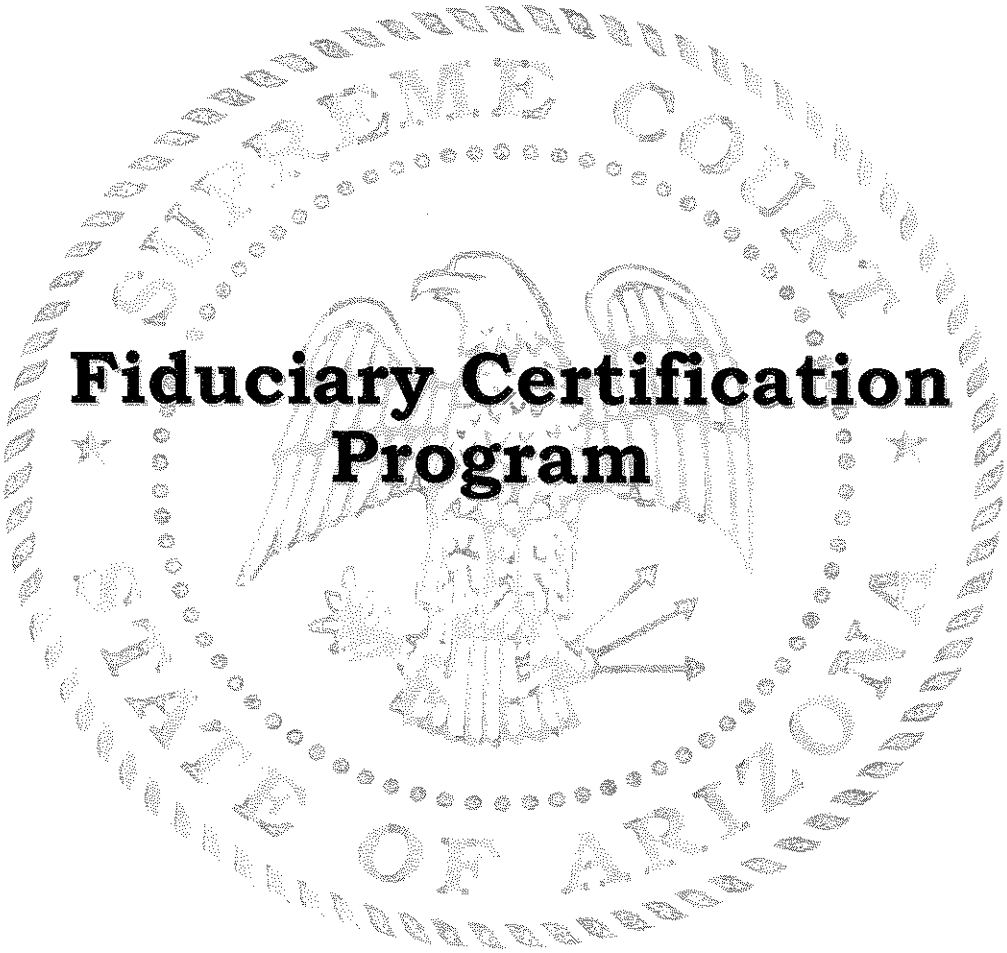
Arizona Supreme Court
Administrative Office of the Courts



Fiduciary Certification Program

Compliance Audit

Care Coordinators Inc.

June, 2005

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Arizona Supreme Court

Supreme Court
STATE OF ARIZONA
ADMINISTRATIVE OFFICE OF THE COURTS

Ruth V. McGregor
Chief Justice

David K. Byers
Administrative Director
of the Courts

December 22, 2005

Robin Fuller & Delores Rusnak
Care Coordinators Inc.
2828 N. Country Club #105
Tucson, AZ 85716

RE: Fiduciary Compliance Audit

Dear Ms. Fuller and Ms. Rusnak:

Enclosed is the final compliance audit report for the Care Coordinators Inc.

Thank you for the cooperation and assistance during the compliance audit process exhibited by you and your staff. Their hard work 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 Care Coordinators Inc. I hope Care Coordinators Inc. and your clients will equally benefit.

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

Sincerely,

Nancy Swetnam

Nancy Swetnam, Director
Certification and Licensing Division

Enclosures

Copy: Honorable Clark W. Munger, Presiding Probate Judge, Pima County
Patricia Noland, Clerk of the Court, Pima County
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.

SECTION 1

EXECUTIVE SUMMARY

Executive Summary

Care Coordinators Inc.

Compliance Audit Report

The Arizona Supreme Court, Fiduciary Certification Program conducted a compliance audit of Care Coordinators Inc. pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of June 8, 2005 through June 17, 2005 the Fiduciary Program audited the fiduciary activities of the Care Coordinators Inc. ("CCI") and its certified employees. The following is a summary of the audit findings.

Finding #1 – Certification Number

CCI submitted documents to the Superior Court in Yavapai County without the fiduciary's certification and business's certification numbers on court documents.

CCI agreed with the finding and will include their certification numbers on all new court document submissions.

Finding #2 – Late Filings

Statutorily required reports on fiduciary clients were submitted to the court after the due dates.

CCI agreed with the finding, disagreed with some examples and with changing their submission dates to conform to required due dates.

Finding #3 – Accuracy

Inventory and Appraisements, Annual Accountings and Annual Reports of Guardian were inaccurately prepared and/or documented.

CCI agreed with the finding. CCI will make the necessary adjustments in the future in order to have accurate court filings and where appropriate, conformed documentation.

Finding #4 – Documentation

CCI did not keep suitable records of the administration of client cases and exhibit those records upon request.

CCI agreed with some of the examples of the finding and has taken several corrective actions to prevent documentation problems from happening in the future. For those examples of the finding CCI disagreed with, the missing documentation was provided to the auditor.

Finding #5 – Inventory

Examples were found of CCI not listing in reasonable detail and indicating the market value of estates as of the date of appointment or date of death of each item listed on an inventory.

CCI provided a rationale for the lack of inventory detail and appropriate date of valuation. CCI will remedy those deficiencies at the next reporting date and after appointment in another state.

Finding #6 – Supplementary Inventory

Property subsequently discovered and not included in an original inventory and appraisement was not provided to the court in a supplemental inventory.

CCI is awaiting appointment in another state before providing a supplemental inventory.

Finding #7 – Diligence

When making medical and financial decisions on behalf of a client, CCI must exercise extreme care and diligence.

CCI disagreed with the finding and provided documentation for the second example of the finding.

Finding #8 – Certified Staff

Two CCI staff positions have primary responsibility for client caseloads of court appointed fiduciary clients and are not certified.

CCI agreed and has chosen to change their procedures so that only the currently certified staff will have primary responsibilities.

Finding #9 – Guardianship Reports

Statutorily required information in the Annual Report of Guardian was missing.

CCI disagreed with this finding stating the Superior Court in Pima County guardianship report form did not require the data elements in question. The auditor in

collaboration with the Deputy County Clerk changed the guardianship report form. CCI also stated their court did not want physician reports filed.

Finding #10 – Conflict of Interest or Self-Dealing

By code a fiduciary must avoid self-dealing or the appearance of a conflict of interest.

CCI agreed the example given appeared to be a conflict of interest and has immediately implemented a policy preventing the Principal Fiduciary from signing a check to herself from a client's account.

Finding #10 – Scope of Authority

A fiduciary must not make decisions in areas outside the scope of the court order appointing the fiduciary.

CCI provided documentation demonstrating the court was requiring reporting after the fiduciary completed the purpose of the court appointment.

SECTION 2

CARE COORDINATORS, INC.
Compliance Audit Report

Objective	The compliance audit of the Care Coordinators, Inc. 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[1]. The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and the ACJA sections applicable to the Fiduciary Program § 7-201 and § 7-202.
Methodology	In preparation for the compliance audit, preliminary survey questions were requested and responded to by Care Coordinators, Inc. The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Court in Pima, Pinal and Santa Cruz Counties to verify court appointment information. In order to test for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court rules and ACJA § 7-201 and § 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files. 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.

[1] Arizona Code of Judicial Administration, Fiduciary Certification, January 1, 2004.

CARE COORDINATORS, INC.
Compliance Audit Report

Beginning June 8, 2005 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Pima, Pinal and Santa Cruz Counties and conducted internal controls interviews with Care Coordinators, Inc. staff.

During the period of June 8 through June 17, 2005, the Fiduciary Program and the Compliance Unit of the Certification and Licensing Division of the Administrative Office of the Courts, Arizona Supreme Court, conducted the onsite compliance portion of the audit of the Care Coordinators, Inc. office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principals, certified and uncertified staff.

Scope

Care Coordinators, Inc. was the court appointed fiduciary on 34 guardian, conservator, combination guardian/conservator and personal representative cases during the audit period.

