 17 from line 15	18	0	00
19	Amount to pay. If line 15 is less than line 17, subtract line 15 from line 17	19	257	00

DOR USE ONLY [82]

**Please Sign Here**

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete.  
Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
Your signature \_\_\_\_\_ Date \_\_\_\_\_ Occupation \_\_\_\_\_

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

**Paid Preparer's Information**

Preparer's signature: Mona Stuenkel Firm's name (preparer's if self-employed): GRAHAM COUNTY PUBLIC FIDUCIARY

Preparer's TIN: 86-0686950 Date: 5-30-01 Preparer's address: 820 W. Main Safford, AZ 85546

Mail to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

You must file this form or Form 204 by April 16, 2001

Use Form 201 if you rented in 2000 and are claiming the property tax credit. This certificate shows what portion of your rent money went to pay taxes. Your landlord or designated agent must sign and complete this form in order for you to qualify for your credit. Use black ink only.

HOW TO USE THIS FORM

HOMEOWNERS:

If you own the home you live in, **do not** use this form. Homeowners claiming a PTC rebate **must** send a statement of property taxes paid rather than this form. See Form 140PTC instructions.

RENTERS SEEKING A TAX REBATE ON FORM 140PTC:

1. Ask your landlord to complete Part I of this form.
2. Complete Part II yourself if you qualify (see instructions).
3. Use this information to fill in your Form 140PTC.
4. Attach this certificate to your Form 140PTC and keep a copy for your tax records.

WARNING:

Be sure to get this form completed by your landlord well before April 15 or request an extension to protect the credit. Landlords may not have the information immediately available.

First name and initial - also give spouse's name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Social security number \_\_\_\_\_

Part I

To Be Completed By Your Landlord

1 Name of landlord Pima Motel

2 Number and street address 187 West Center - Drawer 579

3 City Pima County Graham State Arizona ZIP code 85546

4 Business name of rental property (if any) \_\_\_\_\_

5 Number and street address \_\_\_\_\_

6 City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

7 If any of your tenants received rent subsidies in 2000, check this box .....	7	Yes
8 If the property was exempt from property tax during 2000, check this box .....	8	Yes
9 If you occupy any portion of the property you rent or lease to others, check this box .....	9	Yes
10 Enter property tax factor .....	10	<u>.09</u>

Signature of Responsible Party

I declare that I have examined this statement and to the best of my knowledge and belief it is correct and complete.

11 Shanda K. Smith Date 4/13/01  
Signature of owner, lessor, or manager of rental property

12 Shanda K. Smith 428-7130  
Name of signing party (print or type) Owner's or property manager's telephone number  
(For verification of information only)

Part II

Tenant Claiming Property Tax Credit - Must Complete Part II

13 Enter total rents paid in 2000 not including subsidies .....	13	<u>2854</u>
14 Enter property tax factor from line 10 above .....	14	<u>.09</u>
15 Multiply line 13 by line 14. Enter result here and on Form 140PTC, line 13. (This is the amount of rent which constitutes property taxes) .....	15	<u>256 86</u>

Check if amended for year 2001:  95

140PT-855-0007773

\*\*\*\*\*5-DIGIT 85546

Your Social Security Number [REDACTED]

Spouse's Social Security Number [REDACTED]

Your date of birth [REDACTED]

Home phone: ( ) ( ) ( ) ( ) ( ) ( )

City, town or post office State Zip Code

FOR DOR USE ONLY

Qualifications for Credit

- 4 On December 31, 2001, were you renting or did you own? If you own a mobile home but rent the space, check "Rent".....
- 5 Were you an Arizona resident for all of 2001? If "No", STOP. You do not qualify.....
- 6 Did you pay property taxes on your home, pay rent, or pay a combination of both in 2001? See instructions for qualifications. If "No", STOP. You do not qualify.....
- 7 Is this the only Property Tax Refund being claimed in your household? If "No", STOP. You do not qualify.....
- 8 Were you age 65 or older in 2001? Enter birth date above.....
- 9 Did you receive Title 16, SSI payments in 2001? If "Yes", attach proof. If you answered "No" to both 8 and 9, STOP. You do not qualify.....

