

5 MOST COMMON FIDUCIARY AUDIT FINDINGS

Arizona Code of Judicial Administration = ACJA

Arizona Revised Statutes = A.R.S.

FINDING	CITATION
1. Required Court case filings are late. <ul style="list-style-type: none"> • Inventory & Appraisement • Annual accounting • Report of Guardian 	<i>A.R.S. §§ 14-3706, 14-5418(A) & 14-5419 (A);</i> <i>ACJA § 7-202, Code of Conduct, (2)(e).</i>
2. Required Court case filings are not accurate. <ul style="list-style-type: none"> • Inventory & Appraisement • Annual accounting • Report of Guardian 	<i>ACJA § 7-202, Code of Conduct, (2)(f), (4)(j) & (5)(h)</i>
3. Fiduciary actions and decision making are not documented.	<i>A.R.S. § 14-5418(B)</i>
4. Business and Fiduciary certification number is/are not used on court documents.	<i>ACJA § 7-202, (F)(5)</i>
5. Fiduciary did not competently manage their client caseload.	<i>ACJA § 7-202, Standard 4</i>

As of December, 2004