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

Summary

Robin Fuller and Delores Rusnak, the principals of Care Coordinators, Inc. were appointed successor for a number of difficult court appointments from the Superior Court of Pima County. As with all professional fiduciaries who are certified, the Administrative Office of the Courts (AOC) recognizes the innate difficulties of court-appointed caseloads, especially those in which the fiduciary serves as a successor fiduciary.

Care Coordinators, Inc. staff extended professional courtesies and cooperation to the audit team during the course of the audit. There is a climate of compliance exhibited from management down through line staff. The staff exhibited good business practices, care plan creation through results, file organization, research of client tax history and an excellent self-assessment tool. Of particular note, staff creates for each client, as appropriate, individualized Investment Policy Statements.

CARE COORDINATORS, INC.
Compliance Audit Report

The compliance audit found non-compliance in the areas of inventory and appraisements, accountings, guardianship reports, documentation and fiduciary program rules. These findings are discussed as follows.

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 1 ➢ ***Certification Number*** *Related Attributes:* *Arizona Code of Judicial Administration § 7-202(F)(5)*	Documents submitted to the Superior Court did not include the fiduciary's certification and/or Care Coordinators, Inc. (business) certification numbers on court documents. • Client files # 1, 2, 3 & 6
Requirement	Care Coordinators, Inc. must include the required certification numbers on all documents submitted to the superior court.
Auditee's Response	"We agree that the fiduciary's certification and/or Care Coordinator's Inc. (business) certification numbers were not included on all documents submitted to the Court for Client files # 1, 2, 3, & 6."
Corrective Action	"Effective immediately, we are reviewing all court documents prepared by the attorneys involved in each case to be sure our certification numbers are included."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 2 ➢ ***Timeliness*** *Related Attributes:* *A.R.S. § 14-5315(A)* *A.R.S. § 14-5418(A)* *Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(e)*	Statutorily required reports on fiduciary clients were routinely submitted to the court after the due dates. • (A) Late Inventory & Appraisement – Client files # 2, 4 (no inventory) & 5 • (B) Late Annual Report of the Guardian – Client file # 2
Requirement	The fiduciary must submit the inventory and appraisement, annual accountings, guardianship reports, estate management plans and/or proof of restriction on/or before the statutorily or local rule required due date for each client. Submission dates stated in a court order are required to be submitted by the date specified.
Auditee's Response	(A) "We agree that the inventory for Client File # 2 was filed late. The inventory was due 90 days after our appointment or October 22, 2002. The inventory was actually filed with the court on November 14, 2002. In this case, we were appointed successor guardian and conservator. We were in the process of preparing to file a lawsuit against the prior guardian and conservator and had difficulty obtaining accurate information about the assets from the prior appointee."
Corrective Action	(A) "Effective immediately, if we are unable to submit an inventory by the due date, we will inform the court and explain the reason for the delay."
Auditee's Response	(A) "We agree that, at the time of the audit, no inventory had been filed for Client # 4. We were appointed conservator for these clients because of a personal injury lawsuit. It was several years later that the lawsuit was settled. Before we took control of his money, a Special Master was appointed by the court to determine how the funds should be apportioned among the four conservatees. We must

	have assumed that, since the court approved the Special Master's apportionment, the information an inventory would provide was already a matter of court record."
Corrective Action	(A) "On June 17, 2005, we filed the attached inventory with the superior Court in Pinal County."
Auditee's Response	(A) "We do not agree that the inventory for Client File # 5 was filed late. Care Coordinators Inc. was appointed conservator on June 14, 1992. Enclosed is a copy of the August 21, 1992 letter to our attorney with a copy of the inventory to be filed with the court. At the time of the audit, we did not have a conformed copy of the proof of when the attorney filed the inventory with the court. Attached is the conformed copy of the inventory."
Corrective Action	(A) "Effective immediately, whenever we send the inventory to the attorney, we will specifically ask the attorney to return a proof of filing. We will update the file to make sure that proof of filing is sent to us."
AUDITOR'S NOTE	(A) **Pima County court records (Docket) do not indicate an inventory was filed.**
Auditee's Response	(B) "We do not agree that the Guardianship Report for Client File # 2 was filed late. The order appointing Care Coordinators Inc. on July 22, 2002 stated that the guardian shall report to the court annually on a date to be set by the Court. Our file does not contain a specific guardianship due date."
Corrective Action	(B) "We will follow up more aggressively to make sure our attorney gets copies of orders to us in a timelier manner."
AUDITOR'S NOTE	(B) **A.R.S. § 14-5315(A) states "A guardian shall submit a written report to the court on each anniversary date of qualification as guardian, on resignation or removal as guardian**

	and on termination of the ward's disability."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 3 ➢ ***Accuracy*** *Related Attributes:* *Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(f) and (4)(j)*	The inventory and appraisements, annual accountings and annual guardianship reports required by the court were inaccurately prepared and/or documented in the sampled cases: • (C) Staff travel time and expenditures on a Denver trip do not match the receipts from the trip -- Client # 4 • (D) The balance on an *A.G. Edwards* money market account # XX-XXXXX6-026 listed on the annual accounting is not accurate – Client # 4 • (E) There was no conformed copy of the inventory therefore subsequent accountings could not be relied on for accuracy – Client # 5 • (F) The *Prima* checking account # XXXXX-1079 did not reconcile to the supporting bank statements – Client # 6
Requirement	The fiduciary must ensure any document filed with the superior court is complete, accurate and understandable.
Auditee's Response	(C) "We agree that staff travel time and expenditures on a Denver trip do not match the receipts from the trip for Client # 4. The additional $ 127.64 was for a purchased but unused airline ticket from Denver to Tucson. It was purchased when it appeared that the settlement conference would not continue. Fiduciary charged it to her personal account and, after 2 years, does not have supporting documentation." (D) "We agree that the balance on an A.G. Edwards money market account listed on the annual accounting does not match the balance on the supporting account statement for Client # 4. The balance on the copy of the A.G. Edwards money market account statement submitted to the court was adjusted to subtract the checks which had been written, but not cleared the account prior to the end of the accounting period. Unfortunately, we did not show these adjustments on the original statement in our files. The court shreds the statements we send them after they examine them to approve or disapprove the accounting. Enclosed are copies of the check registers showing the correct balances which appear on the annual accounting."

Corrective Action	(D) "Effectively immediately, when we prepare our supporting documents for filing with the court, we will make any adjustments on the original statement, as well."
Auditee's Response	(E) "We agree that there was no conformed copy of the inventory in the file for Client # 5. We have since obtained a conformed copy from the attorney."
Corrective Action	(E) "Effective immediately, whenever we send the inventory to the attorney, we will specifically ask them to return a proof of filing. We will update the file to make sure that proof of filing has been sent to us."
Auditee's Response	(F) "We agree that the Prima checking account did not reconcile to the supporting bank statements for Client # 6. The Prima checking account balance on the beginning inventory should have been $ 26,740.54 instead of $ 26,803.21. The conservator made a withdrawal of $ 25,240 on April 6, 1999 and left the rest of the funds in the account so that the client could use it for personal needs. Instead of accounting for the individual checks written by the client, the amounts were grouped together as shown on page 25 of the accounting. The account was closed on July 16, 1999. A personal needs account was subsequently opened at Bank One for her."
Corrective Action	(F) "We should have corrected the error on the first annual accounting."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 4 ➢ ***Documentation*** *Related Attributes:* *A.R.S. § 14-5418(B)*	By statute a fiduciary must keep suitable records of the administration of client cases and exhibit those records upon request. Suitable records include conformed copies of client court documents and documentation which includes decision-making and tracks the disposition, storage, disbursement and appreciation of items in a client's estate. Examples of missing documentation are: • (G) The supporting documentation for the changing the title of the *Bank One* account # XXXXXXX7826 to a Special Needs Trust – Client # 2 • (H) The pre-paid burial plan was not listed as an asset on the inventory – Client # 2 • (I) Documentation was not located on the appraisals for real and personal property – Client # 3 • (J) The proof of restriction for the real estate could not be located – Client # 5 • (K) A non-original receipt was used to reimburse for a purchase – Client # 5 • (L) No documentation was found in the client file valuing the automobile – Client # 6 • (M) The *Provident* account was not supported with documentation – Client # 6 • (N) The *Prima* checking account was not supported by documentation – Client # 6 • (O) A listing of the household items was not provided – Client # 6 • (P) On the sixth accounting the amounts listed for a *Bank One* account and an *A.G. Edwards* account are not supported by the documentation due to a transfer for investment purposes which straddled the accounting period. There was no explanation for the court – Client # 6 • (Q) No records were available to indicate where jewelry not in safe deposit box is located – Client # 6
Requirement	Care Coordinators, Inc. must develop a systematic process for documenting the administration of a client's estate and/or care to include all assets, transactions, activities and decision-making for each court appointed client.