Rent	Own
X	
Yes	No
X	
X	
X	
	X
X	

88

81

80

82 CHECK ONE if filing under an extension:  
4 month extension 82D   
6 month extension 82F

Income

10 TOTAL HOUSEHOLD INCOME: Enter the amount from page 2, Part I, line J, column 4.....

Credit

- 11 a. If you lived alone, enter the amount of credit from page 2, Part I, Schedule I, and check the box..... 11a  Schedule I
- b. If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part I, Schedule II, and check the box..... 11b  Schedule II
- 12 If you owned your property, enter property taxes actually paid during 2001. Attach copy of property tax statement or other evidence of property taxes paid.....
- 13 If you rented, enter property taxes paid by your landlord on your portion of rents. Attach Form 201.....
- 14 Total property taxes paid in 2001. Add lines 12 and 13.....
- 15 Amount of Property Tax Credit: Enter the amount from line 11 or line 14, whichever is less.....
- 16 If you have been claimed as a dependent on anyone else's tax return, complete the following:  
Name of taxpayer who claimed you: \_\_\_\_\_ Social Security No.: \_\_\_\_\_  
Address: \_\_\_\_\_
- 17 Credit for increased excise taxes from Form 140PTC, page 2, Part II, line 6.....
- 18 Enter the number from page 2, Part II, line 2, here..... 18
- 19 Total Credit: Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A.....

10	0	00
11	502	00
12	0	00
13	168	00
14	168	00
15	168	00
17	0	00
19	168	00
20		00
21		00
22		00

If this is your first claim for 2001, STOP HERE AND GO TO THE SIGNATURE BOX. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.

- 20 Enter the amount from line 5 of the worksheet on page 5 of the instructions.....
- 21 Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19.....
- 22 Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; include SSN on payment.....

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE DATE OCCUPATION

SPOUSE'S SIGNATURE DATE SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S TIN DATE PAID PREPARER'S ADDRESS

8670696950 4-5-02 GRAHAM COUNTY PUBLIC FIDUCIARY 820 W. Main Safford, AZ 85546

Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.  
You must file this form, or Form 204, by April 15, 2002.

Use Form 201 if you rented in 2001 and are claiming the property tax credit. This certificate shows what portion of your rent money went to pay taxes. Your landlord or designated agent must sign and complete this form in order for you to qualify for your credit. **USE BLACK INK ONLY.**

**HOW TO USE THIS FORM**

**Homeowners:**

- If you own the home you live in, do not use this form. Homeowners claiming a PTC rebate must send a statement of property taxes paid rather than this form. See Form 140PTC instructions.

**Renters Seeking a Tax Rebate on Form 140PTC:**

- Ask your landlord to complete Part I of this form.
- Complete Part II yourself if you qualify. See instructions.
- Use this information to fill in your Form 140PTC.
- Attach this certificate to your Form 140PTC and keep a copy for your tax records.

**WARNING:** Be sure to have your landlord complete this form well before April 15 or request an extension to protect the credit. Landlords may not have the information immediately available.

First name and initial - also give spouse's name and initial	Last name	Social Security Number
[REDACTED]	[REDACTED]	[REDACTED]

**Part I To be Completed by Your Landlord**

1 Name of Landlord: Lupe Gonzales

2 Number and Street Address: P.O. Box 729

3 City: Pima County: \_\_\_\_\_ State: AZ ZIP Code: 85543

4 Business Name of Rental Property (if applicable): \_\_\_\_\_

5 Number and Street Address: \_\_\_\_\_

6 City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

7 If any of your tenants received rent subsidies in 2001, check this box ..... 7

8 If the property was exempt from property tax during 2001, check this box ..... 8

9 If you occupy any portion of the property you rent or lease to others, check this box ..... 9

10 Enter property tax factor ..... 10 .07

**Signature of Responsible Party:**

I declare that I have examined this statement and to the best of my knowledge and belief, it is correct and complete.

