

Arizona Supreme Court  
Administrative Office of the Courts



**Fiduciary Certification  
Program**

*Compliance Audit*

**Coconino County Public Fiduciary**

*March, 2007*

Matt Ryan, Chairman, Coconino County Board of Supervisors  
Verna Fisher, Director, Coconino County Community Services Department  
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# TABLE OF CONTENTS

## Coconino County Public Fiduciary

	Section Number
EXECUTIVE SUMMARY	1
FINAL REPORT	2
Objective	
Methodology	
Scope	
Findings	
Auditee's Response	
Corrective Action Intended	
APPENDICES	
A. Response from Public Fiduciary	3
B. Supporting Documentation Exhibits	

### *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**

## **Section 1**

**Executive Summary**  
**Coconino County Public Fiduciary**  
**Compliance Audit Report**

The Arizona Supreme Court, Fiduciary Certification Program conducted a compliance audit of the Coconino County Public Fiduciary pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of July 18, 2006 through August 4, 2006 the Compliance Unit audited the fiduciary activities of the Coconino County Public Fiduciary (CCPF) and its certified employees. The following is a summary of the audit findings.

***Finding #1 – Certification Number***

*CCPF submitted documents to the Superior Court in Coconino County without the fiduciary's certification and business certification numbers on court documents.*

CCPF agreed with the finding and stated they have sent letters to its counsel to ensure future compliance and added these numbers on office templates.

***Finding #2 – Late Filings***

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

CCPF agreed with the finding and has taken steps internally and with its counsel to ensure timeliness of court submissions.

***Finding #3 – Accuracy***

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

CCPF agreed with the finding and has added staff and improved policies and procedures.

***Finding #4 – Documentation***

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

CCPF agreed with the finding and has taken steps with staff, software and physical files to address the deficiencies.

## **Executive Summary**

### ***Finding #5 – Inventory***

*CCPF did not list in reasonable detail and indicate the market value of estates as of the date of appointment for each item to be listed on an inventory.*

CCPF agreed with the finding and has changed the format and process for developing Inventory and Appraisements.

### ***Finding #6 – Securing Assets***

*The fiduciary did not marshal and secure the property and income of the client as soon as possible.*

CCPF agreed with the finding and is developing new policies and procedures to address the finding.

### ***Finding #7 – Diligence***

*Fiduciary clients' financial interests were compromised by a lack of diligence.*

CCPF could locate only one example of the finding. CCPF's revised policies and procedures will address the ability to locate client documents.

### ***Finding #8 – Guardianship reports***

*Statutorily required information was missing from Annual Reports of the Guardian.*

CCPF agreed and states that with new staff more time will be available to provide the required information.

### ***Finding #9 – Failure to File Required Court Document***

*Fiduciaries are statutorily required to file Inventory and Appraisements and Annual Accountings at specific times. Two required reports were not filed.*

CCPF agreed one of the reports was not filed but the other one was filed but not in with the client file. The missing report will be filed with the court.

# **Final Report**

## **Section 2**

## Coconino County Public Fiduciary Compliance Audit Report

### *Objective*

The compliance audit of the Coconino County Public Fiduciary 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<sup>1</sup>.

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

### *Methodology*

In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Coconino County Public Fiduciary (CCPF). 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 Coconino County 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.

Beginning July 18, 2006 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Coconino County and conducted internal controls interviews with Coconino County Public Fiduciary staff.

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<sup>1</sup> Arizona Code of Judicial Administration, Fiduciary Certification, January 1, 2004.

## **Coconino County Public Fiduciary Compliance Audit Report**

During the period of July 18, 2006 through August 4, 2006 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 Coconino County Public Fiduciary office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal, certified and uncertified staff. There are three certified fiduciaries in the CCPF office.

### ***Scope***

CCPF was the court appointed fiduciary on 111 guardian, conservator, combination guardian/conservator, trusts and personal representative cases as of July 14, 2006.