Auditee's Response	(G) "We don't agree that there should be supporting documentation to change the title of the Bank One account to a Special Needs Trust. The court order approving the trust does not order or prohibit specific transactions."
AUDITOR'S NOTE	(G) **A fiduciary must keep suitable records of their administration. Suitable records enable a fiduciary (or any other interested party) to reconstruct, through documentation, decisions made at any point in that administration.**
Auditee's Response	(H) "We agree that Client # 2's pre-paid burial trust should have been listed as an asset on the inventory."
Corrective Action	(H) "We will add the pre-paid burial trust to the assets in the next annual accounting ending September 30, 2005."
Auditee's Response	(I) "We have not had the personal property and real property appraised for the estate of Client # 3. None of the property is going to be sold. It will be transferred in-kind to the beneficiary of the estate."
Auditee's Response	(J) "We have located the proof of our letters of conservatorship being recorded with the County Recorder's Office for Client # 5, copy attached."
Auditee's Response	(K) "For Client # 5, we were unable to locate a reimbursement for an unoriginal receipt in the Claims Paid files for 2005 and 2004. We need details as to the date and the payee."
AUDITOR'S NOTE	(K) **Receipt from Mehl's Electric, 3/15/2004, was a faxed receipt with no indication of what it was for or who paid.**
Auditee's Response	(L) "We disagree that no documentation was found in the client file

	valuing the automobile for Client # 6. Attached is a copy of the Kelley Blue Book Document."
AUDITOR'S NOTE	**After reviewing the submitted documentation, the auditor agrees with the auditee.**
Auditee's Response	(M) "We disagree that the Provident account was not supported with documentation for Client # 6. Enclosed is a copy of the A.G. Edwards document showing a purchase of the Provident Bank CD with a settlement date of February 3, 2000. The entire issue was called and redeemed on February 5, 2001. Enclosed is a copy of the A.G. Edwards statement showing the redemption."
Auditee's Response	(N) "Regarding the Prima checking account for Client # 6, we responded to this in Finding # 3."
Auditee's Response	(O) "We agree that a listing of household items was not provided for Client # 6. Some clients have hundreds of household items which would take many hours to inventory. If it becomes necessary to sell the items, we hire an estate sale firm who will value each item. If they determine that the items have little value, we either donate the items or sell them to a bulk dealer."
Auditee's Response	(P) "The problem with Client # 6 sixth annual accounting has been addressed in Finding # 3." (F)
Auditee's Response	(Q) "We agree that no records were available to indicate where jewelry not in the safe deposit box is located. We believe that the jewelry was lost or given away by the client."
Corrective Action	(Q) "If we cannot persuade a client to allow us to put jewelry in a safe deposit box, we will require the caregivers in the home to sign a log at the shift change to verify that the jewelry is there."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 5 ➢ ***Inventory*** *Related Attributes:* *A.R.S. § 14-3706* *A.R.S. § 14-3708* *A.R.S. § 14-5418(A)*	Arizona statute requires a fiduciary to submit an inventory within 90 days and list with reasonable detail the market value of an estate as of the date of appointment or date of death of each item listed on the inventory. • (R) The personal property was not listed in reasonable detail or valued other than nominally – Clients # 2 & 6 • (S) Date of death values were not provided on the inventory – Client # 3 • (T) The court should have been made aware of the value of the jewelry (or any other asset not listed on an inventory or accounting) once it was appraised -- Client # 6
Auditee's Response	(R) "For Client # 2, Care Coordinators Inc. was appointed successor conservator. The personal property was in the possession of the prior conservator in a warehouse mixed up the possessions their other clients. At the time of the inventory, we did not know the value of the personal property. One November 5, 2002, we sold the items to a bulk dealer. A copy of the check is enclosed." "For Client # 6, because the client was a heavy smoker, the condition of the household items had little or no value. When the client moved to an adult care home, we donated the items to charity with the consent of the family."
Auditee's Response	(S) "For Client # 3, date of death values were not provided on the inventory because we were not appointed until ten months after the death of the client. The accounts were frozen because of a potential will contest. Most of the inventory items were bank accounts. The real property values were based on the property tax valuations. In Santa Cruz County, we had to provide an inventory before we actually had control of the assets so that the court would set a bond and we could get letters issued."
Corrective Action	(S) "We need to be appointed in an ancillary probate in California before we can take control of the assets there and obtain a date of death value. We have contacted an attorney there, but nothing has been filed with the court yet."

CARE COORDINATORS, INC.
Compliance Audit Report

Auditee's Response	(T) "We agree that the jewelry was not valued on the accountings after it was appraised for Client # 6."
Corrective Action	(T) "We will add the values to the next annual accounting ending March 31, 2006."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 6 ➢ ***Supplemental Inventory*** *Related Attributes:* *A.R.S. § 14-3708* ***Requirement***	Client property subsequently discovered and not included in the original inventory & appraisement was not provided to the court in a supplemental inventory. • As assets were discovered the information was not provided to the court – Client # 3 If any property not included in the original inventory comes to the knowledge of a fiduciary or if the fiduciary learns the value or description indicated in the original inventory for any item is incorrect or misleading, the fiduciary must make a supplementary inventory and file it with the court.
Auditee's Response	"For Client # 3, we have not provided the court with a supplemental inventory because we have not yet been appointed in an ancillary probate in California."
AUDITOR'S NOTE	**The court should have updates (supplemental) as estate values change/become known to ensure the bond value is correct and to be informed of the status of the appointment.**

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 7 ➢ ***Diligence*** *Related Attributes:* *Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 4 & 5(d)*	The fiduciary must exercise extreme care and diligence when making medical and financial decisions on behalf of a ward or protected person. • (U) Evidence of recording letters of appointment with the county recorder where property physically located was not in client file – Clients # 3 & 6 • (V) Proof of restriction for real estate was not filed with the county recorder – Client # 5
Auditee's Response	(U) "We disagree that there needs to be evidence of recording letters of appointment for Client # 3. Our attorney advises that it is not required by statute in a probate case." "A copy of the evidence of recording letter of appointment for Client # 6 is enclosed."
AUDITOR'S NOTE	(U) **A finding of diligence is from the Fiduciary Code of Conduct referenced above, not in statute.**
Auditee's Response	(V) "Copy of proof of restriction for real estate for Client # 5 submitted under Finding # 4."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 8 ➢ ***Certified Staff*** *Related Attributes:* *Arizona Code of Judicial Administration § 7-202, (E)(1)(b)(4)*	The Arizona Code of Judicial Administration § 7-202 requires the principal fiduciary to agree that not fewer than one certified fiduciary shall have the assigned primary responsibility for each court appointment as a guardian, conservator or personal representative. • Care Manager signing Guardianship Report – Client # 1 • Care Manager signing AHCCCS Share of Cost Estimate, Authorization to Release Information – Client # 2 The Care Manager positions each have client caseloads which require a myriad of client specific fiduciary decision-making. Those Care Manager positions should be certified staff. An alternative would be for those duties requiring decision-making is for a principal to sign-off on the associated documentation. This approach demonstrates a certified individual is responsible for the decision being made.
Auditee's Response	"We agree that a Care Manager signed Guardianship Report for Client # 1. We also agree that a Care Manager signed AHCCCS Share of Cost Estimate and Authorization to Release Information for Client # 2."
Corrective Action	"Effective immediately, we have changed our procedure and only a certified fiduciary will sign documents on behalf of court-appointed clients."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 9 ***Guardianship Reports*** *Related Attributes:* *A.R.S. § 14-5315(C)*	A fiduciary acting as guardian must include the specific items detailed in statute in the annual guardianship report. The following pieces of information were missing: • Address of physician is missing – Clients # 1, 2 & 6 • Name of person in charge – Clients # 1 & 6 • Date the guardian last saw the client – Clients # 1, 2 & 6 • Copy of the client's physician's report on physical and mental condition – Clients # 2 & 6 (This may be a result of Pima County probate form not specifically requesting the information.)
Requirement	The fiduciary will include all of the statutorily required information in the annual guardianship reports and attach the documentation to the annual accountings.
Auditee's Response	"The Pima County probate form does not provide a space for the physician's address." "We assume the name of the person in charge is the Guardian. We are not sure what the AOC means by this." "We agree that the date the guardian last saw client for Clients # 1, 2, 6 was omitted." "Pima County court does not want us to file a physician's report."
AUDITOR'S NOTE	**The Auditor and the Office of the Clerk of the Court have caused the Annual Report of Guardian to be revised to include the required data elements.** **The statutes referenced above require a physician's report to be filed with the Annual Report of Guardian.**

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 10 ➢ ***Conflict of Interest or Self-Dealing*** *Related Attributes* *Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 2(b)*	Pursuant to ACJA § 7-202 the fiduciary must avoid self-dealing or the appearance of a conflict of interest. • (X) Principal wrote and signed a check to her from a client account. Although the reimbursement was legitimate, it has the appearance of a conflict – Clients # 2 & 4 (examples for Client # 2 Check # 152, 136, 155, 157) • (Y) A non-original receipt was used to verify reimbursement of a staff member – Client # 5
Requirement	Care Coordinators, Inc. 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.
Auditee's Response	(X) "We agree that the Principal wrote and signed a check to herself for Clients # 2 and 4 and that the reimbursement was legitimate."
Corrective Action	(X) "Effectively immediately, the Principal will not sign a check to herself from client's accounts."
Auditee's Response	(Y) "The non-original receipt for Client # 5 has not been located. We need details as to the date of the check and the name of the payee."