11 [Signature] \_\_\_\_\_ Date 4-1-02

Signature of Owner, Lessor, or Manager of Rental Property

12 Lupe Gonzales \_\_\_\_\_ Owner's or Property Manager's Phone Number 61485-2605

Print or Type Name of Signing Party (for verification of information only)

**Part II Tenant Claiming Property Tax Credit (must complete Part II)**

13 Enter total rents paid in 2001 not including subsidies.....	13	2400	00
14 Enter property tax factor from Part I, line 10.....	14		.07
15 Multiply line 13 by line 14. Enter the result here and on Form 140PTC, line 13. This is the amount of rent which constitutes property taxes.....	15	168	00

95 Check if amended for year 2002:

Your first name:  Y  
 If a joint claim:  S6 P3 \*\*\*\*\*ECRILOT 0126A\*\*C004  
 Present home:  2  
 City, town or post office:  3 State Zip Code  
 Home phone: ( ) 94  
 Your Social Security Number:   
 Spouse's Social Security Number:   
 Your date of birth:  79 MM/DD/YYYY  
 FOR DOR USE ONLY

Qualifications for Credit (Check the boxes that apply):

4	On December 31, 2002, were you renting or did you own? If you own a mobile home but rent the space, check "Rent".....	Rent	Own	
4		X		
5	Were you an Arizona resident for all of 2002? If "No", STOP. You do not qualify.....	Yes	No	88
5		X		
6	Did you pay property taxes on your home, pay rent, or pay a combination of both in 2002? See instructions for qualifications. If "No", STOP. You do not qualify.....			81 80
6		X		82
7	Is this the only Property Tax Refund being claimed in your household? If "No", STOP. You do not qualify.....			82 CHECK ONE if filing under an extension: 4 month extension 82D <input type="checkbox"/> 6 month extension 82F <input type="checkbox"/>
7		X		
8	Were you age 65 or older in 2002? Enter birth date in box 79 above...		X	
8				
9	Did you receive Title 16, SSI payments in 2002? If "Yes", attach proof. If you answered "No" to both 8 and 9, STOP. You do not qualify.....		X	
9		X		

Income  
 10 TOTAL HOUSEHOLD INCOME: Enter the amount from page 2, Part I, line J, column 4..... 10 00

Credit  
 11 a. If you lived alone, enter the amount of credit from page 2, Part I, Schedule I, and check the box..... 11a  Schedule I  
 b. If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part I, Schedule II, and check the box..... 11b  Schedule II  
 12 If you owned your property, enter property taxes actually paid during 2002. Attach evidence of property taxes paid during 2002..... 12 502 00  
 13 If you rented, enter property taxes paid by your landlord on your portion of rents. Attach Form 201..... 13 340 00  
 14 Total property taxes paid in 2002. Add lines 12 and 13..... 14 340 00  
 15 Amount of Property Tax Credit: Enter the amount from line 11 or line 14, whichever is less..... 15 340 00  
 16 If you have been claimed as a dependent on anyone else's tax return, complete the following:  
 Name of taxpayer who claimed you: \_\_\_\_\_ Social Security No.: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 17 Credit for increased excise taxes from Form 140PTC, page 2, Part II, line 6..... 17 00  
 18 Enter the number from page 2, Part II, line 2, here..... 18   
 19 Total Credit: Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A..... 19 00  
 Direct Deposit of Refund: See page 5 of instructions.  
 ROUTING NUMBER:  98 \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_  
 Checking or  Savings

If this is your first claim for 2002, STOP HERE AND GO TO THE SIGNATURE BOX. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.  
 Amended  
 20 Enter the amount from line 5 of the worksheet on page 6 of the instructions..... 20 00  
 21 Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19..... 21 00  
 22 Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; include SSN on payment..... 22 00

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
 PLEASE SIGN HERE  
 YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_  
 SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_  
 PAID PREPARER'S SIGNATURE: *Anna Dauenhauer, HCPA* GRAHAM COUNTY PUBLIC FIDUCIARY  
 PAID PREPARER'S TIN: 86-0686950 DATE: 3-25-03 FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) 820 W. Main  
 PAID PREPARER'S ADDRESS: Safford, AZ 85546

Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

Use Form 201 if you rented in 2002 and are claiming the property tax credit. This certificate shows what portion of your rent money went to pay taxes. Your landlord or designated agent must sign and complete this form in order for you to qualify for your credit. **USE BLACK INK ONLY.**

**HOW TO USE THIS FORM**

**Renters Seeking a Tax Rebate on Form 140PTC:**

**Homeowners:**

- If you own the home you live in, do not use this form. Homeowners claiming a PTC rebate must send a statement of property taxes paid rather than this form. See Form 140PTC instructions.