The compliance audit team reviewed a selected stratified sample of twelve (12) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.

### ***Disclosure***

The compliance audit team sampled only those client case files assigned to two of the three CCPF fiduciaries. The not sampled client case files were assigned to a fiduciary under criminal investigation. Due to the investigation, the audit team chose to not risk compromising potential evidence contained in those client case files.

### ***Summary***

CCPF staff extended professional courtesies and cooperation to the audit team during the course of the audit.

The compliance audit found non-compliance in nine (9) key areas. The non-compliance was found in the areas of inventory and appraisements, accountings, documentation and diligence. These findings are discussed as follows:

## Coconino County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 1</i></b></p> <p>➤ <b><u>Certification Number</u></b></p> <p><i>Related Attributes:</i></p> <p><i>Arizona Code of Judicial Administration § 7-202(F)(5)</i></p> <p><b><i>Requirement</i></b></p>	<p>Documents filed with the Superior Court in Coconino County must include both the fiduciary's and the business' certificate number on the court documents.</p> <ul style="list-style-type: none"> <li>• All client files were missing the CCPF business certification number.</li> <li>• Client files were missing the principal's certification number – Clients #1 and 11</li> </ul> <p>Coconino County Public Fiduciary must include the required certification numbers, the individual's and the office, on all documents submitted to the superior court.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“Agree”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“The PF (<i>Public Fiduciary</i>) staff have placed these numbers on the office templates so they are included on all new pleadings with the Court. In addition, the new filing system (to be detailed later) will make these corrections on all current files as they are replaced with the new format. Client files # 1 and 11 have been revised to include the certification number. The PF's office has also shared this finding with the County Attorney's office and asked that they include the numbers on their pleadings as well.”</p>

## Coconino County Public Fiduciary Compliance Audit Report

<p><b>Finding # 2</b></p> <p>➤ <b><u>Late filings</u></b></p> <p><i>Related Attributes:</i></p> <p><i>A.R.S. § 14-3706 – PR Inventory</i>  <i>A.R.S. § 14-5418(A) – Cons inventory;</i>  <i>A.R.S. § 14-5315(A)</i>  <i>A.R.S. § 14-5419(A)</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(e)</i></p> <p><i>Local Rules &amp; Customs of Practice in Arizona Superior Court Probate Matters, Maricopa County, Rule 5.7(c)</i></p> <p><b>Requirement</b></p>	<p>The statutorily required court reports were submitted to the court after the due date.</p> <ul style="list-style-type: none"> <li>• Late Annual Guardianship Reports -- Clients # 4, 9 and 11</li> <li>• Late Inventory -- Clients # 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12</li> <li>• Late Accountings -- Clients # 2, 3, 4, 5, 9, 10 and 11</li> </ul> <p>CCPF must submit the inventory and appraisal, annual accountings, guardianship reports, estate management plans and/or proof of restriction on or before the statutorily required due date or court ordered due date for each client.</p>
<p><b>Auditee's Response</b></p>	<p>“Agree, except for filing an estate management plan for each conservatorship client, which is not required for public fiduciaries.”</p> <p><b>Auditor Note:</b> <i>This statement is correct; however, it is desirable from a best practices model.</i></p>
<p><b>Corrective Action</b></p>	<p>“The PF’s procedure prior to the AOC audit used the permanent appointment date as the due date for annual accountings and/or guardianship reports. This has been corrected to indicate the date of initial appointment (as in the case of temporary orders) and each filing done subsequent to the audit includes any necessary adjustment in the date in our pleadings to the court, stating the correct date and asking for a change in the reporting period. In addition, the PF is discussing having local rules akin to those in Maricopa that also specify the</p>

## Coconino County Public Fiduciary Compliance Audit Report

deadline for filing after the close of the period in order to clarify the deadline for having the documents to the court. A list of accounting periods is attached.” (See Appendix B, Exhibit # 1)

“The PF’s staff have also incorporated a new calendaring system to ensure that the new deadlines are met and the necessary information for filing is obtained 8 weeks in advance of the due date.”