CARE COORDINATORS, INC.
Compliance Audit Report

Finding # 11 ➢ ***Scope of Authority*** *Related Attributes* *Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 1(f)*	A fiduciary shall refrain from decision-making in areas outside the scope of the court order. • (Z) Guardianship was limited to a specific task. The task has been accomplished. The fiduciary continues to act in a scope beyond the original court order – Client # 1
Auditee's Response	(Z) "We filed a petition to waive its requirement of filing future annual guardianship reports for a limited guardianship. The court denied our petition. We have enclosed copies of these documents."

CARE COORDINATORS, INC.

FILES AUDITED

June 17, 2005

	Case Number	Name	County	Type	
1	G0000915	Joel Alford	Pima	G	11/13/00
2	G18257	Joe Angel Couarrabias	Pima	G/C	7/22/02
3	PB04012	Estate of John Dewar	Santa Cruz	PR	8/30/04
4	GC2000018099	Friday Children	Pinal	C	1/8/01
5	G13675	Arlene Goldfinger	Pima	C	6/15/92
6	G21230	Erminia Nunez	Pima	G/C	4/28/99

APPENDICES

APPENDIX A

FEB - 8 2005

A

FILED
PATRICIA A. NOLAND
FEB 08 2005
05 FEB -8 AM 11:10

ARIZONA SUPERIOR COURT, PIMA COUNTY

JUDGE: HON. CLARK MUNGER

CASE NO. G-[redacted]

COURT REPORTER: NONE R. ST. GERMAINE, DEPUTY

DATE: February 07, 2005

IN THE CONSERVATORSHIP OF:

[redacted]

An Adult

ORDER

NON-APPEARANCE HEARING- Calendared on December 30, 2004:

The Court has reviewed the Annual Accounting of the Conservator and the Special Needs Trustee and the court file. The court notes notice was proper and no objections have been filed, therefore, the annual accounting of the conservator and the trustee are approved.

Order signed.

The Conservator shall increase the bond to $435,000.00. This bond shall cover both the conservator and special needs trustee. This matter is set for hearing on the non-appearance calendar on **March 14,2005**, to review whether the bond has been filed with the Court. No one need appear at this hearing.

IT IS ORDERED:

1. The account year end shall continue to be September 30, 2004 of each year.
2. A subsequent hearing for the approval of the Annual Accounting for the period ending **September 30, 2005** is set for **December 30, 2005** on the Court Commissioner's non-appearance calendar. No additional notice of this hearing will be given by the Court. No one need appear at this hearing.
3. Any objections or responses must be written and filed with the Court before the hearing.
4. Unless specifically waived by the Court, the Conservator shall do the following at least 21 days before the hearing:

Magean Gentry
Judicial Administrative Assistant

ORDER

A) File with the Court a complete accounting together with a Notice of Hearing and a Petition for Approval of Accounting.

B) Serve the Notice of Hearing, the Petition and the Annual Accounting on the Protected Person and any interested person(s), and file a Proof of Notice.

C) Lodge an Order and a copy of the Order with the Court approving the Annual Accounting

D) Pursuant to Local Rules of Practice, Pima County Rule 9.2(2)(ii), the Conservator shall have delivered a current Account Information Sheet and copies of any back statements/investment statements for each account incorporated in the Annual Account. These documents should be delivered via courier or by mail directly to the assigned division. **The Conservator is strongly admonished not to file these documents with the Clerk of the Court as the financial information will then be public record and subject to dissemination.**

cc: Hon. Clark Munger
Denice R. Shepherd
John Roman, Esq.

Magean Gentry
Judicial Administrative Assistant

4

RECEIVED

JUL 01 2005

Fleming & Curti, P.L.C.

FILED PINAL COUNTY SUPERIOR COURT KRISTI YOUTSSY RUIZ CLERK

JUN 30 2005

Leigh H. Bernstein
FLEMING & CURTI, P.L.C.
330 N. Granada Ave.
Tucson, AZ 85701
(520) 622-0400
Computer No. 65054

Attorneys for Conservator

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PINAL

In the Matter of the Conservatorship of: [redacted] (dob 7/28/92), [redacted] (dob 6/29/94), [redacted] (dob 6-29-94), and [redacted] (dob 6/20/95) Minors.	NO. [redacted] INVENTORY AND APPRAISEMENT

The undersigned conservator, being sworn, states as follows:

The inventory attached as Exhibit A is a true statement of all the property owned by the minors as of February 4, 2004 which has come to the knowledge of the conservator. Exhibit A indicates the fair market value of the property as of that date and its nature as separate or community property; it discloses the type and amount of all encumbrances relating to each item. The inventory is complete and accurate so far as the conservator is informed.

DATED this 17 day of June, 2005.

Care Coordinators, Inc.
Conservator

State of Arizona
County of Pima | ss.

SUBSCRIBED AND SWORN TO before me this 17 day of June, 2005.

OFFICIAL SEAL
JULIANNE BROGNA
NOTARY PUBLIC-ARIZONA
PIMA COUNTY
My Comm. Exp. Dec. 14, 2005

Notary Public

Inventory and Appraisement:
Page Two:

Total funds received from settlement: $586,786.84 divided as follows:

[redacted]	$176,036.05
	$176,036.05
	$ 58,678.69
	$176,036.05

BOGUTZ & GORDON, P.C.
1730 E. River Road, Suite 107
Tucson, Arizona 85718
(602) 577-1611

tb
Craig Gordon PCC #21396
Attorney for Guardian and Conservator

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship and Conservatorship of: [redacted] An Incapacitated and Protected Person.	NO. G[redacted] INVENTORY AND APPRAISEMENT (A.R.S. §14-5418)

STATE OF ARIZONA)
) ss.
COUNTY OF PIMA)

CARE COORDINATORS, INC., Conservator, through counsel undersigned, states as follows:

The inventory attached as Exhibit A is a true statement of all the property owned by the protected person at the time of the appointment which has come to the knowledge of the guardian and conservator; it states the fair market value of the property as of such date and its nature as separate or community; it discloses the type and amount of all encumbrances relating to each item; and such inventory is complete and accurate so far as she is informed.

DATED this 28 day of August, 1992.

BOGUTZ & GORDON, P.C.

Craig Gordon
Craig Gordon
Attorney for Guardian and Conservator

SUBSCRIBED AND SWORN TO before me this 28 day of August, 1992, by CRAIG GORDON.

Antonette L Barry
NOTARY PUBLIC

My Commission Expires:

A

BOGUTZ & GORDON, P.C.
1730 E. River Road, Suite 107
Tucson, Arizona 85718
(602) 577-1611

tb

Craig Gordon PCC #21396
Attorney for Guardian and Conservator

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship and Conservatorship of: [redacted] An Incapacitated and Protected Person.	NO. G-[redacted] NOTICE OF FILING INVENTORY AND REQUEST FOR ORDER INCREASING BOND

CARE COORDINATORS, INC., Conservator, through Counsel undersigned, hereby gives notice that an Inventory of Conservatorship assets has been filed showing total assets of $446,331.88. In addition, the Conservator expects to receive annual income of approximately $38,000 consisting of $1,000 per month in spousal maintenance plus investment income. Therefore, the conservator proposes to increase the bond in this case from $100,000 to $485,000.

DATED this 28 day of August, 1992.

BOGUTZ & GORDON, P.C.

Craig Gordon

CRAIG GORDON
Attorney for Conservator

SUMMARY OF EXHIBIT "A"

Guardianship and Conservatorship of [redacted]
Case No. G[redacted]

1.	Cash received prior to divorce settlement agreement	$ 20,000.00
2.	Cash received pursuant to divorce settlement agreement	200,000.00
3.	Promissory Note for payment of [redacted] at 6% amortized over 10 years with the entire balance payable within 5 years from August 1, 1992	225,000.00
4.	Bank of America CD account #[redacted] (IRA)	1,331.88
	TOTAL	$ 446,331.88

A

E-Z MESSENGER ATTORNEY SERVICE, INC.
65 E. Pennington Street
Tucson, Arizona 85701
(602) 623-8436

Date: 8/28/92

Law Firm: Bogutz + Gordon
Attorney: Clay Gordon
Client File #: 613675
Plaintiff:
Defendant:

Secretary: Joni Bang
Phone #: 577-1611
County:
Case #:

COURT

- ☐ Superior
- ☒ Probate
- ☐ Justice
- ☐ City
- ☐ Recorder
- ☐ Other
- ☐ U.S. District
- ☐ Bankruptcy
- ☐ Industrial Commission
- ☐ Court of Appeals
- ☐ Corporation Commission

DOCUMENTS

- ☐ S & C
- ☐ Subpoena(s)
- ☐ Dissolution
- ☐ Answer
- ☐ Notice of Hearing
- ☐ OSC/TRO
- ☐ Default
- ☐ Judgment
- ☐ Writ of
- ☐ Stip & Order for
- ☒ Other: Notice of Filing Inventory + Order

FILING INSTRUCTIONS

- ☐ File
- ☐ Issue & Serve
- ☐ Issue & Return
- ☐ Signature Needed
- ☐ Return Conformed Copies
- ☐ Record

SPECIAL INSTRUCTIONS

Please file, obtain signature on Order + return conformed copy of Order.