- Ask your landlord to complete Part I of this form.
- Complete Part II yourself if you qualify. See instructions.
- Use this information to fill in your Form 140PTC.
- Attach this certificate to your Form 140PTC and keep a copy for your tax records.

**WARNING:** Be sure to have your landlord complete this form well before April 15 or request an extension to protect the credit. Landlords may not have the information immediately available.

First name: [Redacted] Last name: [Redacted] Social Security Number: [Redacted]

**Part I To be Completed by Your Landlord**

- Name of Landlord: Weldon Green
- Number and Street Address: 520 W. 5th St.
- City: Safford County: Graham State: AZ ZIP Code: 85546
- Business Name of Rental Property (if applicable):
- Number and Street Address: 613 S. 3rd Ave. # 1/2  
City: Safford County: Graham State: AZ ZIP Code: 85546
- If any of your tenants received rent subsidies in 2002, check this box ..... 7
- If the property was exempt from property tax during 2002, check this box ..... 8
- If you occupy any portion of the property you rent or lease to others, check this box ..... 9
- Enter property tax factor ..... 10 20

**Signature of Responsible Party:**

I declare that I have examined this statement and to the best of my knowledge and belief, it is correct and complete.

11 Weldon M Green 3-13-2003  
Signature of Owner, Lessor, or Manager of Rental Property Date

12 \_\_\_\_\_ ( ) \_\_\_\_\_  
Print or Type Name of Signing Party Owner's or Property Manager's Phone Number (for verification of information only)

**Part II Tenant Claiming Property Tax Credit (must complete Part II)**

- Enter total rents paid in 2002 not including subsidies ..... 13 1700
- Enter property tax factor from Part I, line 10 ..... 14 20
- Multiply line 13 by line 14. Enter the result here and on Form 140PTC, line 13. This is the amount of rent which constitutes property taxes ..... 15 340

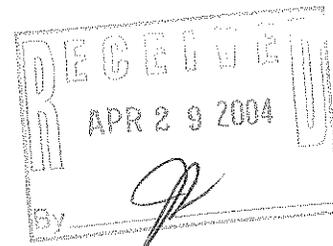
GRAHAM COUNTY  
 CLERK OF THE SUPERIOR COURT  
 REGISTER OF ACTIONS

TIME: 03:41:58 PM  
 DATE: Apr 8, 2004  
 PAGE: 1

CASE: [REDACTED]

JUDGE: RDH R DOUGLAS HOLT STATUS: CL CLOSED  
 FILING DATE: 02-24-2000 CASE TYPE: P22 PB-GUARD/CONSER INCAPAC ADULT  
 EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
02-25-2000	01	LETTERS OF GUARDIANSHIP		\$0.00	
02-25-2000	02	PETITION FOR APPOINTMENT OF ATTORNEY, VISITOR, PHYSICIAN.		\$0.00	
02-25-2000	03	ORDER APPOINTING ATTORNEY, MATT CLIFFORD, VISITOR, JENENE MAYBURY, PHYSICIAN, DR. JOGESWAR RATH		\$0.00	
02-25-2000	04	ORDER APPTG LIMITED GUARDI THE PUBLIC FIDUCIARY AS EMERGENCY GUARDIAN AND CONSERVATOR FOR AN ADULT INCAPACITATED PERSON AND PROTECTED PERSON.		\$0.00	
02-25-2000	05	CONSENT TO CONSERVATORSHIP BY [REDACTED]		\$0.00	
02-25-2000	06	PROOF OF NOTICE		\$0.00	
02-25-2000	07	NOTICE OF HEARING SET FOR 3/10/2000 AT 8:30AM.		\$0.00	
02-25-2000	08	PETITION FOR APPOINTMENT OF TEMPORARY AND PERMANENT GUARDIAN OF AND CONSERVATOR FOR AN INCAPACITATED AND PROTECTED PERSON.		\$0.00	
03-06-2000	01	REPORT OF COURT VISITOR		\$0.00	
03-08-2000	01	LETTERS OF GUARDIANSHIP		\$0.00	
03-08-2000	02	REPORT OF ATTORNEY		\$0.00	
03-08-2000	03	ORDER		\$0.00	
03-08-2000	04	HEARING		\$0.00	
03-13-2000	01	REPORT OF PHYSICIAN		\$0.00	
02-21-2001	01	PETITION		\$0.00	
02-21-2001	02	LIST OF EXHIBITS		\$0.00	
02-21-2001	03	NOTICE OF HEARING OF PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTAT E BY PUBLIC FIDUCIARY		\$0.00	
02-21-2001	04	PROOF OF NOTICE		\$0.00	
03-07-2001	01	ORDER APPROVING ORDER APPROVING INTERIM ACCOUTNING FOR ESTATE BY PUBLIC FIDU CIARY		\$0.00	
02-26-2002	01	PET FOR APPRVL OF INTERIM		\$0.00	
02-26-2002	02	NOTICE OF HEARING		\$0.00	
02-26-2002	03	PROOF OF NOTICE		\$0.00	
03-15-2002	01	ME HEARING ON PETITION accounting approved		\$0.00	
03-15-2002	02	ORDER APPROVING INTERIM AC		\$0.00	