“Our new time frame allows the PF staff two weeks to create the reports and pleadings and three weeks for the County Attorney to review and make any necessary changes. This new time line meets statutory requirements of hearing notice as well.”

“For the three clients (4, 9 and 11), all 2006 guardianship reports were filed. Regarding inventories, deadlines were not adhered to in the past nor values assigned to property, this has been corrected and the methodology included in the new draft policies. Accountings for the seven specified clients will be on the new calendaring system.”

“The PF is not required to submit estate management plans as stated in the requirement and this will not be an additional task.”

## Coconino County Public Fiduciary Compliance Audit Report

### ***Finding #3***

#### **➤ Accuracy**

#### Related Attributes:

*Arizona Code of  
Judicial Administration  
§ 7-202, Code of  
Conduct,(4)(i) and  
(5)(h)*

The inventory and appraisalment, annual accounting and annual guardianship reports required by the court were inaccurately prepared and/or documented in the sampled cases:

- Due to the lack of values provided on the Inventories, CCPF was unable to provide the total value of assets under management which is a risk management issue for the county.
- The accounting period did not cover the appointment period – Client # 2, 4, 5, 6, 11 and 12
- The accounting period overlapped – Client # 9 annual accounting went from 11/1/04 through 6/30/05 and with implementation of new accounting system overlapped from 5/23/05 through 10/31/05
- The inventory was not valued as of date of appointment – Clients # 6, 11 and 12
- The inventory was not totaled correctly – Clients # 1, 4, 10 and 12
- No statutorily required inventory was made – Client # 3
- The beginning balance did not agree with ending balance – Clients # 4, 6 and 12
- All of the assets were not recorded in the accountings – Clients # 4, 5, 6 and 10
- The bank balances on the accountings did not agree with the statements – Clients # 4 and 11
- The accounting records were not supported in sufficient detail – Client # 6
- A prior credit union annual accounting balance was used rather than the actual ending balance for the current accounting period – Client # 10
- Two separate life insurance policies were combined into one on the inventory – Client # 6
- The information was not complete on the guardianship reports – Clients # 11 and 12

### ***Requirement***

The fiduciary must ensure any document filed with the Superior Court is complete, accurate and understandable.

### ***Auditee's Response***

“Agreed, see below.”

### ***Corrective Action***

“Policies were put into effect immediately to value inventories

## Coconino County Public Fiduciary Compliance Audit Report

and provide documentation of the methodology used. In the past, two part-time accounting clerks were wholly responsible for the accounting documentation and dealing with a transition from one software system to another. The software transition did not allow amendments to amounts in the old system being eliminated, even if in error. Therefore overlaps were explained in the text of petitions submitted to the Court. Lack of qualified accounting staff and lack of certified staff (current case load 1:60) to review and correct have been problematic for the department. The County has already approved one new certified position and is in the process of changing the number of support staff to meet the needs of the PF's office. This will require Board of Supervisors approval. The new FTE fiduciary position to be filled January 2007 will create an average case load of 35, which should be more reasonably manageable and allow for more review and oversight."

"In addition, further reviews have been put into place so that proofing of filings is done by more than one person, and an adequate timeline put in place to achieve accuracy. Limitations in the current software are being addressed by hand using footnotes and addenda to filings in order to be accurate and plainly reflect the current status of the account."

"All the items in Finding # 3 refer to errors that the PF's office is wholly responsible for and had numerous systemic challenges in addressing in addition to human error. With the new systems in place, any problems in this area should be minimal within the next filing year and staff shortages addressed through the County budgeting process."