RECEIVED
AUG 28 1992
E-Z MESSENGER

DATE COMPLETED
SEP 01 1992

8/28 T.B.

SERVICE INSTRUCTIONS

Serve:
Home Address:
Business Address:

DELIVERY BY ☐ Unconformed ☐ Conformed

Deliver to
Address
Hand delivery rec'd by
Date/Time

A

Inventory

[redacted]

No. G[redacted]

1. Cash settlement pursuant to Divorce Settlement Agreement No. [redacted] 220,000.00

2. Promissory note for payment of [redacted] in [redacted] at 6% amortized over 10 years with the entire balance payable within 5 years from August 1, 1992 225,000.00

3. Bank of America CD account #[redacted] at 5.25% matures 4/10/93 (IRA) 1,331.88

4. 1989 Mini Jimmy automobile Unknown

Total Assets = 446,332.00

APPENDIX D

[redacted]

AD-Automatic Deposit • AP-Automatic Payment • ATM-Cash Withdrawal • DC-Debit Card • FT-Funds Transfer • SC-Service Charge • TD-Tax Deductible

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT, FEE, WITHDRAWAL (-)	✓	DEPOSIT, CREDIT (+)	$48298.23
	9/24	Int.			68 37 37 66	[illegible]
133	10/8	CCI fees	62 23	✓		62 23 48342 03
134	10/21	[redacted] Nov.	286 80	✓		286 80 48055 23
135	11/8	CCI	56 26	✓		47998 97
	10/29	Int.			116 89	48115 86
136	11/22	[redacted] Dec.	286 80	✓		286 80 47829 06
	11/19	603.865 Wash Mutual	18750 00			18750 00
						29079 06
	11/26	Int.			113 82	113 82 29192 88
137	12/9	CCI fees	87 36	✓		87 36 29105 52
138	12/22	[redacted] Jan.	286 80	✓		286 80 28818 72
139	12/29	[redacted] reimb - gds for trip	104 43	✓		104 43 28714 29
	12/31	Int			679 08 56 20	29449 57
140	1/11/06	CCI fees	47 87	✓		47 87 29401 70
141	1/21	[redacted] Feb.	286 80	✓		286 80 29114 90

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ACCOUNT #: [redacted] CARE COORDINATORS INC. CONS FOR

FINANCIAL CONSULTANT: IRVING MINDES * | (520) 297-2521 (800) 535-2521

JAN 6 - 2005

EDWARDS
FULLY INVESTED IN OUR CLIENTS
Member SIPC A.G. Edwards & Sons, Inc.

FOR THE PERIOD: *November 27, 2004 - December 31, 2004*

Total Asset Account

ACCOUNT INFORMATION

CARE COORDINATORS INC.
CONS FOR
[redacted]
2828 N COUNTRY CLUB #105
TUCSON AZ 85716-1955

BRANCH ADDRESS:
7630 N ORACLE ROAD
TUCSON AZ 85704

PHONE:
(520) 297-2521
(800) 535-2521 Toll Free

FOR YOUR CONSIDERATION

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- View account statements and year-end tax reports for all of your A.G. Edwards accounts conveniently on the Internet

For more information, contact your financial consultant.
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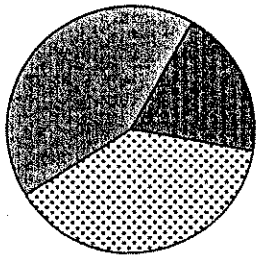
PORTFOLIO AT-A-GLANCE



YOUR ALLOCATION ON 12/31/2004
TOTAL ACCOUNT VALUE
$153,108.20

	Value on 11/26/2004	%	Value on 12/31/2004	%	Net Change
Cash & Money Fund	29,479.68	19.44	29,840.80	19.49	361.12
Taxable Bonds	64,679.70	42.66	64,610.85	42.20	-68.85
Mutual Funds	57,462.05	37.90	58,656.55	38.31	1,194.50
Total Account Value	**$151,621.43**	**100.00%**	**$153,108.20**	**100.00%**	**$1,486.77**

[redacted]

AD-Automatic Deposit • AP-Automatic Payment [redacted] • SC-Service Charge • TD-Tax Deductible

NUMBER OR CODE	DATE	TRANSACTION [redacted]				DEPOSIT, CREDIT (+)		$ 46945.31	
132	10/4	[redacted] BVD - supplies for [redacted]			✓			426 46518	48 83
	9/24	Int.				44 36	59 38	46599	80
133	10/8	CCI fees	62	23	✓			62 46537	23 37
134	10/21	[redacted] Nov.	286	80	✓			286 46250	80 77
135	11/8	CCI fees	56	26	✓			46194	51
	10/29	Int.				92	01	92 46286	01 52
136	11/22	[redacted]	286	80	✓			286	80
		Dec.						45999	72
	11/29	Bought 603.865 Washington Mutual	18750	00				18750 27244	00 72
	11/26	Int.				88	36	88 27338	36 08
137	12/9	CCI fees	87	36	✓			87 27250	36 72
138	12/23	[redacted] Jan.	286	80	✓			286 26963	80 92
139	12/29	[redacted] Reimb - Gas for trip	104	43	✓			104 26859	43 49
	12/31	Interest				801 53	47 03	27713	99
140	1/11/05	CCI fees	47	87	✓			47 27666	87 12

JAN 6 - 2005

ACCOUNT #: [redacted] CARE COORDINATORS INC. CONS FOR

FINANCIAL CONSULTANT: IRVING MINDES * | (520) 297-2521 (800) 535-2521

A.G. EDWARDS℠ FULLY INVESTED IN OUR CLIENTS℠

Member SIPC A.G. Edwards & Sons, Inc.

FOR THE PERIOD: *November 27, 2004 - December 31, 2004*

Total Asset Account

ACCOUNT INFORMATION

CARE COORDINATORS INC.
CONS FOR
[redacted]
2828 N COUNTRY CLUB #105
TUCSON AZ 85716-1955

BRANCH ADDRESS:
7630 N ORACLE ROAD
TUCSON AZ 85704

PHONE:
(520) 297-2521
(800) 535-2521 Toll Free

FOR YOUR CONSIDERATION

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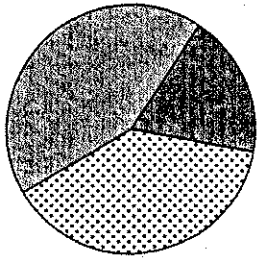
PORTFOLIO AT-A-GLANCE



YOUR ALLOCATION ON 12/31/2004
TOTAL ACCOUNT VALUE
$151,382.12

	Value on 11/26/2004	%	**Value on 12/31/2004**	%	Net Change
Cash & Money Fund	27,624.88	18.44	28,105.22	18.56	480.34
Taxable Bonds	64,687.90	43.19	64,620.35	42.69	-67.55
Mutual Funds	57,462.05	38.37	58,656.55	38.75	1,194.50
Total Account Value	**$149,774.83**	**100.00%**	**$151,382.12**	**100.00%**	**$1,607.29**

[redacted]

AD-Automatic Deposit • AP-Automatic Payment • ATM-Cash Withdrawal • DC-Debit Card • FT-Funds Transfer • SC-Service Charge • TD-Tax Deductible

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT, FEE, WITHDRAWAL (-)	✓	DEPOSIT, CREDIT (+)	$ 21551.90
133	11/8	CCI	18 69	✓		21533 21
	10/29	Int.			48 54	48 54
						21581 75
134	11/22	[redacted] Dec.	95 60	✓		95 60
						21486 15
	11/29	201.288 Washington Mutual	6250 00			6250 00
						15236 15
	11/26	Int.			47 14	47 14
						15283 29
135	12/9	CCI fee	29 12	✓		29 12
						15254 17
136	12/22	[redacted] Jan.	95 60			95 60
						15158 57
137	12/29	[redacted] reimb - gas for trip	34 80	✓		34 80
						15123 77
	12/31	Int.			25 89	
					28 43	15178 09
138	1/11	CCI fee	15 96	✓		15 96
						15162 13
139	1/21	[redacted] Feb.	95 60	✓		95 60
						15066 53
140	1/20/05	Purchased 203.252 Wash Mutual	6250 00	✓		6250 00
						8816 53
	1/28	Int.			39 18	39 18
140	2/9	CCI	51 18			8804 53
141	2/23	[redacted] March	95 60	✓		95 60
						8708 93

⑆031100157⑆ 1441767777⑈

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D

ACCOUNT #: [redacted] | CARE COORDINATORS INC. CONS FOR
FINANCIAL CONSULTANT: IRVING MINDES * | (520) 297-2521 (800) 535-2521

JAN 6 - 2005

EDWARDS
FULLY INVESTED IN OUR CLIENTS
Member SIPC A.G. Edwards & Sons, Inc.