GRAHAM COUNTY  
CLERK OF THE SUPERIOR COURT  
REGISTER OF ACTIONS

TIME: 03:41:58 PM  
DATE: Apr 8, 2004  
PAGE: 2

CASE: [REDACTED]

JUDGE: RDH R DOUGLAS HOLT STATUS: CL CLOSED  
FILING DATE: 02-24-2000 CASE TYPE: P22 PB-GUARD/CONSER INCAPAC ADULT  
EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
03-13-2003	01	NOTICE OF HEARING HEARING SET FOR 8:30 A.M. ON MARCH 27TH 2003		\$0.00	
03-13-2003	02	PROOF OF NOTICE		\$0.00	
03-13-2003	03	PET FOR APPROVAL		\$0.00	
07-17-2003	01	PET FOR TERMINATION OF A GUARDIANSHIP AND OF AN ADULT		\$0.00	
07-17-2003	02	PROOF OF NOTICE OF HEARING FOR GUARDIANSHIP DONNNA PUBLIC FIDUCIARY		\$0.00	
07-17-2003	03	NOTICE OF HEARING SET FOR JULY 30, 2003 AT 11:30		\$0.00	
07-30-2003	01	ME HEARING ON PETITION FOR TERMINATION OF GUARDIANSHIP - HEARING ON REQUEST FOR TERMINATION OF GUARDIANSHIP: 8-12-03 @ 4:30		\$0.00	
08-12-2003	01	ME HEARING ON PETITION HEARING ON TERMINATION OF GUARDIANSHIP. PUBLIC FUDICIARY WI LL CONTINUE SERVICES AS LIMITED GUARDIAN UNTIL FURTHER ORDER OF THE COURT		\$0.00	
02-19-2004	01	PET FOR TERMINATION		\$0.00	
02-19-2004	02	PROOF OF NOTICE		\$0.00	
02-19-2004	03	NOTICE OF HEARING HEARING SET FOR MARCH 9, 2004 @ 8:30 A.M.		\$0.00	
03-09-2004	01	ORDER TERMINATING GUARDIANSHIP TERMINATING		\$0.00	
03-25-2004	01	NOTICE OF HEARING HEARING SET FOR APRIL 8, 2004 AT 8:30 A.M.		\$0.00	
03-25-2004	02	PROOF OF NOTICE		\$0.00	
03-25-2004	03	PET FOR APPRVL OF INTERIM		\$0.00	
04-08-2004	01	ME HEARING ON PETITION FINAL ACCOUNTING APPROVED; PUBLIC FIDUCIARY DISCHARGED FROM ANY FURTHER OBLIGATIONS OF GUARDIAN OR CONSERVATOR		\$0.00	

**SUPERIOR COURT, GRAHAM COUNTY, ARIZONA**

REGISTER OF ACTIONS

CASE NO. [REDACTED]

In the Matter of the Conservatorship of:  
[REDACTED]  
 an Adult Protected Person.