"The AOC staff was provided with the total value of assets by PF staff by email July 10, 2006, a copy of which is included." (See Appendix B, Exhibit # 2)

## Coconino County Public Fiduciary 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:

- All of the client files were missing evidence of tax filings or evidence a tax filing was not needed.
- The appraisal for real property was missing – Clients # 1 and 6
- Tax assessments for real property were missing – Client # 1
- The automobile title was missing – Client # 8
- Not all of the receipts were located – Clients # 1, 2, 6 and 10
- Not all of the invoices were in the file – Clients # 3 and 11
- There was no evidence a credit card account was closed – Client # 1
- There was no evidence of the termination of social security benefits – Client # 1
- There was no evidence of the disposal of personal property – Client # 1
- The auditors were unable to account for the time charged by the fiduciary in the case notes – Clients # 1 and 6
- The auditors were unable to locate bank statements – Clients # 2, 4, 5, 6, 9, 10, 11 and 12
- The auditors were unable to verify whether accountings were filed – Clients # 3 and 10
- The auditors were unable to verify whether the fiduciary searched for other assets – Client # 4
- There were no photographs of real or personal property – Clients # 4, 6, 10 and 11
- Reports from other agencies were missing – Clients # 6, 9 and 10
- Assets were not described or documented – Client # 6
- The auditors were unable to verify payroll deposits – Client # 10
- A copy of the check request form was missing – Client #10

#### ***Requirement***

CCPF must develop a systematic process for marshalling, securing and 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.

## Coconino County Public Fiduciary Compliance Audit Report

***Auditee's Response***

“Agreed. Documents referring to this finding are attached and client specific.”

***Corrective Action***

“Some of the mentioned items were in the office in other areas and PF staff have collected them to submit with this response. For example, tax filings were kept separately and we have them for clients: 3, 5, 8, 10, and 12; client 6 did not need to file. Client # 1 died in 2002. A time line is enclosed to document what the former staff member did in his case. The local funeral homes and banks both notify Social Security of the death of an individual once they have a death certificate from the County Medical Examiner, so the PF staff verified that they have notified SSA. We can document this in the files. The PF notifies credit reporting agencies in the case of foreign nationals who may not have Social Security numbers.”

“The PF staff have visited other jurisdictions and reviewed current practices with the result of a new filing system to addresses deficiencies. The office advertised for a part time clerk at Northern Arizona University and Coconino Community College and has an applicant in process to do this highly organized task. The PF staff have designed a system incorporating the different sorts of documentation for each type of case: guardianship, conservatorship and decedent. The filing change over will commence in early 2007.”

“Many of these records were available to AOC staff but not placed the central file.”

(See Appendix B, Exhibits # 5 through 12)

## Coconino County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 5</i></b></p> <p>➤ <b><i>Inventory</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>A.R.S. § 14-5418(A)</i></p> <p><b><i>Requirement</i></b></p>	<p>Arizona statute requires a fiduciary to list with reasonable detail and indicate the market value of an estate as of the date of appointment or date of death of each item listed on the inventory.</p> <ul style="list-style-type: none"> <li>• Values were not listed on the Inventory for personal and/or real property -- Clients # 1, 2, 5, 6, 11 and 12</li> </ul> <p>The fiduciary must provide detail on an inventory, even if it is of nominal value, to avoid giving erroneous or misleading information to either the court and/or interested parties.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“Agreed”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“New inventories since the audit team exit interview have included values including methodologies for value assignment. As each annual accounting is done, the inventories are updated and values assigned. Some examples (# 11) are included in the supplementary documents. The PF’s office uses conventional methods: assessor’s values, estimates from local real estate agents, the Kelley Blue Book and eBay websites, as well as local appraisers when available. If the items are of nominal value, it is footnoted as to the methodology.”</p>