FOR THE PERIOD: *November 27, 2004 - December 31, 2004*

Total Asset Account

ACCOUNT INFORMATION

CARE COORDINATORS INC.
CONS FOR
[redacted]
2828 N COUNTRY CLUB #105
TUCSON AZ 85716-1955

BRANCH ADDRESS:
7630 N ORACLE ROAD
TUCSON AZ 85704

PHONE:
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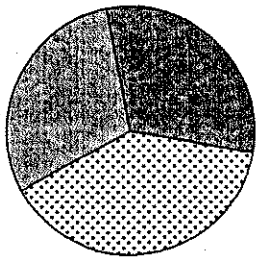
PORTFOLIO AT-A-GLANCE



YOUR ALLOCATION ON 12/31/2004
TOTAL ACCOUNT VALUE
$49,728.33

	Value on 11/26/2004	%	Value on 12/31/2004	%	Net Change
Cash & Money Fund	15,378.89	31.12	15,308.49	30.78	-70.40
Taxable Bonds	14,887.90	30.12	14,867.65	29.90	-20.25
Mutual Funds	19,154.02	38.76	19,552.19	39.32	398.17
Total Account Value	**$49,420.81**	**100.00%**	**$49,728.33**	**100.00%**	**$307.52**

[redacted] [redacted]

NUMBER	DATE	DESCRIPTION								
130	10/4	[redacted]								$47807.51
		DVD + su[redacted]								426 48
	9/24	Int.								47381 03
							68	37		
							36	98		47[illegible] 38
131	10/8	CCI fees	62	23						62 23
132	10/21	[redacted] Nov	286	80	✓					286 80
										47137 35
133	11/8	CCI	56	26	✓					
										47081 09
	10/29/04	Int.					115	91		115 91
										47197.00
134	11/22	[redacted] Dec	286	80	✓					286 80
										46910 20
	11/19	Bought 603.8600 Washington Mutual	18750	00						18750 00
										28160 20
	11/26	Int.								
135	12/9	CCI fees	87	36	✓		112	97		87 36
										28185 81
136	12/23	[redacted] Jan	286	80	✓					286 80
										27899 01
137	12/29	[redacted] gas for trip	104	43	✓					104 43
										27794 58
	12/31	Interest					679	08		
							54	59		28[illegible] 25
138	1/11/05	CCI fees	47	87	✓					47 87
										28480 38
139	1/21	[redacted] Feb	286	80	✓					286 80
										28193 58
	1/20	Purchased 609.756 Washington Mutual	18750	00						18750 00
										9443 58

USE THESE CODES WHEN RECORDING YOUR NON-CHECK TRANSACTIONS

D-DEPOSIT DC-DEBIT CARD ATM-TELLER MACHINE AP-AUTOMATIC PAYMENT TT-TELEPHONE TRANSFER T-TAX DEDUCTIBLE O-OTHER

⑆031100157⑆ 1941767964⑈ 0158

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ACCOUNT #: [redacted] | CARE COORDINATORS INC. CONS FOR
FINANCIAL CONSULTANT: IRVING MINDES * | (520) 297-2521 (800) 535-2521

JAN 6 - 2005

A.G. EDWARDS
FULLY INVESTED IN OUR CLIENTS
Member SIPC A.G. Edwards & Sons, Inc.

FOR THE PERIOD: *November 27, 2004 - December 31, 2004*

Total Asset Account

ACCOUNT INFORMATION

CARE COORDINATORS INC.
CONS FOR
[redacted]
2828 N COUNTRY CLUB #105
TUCSON AZ 85716-1955

BRANCH ADDRESS:
7630 N ORACLE ROAD
TUCSON AZ 85704

PHONE:
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- View account statements and year-end tax reports for all of your A.G. Edwards accounts conveniently on the Internet

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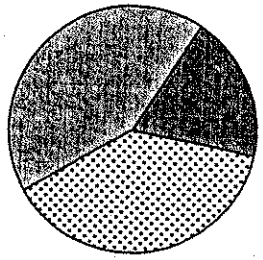
PORTFOLIO AT-A-GLANCE



YOUR ALLOCATION ON 12/31/2004
TOTAL ACCOUNT VALUE
$152,186.88

	Value on 11/26/2004	%	Value on 12/31/2004	%	Net Change
Cash & Money Fund	28,559.97	18.95	28,919.48	19.01	359.51
Taxable Bonds	64,679.70	42.92	64,610.85	42.45	-68.85
Mutual Funds	57,462.05	38.13	58,656.55	38.54	1,194.50
Total Account Value	**$150,701.72**	**100.00%**	**$152,186.88**	**100.00%**	**$1,485.16**

APPENDIX F

Bank of America

F

ESTATE OF [redacted]
BY CARE COORDINATORS, INC

Statement Period: March 16 through April 15, 1999

Minimum Balance Summary

Minimum Balance Date 04/13/99

Account	Account Number	Minimum Balance
PRIMA Checking	[redacted]	$ 396.34
Interest Maximizer	[redacted]	42,362.53
		60,422.41
		285,137.60
Certificate Of Deposit	[redacted]	27,472.86
		50,000.00
Rate Builder CD	[redacted]	50,000.00
Total Minimum Balances		$ 515,791.74

Important Information About Your Account

You've maintained at least $5,000 in your PRIMA Account this month. Your monthly service charge has been waived. Please be sure to take advantage of all of the benefits your PRIMA Account has to offer.

Checks Paid

* Gap in check sequence

Date Paid	Number	Amount
04/05	1515	$ 30.44
04/06	* 1518	18.97
04/08	1519	8.45
03/26	* 2098	82.23
03/23	2099	25.00
03/26	2100	60.36
03/16	* 2398	170.95
03/18	* 2449	220.40
03/17	2450	15.64
04/08	* 2461	6.76
03/19	* 2465	57.12
03/18	2466	6.76

Date Paid	Number	Amount
03/18	2467	102.66
03/16	2468	58.62
03/23	* 2470	339.00
03/19	2471	135.00
03/19	* 2473	24.56
03/22	2474	100.00
03/24	2475	60.36
04/08	2476	25.24
04/01	2477	362.00
04/05	2478	749.00
04/13	* 2480	44.24
Total of 23 Checks Paid		**$2,703.76**

Account Activity

Date Posted	Description	Reference Number	Amount
	Withdrawals, Transfers, Account Fees		
04/06	Offl Check Purch		$25,240.54
	Interest Paid		
04/15	Interest		$7.84

Daily Account Balance

Date	Amount	Date	Amount	Date	Amount
03/16	$ 28,111.07	03/23	27,084.93	04/06	481.03
03/17	28,095.43	03/24	27,024.57	04/08	440.58
03/18	27,765.61	03/26	26,881.98	04/13	396.34
03/19	27,548.93	04/01	26,519.98	04/15	404.18
03/22	27,448.93	04/05	25,740.54		

Continued on next page

DISBURSEMENTS OF INCOME
[redacted] Guardian Conservator
For Period 04/06/1999 Through 03/31/2000

F

Personal Needs

04/15/1999	[redacted] - Reimburse for cigarettes	$	40.00
04/15/1999	[redacted] - Personal Needs 3/16/1999 - 4/15/1999		1,166.33
05/03/1999	[redacted] - Reimburse purchase of bed frame		6.50
05/17/1999	[redacted] - Personal Needs 4/16/1999 - 5/17/1999		285.23
06/15/1999	[redacted] - Personal Needs 5/18/1999 - 6/15/1999		138.25
07/16/1999	[redacted] - Personal needs 6/16/1999 - 7/16/1999		33.21
08/06/1999	[redacted] - Personal needs 7/9/1999 - 8/6/1999		285.36
08/20/1999	[redacted] - Reimburse for fire safe		19.04
09/07/1999	[redacted] - Personal needs 8/6/1999 - 9/7/1999		184.75
10/05/1999	[redacted] - Personal needs 9/8/1999 - 10/5/1999		144.81
10/25/1999	[redacted] - Reimburse for film processing		10.70
11/03/1999	[redacted] - Personal needs 10/4/1999 - 11/3/1999		366.83
11/24/1999	[redacted] - Reimburse for cigarettes		27.10
12/03/1999	[redacted] - Personal needs 11/4/1999 - 12/3/1999		407.05
01/05/2000	[redacted] - Personal needs 12/4/1999 - 1/4/2000		370.62
02/03/2000	[redacted] - Reimburse for lock box		10.56
02/03/2000	[redacted] - Personal needs 1/5/2000 - 2/3/2000		260.08
03/03/2000	[redacted] - Personal needs 2/4/2000 - 3/2/2000		319.74