ATTORNEY FOR

ATTORNEY FOR

NATURE OF ACTION/OFFENSES

FEES/BONDS

CONSERVATORSHIP

DATE

PAID BY

AMOUNT

8-24-93

Petr.

74 00

DATE

FILINGS - PROCEEDINGS

3-12-93	File Petition for appointment of conservator for an Adult Protected Person
3-12-93	File Consent to Conservatorship
3-12-93	File Notice of Hearing of Petition for appointment of Conservator of an Adult Protected Person
3-12-93	File Proof of Notice
3-12-93	File Order Appointing the Public Fiduciary as Conservator of an Adult Protected Person
3-12-93	File Letters of Acceptance of Conservator of an Adult Protected Person
6-7-94	File Petition For Approval Of Interim Account And Charges For Service To Estate By Public Fiduciary
6-7-94	File Proof Of Notice
6-7-94	File Notice Of Hearing Of Petition For Approval Of Interim Account Of Estate By Public Fiduciary (6/21/94)
6-21-94	File Order Approving Interim Account And Charges To Estate By The Public Fiduciary
11/9/95	FILE PETITION FOR APPROVAL OF INTERIM ACCOUNT BY THE PUBLIC FIDUCIARY
11/9/95	FILE NOTICE OF HEARIN GOF PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTATE BY PUBLIC FIDUCIARY
11/9/95	FILE PROOF OF NOTICE
11/28/95	FILE ORDER APPROVING INTERIM ACCOUNT BY THE PUBLIC FIDUCIARY
4/11/96	File - PETITION FOR APPROVAL OF INTERIM ACCOUNT BY THE PUBLIC FIDUCIARY

CASE NO. [REDACTED]

DATE	FILING - PROCEEDINGS
4/23/96	File Order Approving Interim Account by the Public Fiduciary
4/11/97	File Petition fro Approval of Interim Account of Estate by Public Fiduciary
4/11/97	File Notice of Hearing (4-29-97 @1:30 PM)
4/11/97	File Proof of Notice
4-29-97	File M.E. - Hearing on Petition -
4-29-97	File Order Approving Interim Account by the Public Fiduciary

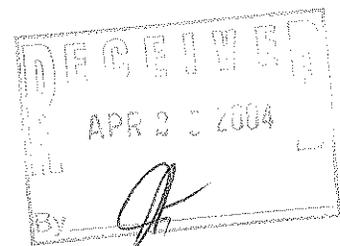
GRAHAM COUNTY  
 CLERK OF THE SUPERIOR COURT  
 REGISTER OF ACTIONS

TIME: 03:41:21 PM  
 DATE: Apr 8, 2004  
 PAGE: 1

CASE: [REDACTED]

JUDGE: DSW HON. DUDLEY S. WELKER STATUS: PY PRE FACTS  
 FILING DATE: 03-12-1993 CASE TYPE: P38 PB-ESTATE-OTHER  
 EVENT CATEGORY: Z

DATE	SEQ	EVENT	RECEIPT #	AMOUNT	RESULT
04-28-1998	01	ORDER APPROVING INTERIM ACCOUNT BY THE PUBLIC FIDUCIARY		\$0.00	
04-15-1999	01	PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTATE BY THE P.F.		\$0.00	
04-15-1999	02	PROOF OF NOTICE		\$0.00	
04-15-1999	03	NOTICE OF HEARING SET FOR 4/28/99 AT 8:30AM		\$0.00	
04-28-1999	01	ORDER APPROVING INTERIM ACCOUNT BY THE P.F.		\$0.00	
04-17-2000	01	PET FOR APPROVAL OF INTERIM ACCOUNT OF ESTATE BY THE P.F.		\$0.00	
04-17-2000	02	PROOF OF NOTICE		\$0.00	
04-17-2000	03	NOTICE OF HEARING SET FOR 4/28/2000 AT 8:30AM.		\$0.00	
04-28-2000	01	ORDER APPROVING INTERIM ACCOUNT BY THE P.F.		\$0.00	
05-09-2001	01	PET FOR APPRVL OF INTERIM FOR APPROVAL OF INTERIM ACCOUNT OF ESTATE BY THE PUBLIC FIDUCIARY		\$0.00	
05-09-2001	02	NOTICE OF HEARING OF PETITION FOR APPROVAL OF INTERIM ACCT OF ESTATE B Y PUBLIC FIDUCIARY SET FOR 5/23/01 @ 8:30 AM		\$0.00	
05-22-2001	01	ORDER APPROVING INTERIM AC BY THE PUBLIC FIDUCIARY		\$0.00	
05-23-2001	01	ME HEARING ON PETITION Accounting accepted & approved		\$0.00	
04-26-2002	01	NOTICE OF HEARING OF PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTAT E BY PUBLIC FIDUCIARY SET FOR 5/10/02 @ 8:30 AM		\$0.00	
04-26-2002	02	PROOF OF NOTICE		\$0.00	
04-26-2002	03	PETITION FOR APPROVAL OF INTERIM ACCOUNT OF ESTATE BY THE PUBLIC FIDUCIARY FROM 4/1/01 TO 3/31/02		\$0.00	
05-10-2002	01	ORDER APPROVING INTERIM AC		\$0.00	
05-07-2003	01	PROOF OF NOTICE		\$0.00	
05-07-2003	02	NOTICE OF HEARING HEARING SET FOR MAY 21, 2003 AT 8:30 AM.		\$0.00	
05-07-2003	03	PET FOR APPROVAL		\$0.00	
05-21-2003	01	ORDER APPROVING INTERIM AC		\$0.00	