## Coconino County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 6</i></b></p> <p>➤ <b><i>Securing Assets</i></b></p> <p><i>Judicial Code 7-202, Code of Conduct, Standards 4(b) &amp; 5(B)</i></p> <p><b><i>Requirement</i></b></p>	<p>A fiduciary must take reasonable steps to marshal and secure the property and income of the protected person's estate as soon as possible.</p> <ul style="list-style-type: none"> <li>• The letters were not recorded against real property – Clients # 1 and 10</li> <li>• Personal property was not secured at the time of appointment – Client # 1</li> <li>• There was no evidence of real property insurance – Clients #1 and 10</li> <li>• There was no evidence of the client receiving Social Security benefits – Client #3</li> <li>• The title for the mobile home was not in fiduciary's name – Client # 10</li> <li>• There was no contract for purchase of the mobile home – Client #10</li> </ul> <p>The fiduciary appointed as a conservator must observe the standard of care of a prudent man dealing with the property of another and if the fiduciary has special skills or expertise (i.e. certification) she/he is under a duty to exercise prudence, intelligence and diligence.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“Agree to bullet # 1.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Client specific responses: Client # 1 was a decedent whose real property is over 80 miles away in a remote area (same timeline as for finding # 4, Client # 1). The female case worker from the PF's office needed an escort to conduct business. While some of the property could be secured with locks, there was no reasonable way to prevent looting due to the location. However, more steps could have been taken to record the assets. The property was sold in November 2005. This case, as well as others, is currently under review by the Auditor General's office. New policies and procedures address a worst case scenario such as securing this particular property.”</p>

## Coconino County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 7</i></b></p> <p>➤ <b><i>Diligence</i></b></p> <p><i>Related Attributes:</i></p> <p><i>A.R.S. § 14-5421</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (4) &amp; 5(d)</i></p>	<p>The fiduciary must exercise extreme care and diligence when making medical and financial decisions on behalf of a ward or protected person.</p> <ul style="list-style-type: none"> <li>• Insufficient funds were in the account and late fees were assessed – Client # 6</li> <li>• 1/01, 2/01, 3/01 Room and board was not paid timely – Client # 12</li> <li>• Evidence of letters were not recorded in the county – Client # 1</li> <li>• Assets were not marshaled and secured – Client # 1</li> <li>• There was no evidence of insurance found – Client # 1</li> <li>• There was no evidence of the direct deposit of Social Security benefits – Client # 3</li> <li>• The insurance for the mobile home was expired and the title was not recorded with county – Client # 10</li> </ul>
<p><b><i>Auditee's Response</i></b></p>	<p>“Cannot find documentation of these findings other than 3<sup>rd</sup> bullet.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“The same issues on Client 1 and 10 were previously addressed in prior findings. There is no evidence in the old or new accounting system of late fees charged against client # 6. AOC staff mentioned a cable bill in April of 2005 but the client consistently paid the same amount of \$ 9.60 per month without deviation for the period. Client # 12’s room and board is sent out within one working day of both of the client’s checks coming in. For example, SSI arrived on the 3<sup>rd</sup> of the month, SSA on the 4<sup>th</sup> and the check sent on the 5<sup>th</sup>. Again, we would need further details on this to determine a deficiency. Client # 1 was already addressed. Client # 3’s documentation of receipt of Social Security is in the accounting system. Client # 10’s insurance is current since the purchase and title is with MVD as it is a mobile home.”</p>

## Coconino County Public Fiduciary Compliance Audit Report

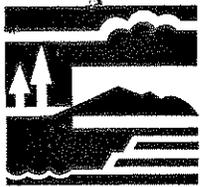
<p><b><i>Finding # 8</i></b></p> <p>➤ <b><i>Guardianship Reports</i></b></p> <p><u>Related Attributes:</u> A.R.S. §14-5315(C)</p>	<p>By statute specific information is required in every Report of the Guardian presented to the court.</p> <ul style="list-style-type: none"> <li>• The guardian reports are incomplete (i.e.: missing number of visits, doctor's address, date ward last seen, person in charge) – Clients # 2, 4 5, 6, 7, 9, 11 and 12</li> <li>• The guardian report did not cover appointment period – Clients # 6 and 7</li> </ul>
<p><b><i>Auditee's Response</i></b></p>	<p>“Agreed”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“The current PF is reviewing all guardian reports for missing details prior to submission to the Court. With the addition of another certified staff, each of the three case managers will have more time to assemble details with a more manageable case load.”</p>