APPENDIX L

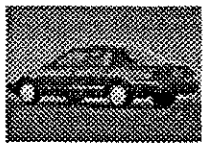
Kelley Blue Book
THE TRUSTED RESOURCE
kbb.com

SANDERSON FORD
www.sandersonford.com
-We Want Your Trade-In

BLUE BOOK PRIVATE PARTY REPORT

Arizona • December 2, 2004

1997 Ford Contour Sedan 4D



Search Listings for This Car
List Your Car For Sale Online
Buy a New Car
Free Record Check
Auto Loans from 3.79% APR
Insurance Quote
Print "For Sale" Sign
Payment Calculator

Auto Financing
Today's auto loan APRs as low as:

New Dealer	3.79%
Used Dealer	4.45%
Person-to-Person	6.09%
Refinance	5.15%
Motorcycle	6.15%

Click here for

Engine: 4-Cyl. 2.0 Liter
Trans: Automatic
Drive: Front Wheel Drive
Mileage: 89,966

Equipment

Air Conditioning	AM/FM Stereo
Power Steering	Cassette
Tilt Wheel	

Fair
9 days
$79.69

Consumer Rated Condition: Fair

"Fair" condition means that the vehicle has some mechanical or cosmetic defects and needs servicing but is still in reasonable running condition. This vehicle has a clean title history , the paint, body and/or interior need work performed by a professional. The tires may need to be replaced. There may be some repairable rust damage.

Private Party Value

Search Local Listings for This Car **$1,950**

Private Party Value is what a buyer can expect to pay when buying a used car from a private party. The Private Party Value assumes the vehicle is sold "As Is" and carries no warranty (other than the continuing factory warranty). The final sale price may vary depending on the vehicle's actual condition and local market conditions. This value may also be used to derive Fair Market Value for insurance and vehicle donation purposes.

Get a Used Car Trade-In Value

Get Invoice & MSRP on New Cars

Get a Person to Person Auto Loan

APPENDIX M

Account Number [redacted] CARE COORDINATORS CONS[redacted] Statement Period 01/27/2001 - 02/23/2001

Account Positions (continued)

Note	Quantity	Description	% of Portfolio	Price	Valuation	Est Annual Income	Est Annual % Yield	Type
		Taxable Bonds						
	25,000	IMPERIAL BANK 7.25% 06		100.306	25,076.50	1,812.50	7.23	1
		CTF OF DEPOSIT DUE 11-9-2006						
		INGLEWOOD, CA/SEMI-ANNUAL PMT						
		FEDERALLY INSURED						
		PAR VALUE (100) AT MATURITY						
	50,000	LASALLE BANK FSB 7.25% 09		100.553	50,276.50	3,625.00	7.21	1
		CTF OF DEPOSIT DUE 7-12-2009						
		CHICAGO, IL/SEMI-ANNUAL PMT						
		FEDERALLY INSURED						
		PAR VALUE (100) AT MATURITY						
		Total Account Value			**$562,917.10**	**$34,102.22**	**6.06%**	

Bond prices are approximations and may differ from current market quotes. Computerized pricing services are often unable to supply us with up-to-the-minute information. These prices are provided only as a general guide to value your account. All rating information is obtained from external sources considered to be reliable but its accuracy is not guaranteed by A.G. Edwards & Sons Inc.

Activity This Period

Date	Entry	Quantity	Description	Price	Amount	Cash Balance	Money Fund Balance
01/26			BEGINNING BALANCE			.00	33,533.32
02/05	INTEREST ON	75,000	PROVIDENT BANK 8% 10		3,024.66		
			C.D. DUE 2-3-10 CINCINNATI, OH				
			ENTIRE ISSUE CALLED 2-3-01				
			FEDERALLY INSD-SEMI-ANNL PMT				
02/05	REDEMPTION	-75,000	PROVIDENT BANK 8% 10		75,000.00	78,024.66	33,533.32
			C.D. DUE 2-3-10 CINCINNATI, OH				
			ENTIRE ISSUE CALLED 2-3-01				
			FEDERALLY INSD-SEMI-ANNL PMT				
02/06	INTEREST ON	50,000	GREAT SOUTHERN BANK 6.5% 05		276.03	78,300.69	33,533.32
			CTF OF DEPOSIT DUE 10-6-2005				
			SPRINGFIELD, MO/MONTHLY PMT				
			FEDERALLY INSURED				

M

A.G. Edwards & Sons, Inc.
INVESTMENTS SINCE 1887

ONE NORTH JEFFERSON ST. LOUIS, MISSOURI 63103 (314) 955-3000

WE CONFIRM THE FOLLOWING TRANSACTION SUBJECT TO THE AGREEMENT ON THE REVERSE SIDE.

YOU	QUANTITY	PRICE	SECURITY DESCRIPTION	CUSIP NUMBER
OUGHT	75,000	100	PROVIDENT BANK 8% 10 CTF OF DEPOSIT DUE 2-3-2010 CINCINNATI, OH/SEMI ANNUAL PMT FEDERALLY INSURED DTD 02/03/00 1ST-INT 08/03/00 YIELD TO MATURITY 8.00 % CALLABLE 02/03/01 @ 100.000 SEMIANNUAL CALL THEREAFTER	[redacted]

ACCOUNT NUMBER	IB	T	TRF	MKT	OFFICE PHONE NUMBER	SYMBOL
[redacted]	26	1	4	8	520-297-2521	

EN COMMUNICATING WITH US PLEASE REFER TO YOUR ACCOUNT NUMBER

File

CARE COORDINATORS CONS
[redacted]
2828 N COUNTRY CLUB #105
TUCSON AZ 85716-1949

JAN 24 2000

TRADE DATE			SETTLEMENT DATE		
01	18	00	02	03	00

PRINCIPAL	STATE TAX	ACCRUED INTEREST	COMMISSION	SEC FEE	TRANSACTION CHARGE	AMOUNT
75,000.00						75,000.00

RETAIN THIS COPY FOR YOUR TAX RECORD

IF MONEY OR SECURITIES ARE NOT ALREADY IN YOUR ACCOUNT PLEASE RETURN THIS PORTION WITH YOUR REMITTANCE TO OUR LOCAL OFFICE.

YOU	QUANTITY	PRICE	SECURITY DESCRIPTION	CUSIP NUMBER
OUGHT	75,000	100	PROVIDENT BANK 8% 10	[redacted]

ACCOUNT NUMBER	IB	T	TRF	MKT	OFFICE PHONE NUMBER
[redacted]	26	1	4	8	520-297-2521

EN COMMUNICATING WITH US PLEASE REFER TO YOUR ACCOUNT NUMBER

IF MONEY OR SECURITIES ARE NOT ALREADY IN YOUR ACCOUNT, PLEASE PAY FOR PURCHASE OR DELIVER SECURITIES BY THIS DATE

SETTLEMENT DATE		
02	03	00

AMOUNT
75,000.00

CARE COORDINATORS CONS
[redacted]

A.G. EDWARDS & SONS, INC
7740 N ORACLE ROAD

TUCSON AZ 85704

IF CHANGE OF ADDRESS REQUIRED, PLEASE CHECK HERE AND COMPLETE REVERSE SIDE.

CHECKS SHOULD BE MADE PAYABLE TO A.G. EDWARDS & SONS, INC. AND SENT TO THIS ADDRESS

APPENDIX O

TLC EXCHANGE
[redacted]
TUCSON, AZ 85716
[redacted]

1488

Date 11-5-02

91-7478/3221
01

Pay to the order of [redacted] $ 440 00/100

Four hundred forty dollars 00/100 Dollars

Pima Federal Credit Union
P.O. Box 50267
Tucson, AZ 85703
www.pimafcu.org

ACH TR: 322174795 ACH ACCT: 098156-9

For [redacted]

⑆322174795⑆1488 [redacted]⑈

APPENDIX R

R

my request. I tried to sort out for him his role as Joe Angel's attorney and our role as the guardian. [redacted] sees himself as [redacted] [redacted]s only advocate and friend for the past several months. He made a comment regarding not wanting to micro manage what we do, however if he had with GSA, may be [redacted] would not have been exploited. The way we left if was that for day to day matters if [redacted] calls [redacted] - [redacted] is to refer him to me. If there are legal issues [redacted] will call the home. I agreed to send [redacted] a weekly report. He stated that his calls to the home were within his right to monitor his client.