14-5605. Letter testamentary or of administration not required; statement to be filed; powers and duties

- A. Whenever the gross assets of an estate do not exceed in value twenty thousand dollars the public fiduciary may act without the issuance of letters testamentary or of administration by filing with the superior court a statement of administration showing the name and domicile of the decedent, the date and place of death and the name, address and relationship of each known heir or devisee. The filing of this statement has the same effect as the issuance of formal letters testamentary or of administration.
- B. In the event the gross assets of an estate in which the public fiduciary commences to act pursuant to a statement of administration later are found to exceed twenty thousand dollars the public fiduciary shall apply for letters for the estate.
- C. In the event the public fiduciary, acting in any estate pursuant to subsection A of this section, ascertains the names and whereabouts of persons believed to be heirs or devisees of the estate who are not shown in the statement of administration, the public fiduciary shall file a supplemental statement reflecting the new information.
- D. On filing the statement of administration, the public fiduciary may:
1. Take possession of, collect, manage and secure the real and personal property of the decedent.
  2. Sell the decedent's real and personal property at private or public sale, without prior court order, if monies are needed to pay expenses of administration, funeral expenses or just claims against the estate and pay these expenses in the order prescribed in section 14-3805.
  3. Distribute real or personal property to the estate's personal representative if one is appointed after the statement of administration is filed.
  4. Distribute real and personal property to any successor to the decedent who presents an affidavit complying with the requirements of section 14-3971.
  5. Sell or abandon perishable property and other property of the decedent if necessary to preserve the estate.
  6. Pursuant to section 14-5103, for the use and benefit of a minor heir or devisee who has no guardian, pay the share of an intestate estate or a devise due him if it does not exceed five thousand dollars.
  7. Make necessary funeral arrangements for the decedent and pay reasonable funeral charges with estate assets.
  8. Distribute allowances and exempt property pursuant to chapter 2, article 4 of this title.
  9. Except as otherwise limited by this section, act in accordance with the powers of a court appointed personal representative as prescribed in section 14-3715.
- E. No later than twelve months from the filing of the statement of administration, the public fiduciary shall file with the court an accounting and a proposed distribution and claim for fees if the estate is ready to be settled. If the estate is not ready to be settled the accounting shall contain a statement explaining the delay. The public fiduciary shall file subsequent accountings and explanations on an annual basis until the estate is settled.
- F. The public fiduciary shall mail a copy of the accounting, the claim for fees and a proposal for distribution to each person entitled to receive this information including heirs, devisees, known creditors and other persons who have demanded notice. Notification shall be by certified mail. Notice is not required if the public fiduciary cannot reasonably ascertain necessary names and addresses.
- G. A decree settling the account and approving the distribution and claim for fees may be entered without further notice or proceedings and with the same effect as in an accounting proceeding unless an objection or claim is properly filed with the court within thirty days after the public fiduciary mails an accounting pursuant to subsection F of this section.

