



FINAL AUDIT REPORT

***East Valley Fiduciary Services, Inc., License No. [REDACTED]
Michael Bogle, License No. [REDACTED]***

April 28, 2025

**Complaints and Audit Unit
Certification and Licensing Division**



**ARIZONA SUPREME COURT
ADMINISTRATIVE OFFICE OF THE COURTS
CERTIFICATION AND LICENSING DIVISION**

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BACKGROUND

On May 19, 2023, East Valley Fiduciary Services, Inc. (“EVFS”) and its designated principal, Michael Bogle (“Bogle”), entered into a Consent Agreement with the Fiduciary Board (“Board”) to resolve complaint numbers 20-0011, 20-0012, and 21-0012. As part of the Consent Agreement, the Board issued a censure to EVFS and Bogle, established a 1-year term of Probation, and required EVFS and Bogle to undergo a compliance audit conducted by an independent third party. All costs associated with the compliance audit and reporting were paid by EVFS or Bogle. On August 31, 2023, Bogle entered into a monitoring agreement with Affiliated Monitors, Inc. (“AMI”) to conduct the compliance audit. AMI engaged licensed Arizona Fiduciary Jacquelyne J. Mingle (“Mingle”) as the monitor/auditor in the case.

AMI provided the Division with quarterly audit reports detailing the monitoring and evaluation of EVFS and Bogle. The Division received four reports from AMI:

1. January 31, 2024
2. May 24, 2024
3. September 9, 2024
4. January 8, 2025.

The Division reviewed the quarterly reports provided as working papers associated with the compliance audit for areas of concern. Although no significant findings or “red flags” were noted, Mingle found some areas for improvement. AMI noted that the recommendations made are intended to help EVFS in general organization and documentation.

SUMMARY OF FINDINGS

Key Findings

1. **Initial Report (January 2024):**
 - EVFS lacked comprehensive documentation of fiduciary activities.

- Poor file organization made case tracking difficult.
 - Limited collaboration among staff, with estate administrators working independently.
 - Inadequate record-keeping for visits, care reports, and financial decisions.
2. **Second Report (May 2024):**
- EVFS failed to provide complete documentation for review.
 - Minimal effort was made to implement initial recommendations.
 - Records remained disorganized, and collaboration was not evident.
 - Meeting schedules were not effectively utilized.
3. **Third Report (September 2024):**
- Significant improvements noted in documentation, collaboration, and file organization.
 - Introduction of a team approach to case management.
 - More detailed case files, though some significant decisions were still documented only in billing records.
 - Monthly lunch meetings were implemented to improve communication.
4. **Fourth & Final Report (January 2025):**
- Full implementation of audit recommendations.
 - Case files now include complete documentation and Decision Journals summarizing key developments.
 - Staff collaboration increased, including shared calendars and a structured team approach.
 - Monthly meetings foster better communication and problem-solving.
 - Employee satisfaction and operational efficiency improved.

AUDITOR'S RECOMMENDATIONS

Initial Recommendations:

- Each case file should contain documentation about EVFS' authority and activity and should include conformed copies of every pleading, order, and notice. Each decision should be thoroughly documented, and all correspondence should be retained in the file.
- Files should be organized to make case tracking more efficient. Consider a consistent file naming convention.
- Improve support and collaboration among and between staff.
- Revisit meeting schedules and shared calendaring.

Final Recommendations:

- Continue refining documentation and case management processes.
- Maintain collaborative work structures and shared calendars.
- Regularly assess meeting effectiveness to ensure productivity.

The compliance audit concluded that EVFS made strong progress and is committed to maintaining best practices, negating the need for further oversight unless deemed necessary by the Board.

In response to the audit findings, EVFS and Bogle, through counsel, said the auditor's insights and recommendations were invaluable. Bogle said EVFS would continue to refine its documentation and case management process, maintain collaborative work structures, and maintain its commitment to regularly assessing employee meetings for efficiency and effective productivity.

In conclusion, Bogle and EVFS asked that the Fiduciary Board find that he and EVFS have successfully completed all terms of the Consent Agreement.