Yesterday I went by TAD Storage which is in the same building as Guardianship of Southern Arizona. They apparently are a warehouse storage facility and either provide or sell furniture to US Homes. [redacted] has a white couch, rose colored love seat, a full or queen size bed, a night stand, I believe a dresser, armoire, some pictures and wicker decorative ~~pieces~~ piece, and a stove. I'm not sure what else there was those things were just piled on top of each other and I couldn't really see. They have not charged storage as they were providing that as a favor~~ite~~ to GSA. I asked [redacted] if [redacted] needed anything at the adult care home and he does not. His room is furnished. [redacted] said he took [redacted] to the storage unit when they received his mother's belongings, however on the way to the unit [redacted] decided he did not want anything and decided to go to eat instead of going to the storage unit. [redacted] said that [redacted]

- Inventory received from GSA/ John Ramos

APPENDIX U

DEP RECORDER
9544 PE2
EZ MESSENGER ATTORNEY SERVICE
EZ-CURTI

DOCKET: 12485
PAGE 2712
NO. PAGES: 1
SEQUENCE: 20050260741
02/08/2005
LTRSA 16:47
PICKUP
AMOUNT PAID $ 9.00

Robert B. Fleming
FLEMING & CURTI, P.L.C.
330 N. Granada Ave.
Tucson, AZ 85701
(520) 622-0400
Computer No. 18480

FILED
PATRICIA A. NOLAND
CLERK, SUPERIOR COURT
99 MAY 24 PM 12: 23
BY: D. STERLING, DEPUTY

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship and Conservatorship of: [redacted], An Adult Incapacitated and Protected Person.	NO. G[redacted] LETTERS AND ACCEPTANCE OF GUARDIAN AND CONSERVATOR FOR A PROTECTED PERSON (Court Appointment)

ISSUANCE OF LETTERS

Care Coordinators, Inc. is hereby appointed conservator for and guardian of [redacted], pursuant to court appointment, but shall not exercise the following powers without prior order of the Court: no real property sold w/o Court order

WITNESS: May 24, 1999

SEAL

PATRICIA A. NOLAND
CLERK OF THE SUPERIOR COURT

By: Deanne Carlson
Deputy Clerk

ACCEPTANCE

State of Arizona
County of Pima } ss.

I hereby accept the duties of guardian and conservator of [redacted] and swear that I will perform, according to law, such duties.

Robin B. Fuller
Care Coordinators, Inc.

SUBSCRIBED and SWORN TO before me this 13 day of May, 1999 by Care Coordinators, Inc.

STATE OF ARIZONA
COUNTY OF PIMA } ss.

Deputy Clerk/Notary Public

This foregoing instrument is a full, true, and correct copy of the original on file in this office, that letters were issued on 5-24-1999 and said letters are now in full force & effect.

OFFICIAL SEAL
KATHLEEN A. KREUZER
NOTARY PUBLIC - ARIZONA
PIMA COUNTY
My Comm. Expires July 24, 2001

CACTIS SYSTEM

12485 2712

F. ANN RODRIGUEZ, RECORDER
RECORDED BY: HEM
DEPUTY RECORDER
2057 ES4

TTISE
TITLE SECURITY
6390 E TANQUE VERDE RD
TUCSON AZ 85715

DOCKET: 12507
PAGE: 2752
NO. OF PAGES: 1
SEQUENCE: 20050480560
03/11/2005
ORASAL 16:42

PICKUP

AMOUNT PAID $ 9.00

FILED
PATRICIA A. NOLAND
CLERK, SUPERIOR COURT

05 MAR -8 AM 9:09

BY: C. LINNERTZ,
DEPUTY

Robert B. Fleming
FLEMING & CURTI, P.L.C.
330 N. Granada Ave.
Tucson, AZ 85701
(520) 622-0400
Computer No. 18480

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship and Conservatorship of: [redacted] DOB [redacted] An Adult.	NO. [redacted] ORDER APPROVING SALE OF REAL PROPERTY

The Petition for Approval of Sale of Real Property having been considered, the Court finds:

1. Notice has been given as required by law.
2. No objections have been filed.

IT IS THEREFORE ORDERED:

The Conservator is authorized to sell the property known as [redacted], Green Valley, Arizona 85614 to [redacted] and [redacted] for [redacted], pursuant to the Residential Resale Real Estate Purchase Contract submitted to this Court.

DATED: 3-8-05

JUDGE/COURT COMMISSIONER

STATE OF ARIZONA }
COUNTY OF PIMA } ss.

APPENDIX Z

JUL 1 2 2005

FILED
PATRICIA A. NOLAND
CLERK, SUPERIOR COURT
July 11, 2005 (10:32 a.m.)
By: Linda McCormick

2

ARIZONA SUPERIOR COURT, PIMA COUNTY

JUDGE: HON. CLARK MUNGER

CASE NO. [redacted]

COURT REPORTER: Digitally Recorded
Courtroom: 386

DATE: July 11, 2005

In re the Guardianship of:

[redacted]

an Adult

Robert Fleming - Counsel for the Petitioner / Guardian, Care Coordinators, Inc.

MINUTE ENTRY

HEARING ON GUARDIAN'S' PETITION TO WAIVE REQUIREMENT OF ANNUAL GUARDIAN'S REPORT:

[redacted] is not present. Robin Fuller of Care Coordinators, Inc. is present.

Mr. Fleming makes a statement to the Court regarding subject petition.

IT IS ORDERED the petition is denied; an annual report is required so that the Court can determine whether Care Coordinators, Inc. is fulfilling its limited duties.

The clerk is directed to send distribution of today's minute entry to the same individuals / agencies as shown on the proof of notice.

copies to:
Hon. Clark Munger
Robert Fleming, Esq.
[redacted]
Howard Baldwin, Esq.
[redacted]
Care Coordinators, Inc. - 2828 North Country Club, Suite 105, Tucson AZ 85716
J.R. Rittenhouse - Arizona Supreme Court, 1501 West Washington #104, Phoenix AZ 85007

Linda McCormick
Deputy Clerk

7-11-05

JUN 1 7 2005

RBF ✓
BF file

2

Robert B. Fleming
FLEMING & CURTI, P.L.C.
330 N. Granada Ave.
Tucson, AZ 85701
(520) 622-0400
Computer No. 18480

COPY
JUN 1 5 2005
PATRICIA A. NOLAND
CLERK SUPERIOR COURT

Cert. Private Fiduciary No. 20056
for Care Coordinators, Inc.

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship of: [redacted] An Adult.	NO [redacted] PETITION TO WAIVE REQUIREMENT OF ANNUAL GUARDIAN'S REPORT

Care Coordinators, Inc., Guardian, petitions this Court to waive its requirement of filing future annual guardian's reports as follows:

1. Care Coordinators, Inc., guardian, was previously issued Letters of Limited Guardian by this Court with the limitation that its powers are limited to assisting with the appeal process concerning the source of payment for [redacted] mental health hospitalization treatment and services and to file litigation on behalf of [redacted] as required.

2. The guardian is not involved with making any medical or placement decisions on behalf of [redacted]

3. Petitioner requests that this court waive the guardian's requirement of filing future annual guardianship reports pursuant to A.R.S. Section 14-5315.

Petitioner requests that, after notice and hearing, the Court:

Waive the guardian's requirement of filing annual guardian reports.

DATED: 6/15/05

Robert B. Fleming
Attorney for Care Coordinators, Inc.

Robert B. Fleming
FLEMING & CURTI, P.L.C.
330 N. Granada Ave.
Tucson, AZ 85701
(520) 622-0400
Computer No. 18480

Cert. Private Fiduciary No. 20056
for Care Coordinators, Inc.

COPY
JUN 15 2005
PATRICIA A. NOLAND
CLERK SUPERIOR COURT

Z

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF PIMA

In the Matter of the Guardianship of: [redacted] An Adult.	NO. [redacted] NOTICE OF HEARING ON PETITION TO WAIVE REQUIREMENT OF ANNUAL GUARDIAN'S REPORT

NOTICE IS HEREBY GIVEN that the Petition to Waive Requirement of Annual Guardian's Report will be considered at the Pima County Courts Building, 110 W. Congress, Tucson, Arizona on the 11 day of July, 2005. @9:00 a.m.

DATED: 6/15/05

Robert B. Fleming
Attorney for Guardian
330 N. Granada Ave.
Tucson, AZ 85701

You are responsible to protect your own interests

This matter may not be independently investigated or verified by the court. If you object to any part of the petition, you must file a written objection with the court describing the legal basis for your objection. Failure to file a written objection may jeopardize your interests. Without your written objection, you should expect that the requested relief will be granted. If you question any other action of the fiduciary, file an appropriate written petition or motion with the Court.

This is a legal matter. If you have any questions, seek legal advice from an attorney. You have the right to represent yourself. If you represent yourself you must correctly follow court procedures.