## Coconino County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 9</i></b></p> <p>➤ <b><i>Failure to File Required Court Document</i></b></p> <p><u><i>Related Attributes</i></u></p> <p><i>A.R.S. §§ 14-5418(A) &amp; 14-5419(A)</i></p> <p><b><i>Requirement</i></b></p>	<p>By statute, the fiduciary must file an Inventory and Appraisement with the court within ninety days after appointment and must account to the court on the administration of the estate annually.</p> <ul style="list-style-type: none"> <li>• An Inventory and Appraisement was not filed – Clients # 3 and 9</li> <li>• Annual Accounting was not filed – Client # 10</li> </ul> <p>CCPF must file the Annual Accounting and Inventory and Appraisement as required by statute and the court.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“Agree re: client # 9.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“No inventory was filed on client 9 who is now housed at the Department of Corrections and whose assets will be transferred to his trust account once the PF is dismissed; the hearing is set for January of 2007. Client 3 had an inventory processed in June of 2001, but it may not have been filed with the court and this will be done within the month, if not previously.” (See Appendix B, Exhibit # 4)</p> <p>Client # 10’s accounting was filed (see 12/26/06 AOC Audit Compliance Report attached).” (See Appendix B, Exhibit # 3)</p> <p>“As previously stated, another staff member to directly handle cases has been added. In addition, current and new policies require meeting the court standards of any conservatorship assets inventoried and filed within 90 days, as well as those of a decedent secured and inventoried as soon as possible.”</p>

# **Appendix A**

## **Section 3**



**COCONINO COUNTY ARIZONA**  
COMMUNITY SERVICES DEPARTMENT

**Senior Services**

- Home Delivered Meals
- Case Management
- Congregate Meals
- In Home Care

**Crisis Intervention Services**

- Homeless Prevention
- Housing Assistance
- Case Management
- Resource Network

**CREC**

- Coconino Rural Environmental Corps
- CREC Youth Corps

**Public Fiduciary**

- Guardian Services
- Conservator Services

**Economic Empowerment**

- VITA Site
- IDA Savings
- Micro Business Development

**Housing**

- Rehabilitation
- CDBG Administration

29 December 2006

Kitty Boots  
Compliance Unit Manager  
Certification and Licensing Division  
Arizona Supreme Court  
1501 W Washington St  
Phoenix, AZ 86007-3231

Re: Fiduciary Compliance Audit, Coconino County

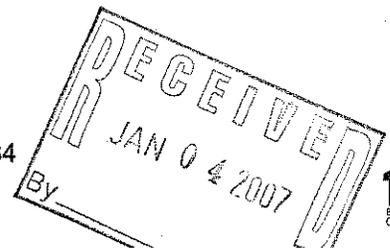
Dear Ms. Boots,

Thank you for your draft report; we received it on December 19th and have endeavored to address all findings within the deadline specified of December 31st.

We would like to thank the AOC staff for their courtesy and cooperation during this year as we update our Public Fiduciary's office. Some of the changes we have made and are making are:

- ✓ A new principal was appointed in August of 2006;
- ✓ Cases with questionable expenditures were referred to the State of Arizona Auditor General's office for review;
- ✓ Field visits to Maricopa and Yavapai shops were conducted;
- ✓ A phone survey of all other Arizona county public fiduciaries was conducted to gather information on organizational structure, case load, staffing, population and area;
- ✓ A new position to handle cases was approved by the County Board of Supervisors and will be filled in January of 2007;
- ✓ The filing system will be revamped in 2007 incorporating all client data in one unit;
- ✓ New policies and procedures are currently under review; and
- ✓ New local rules are being discussed with the Superior Court and other interested parties.
- ✓ Finally, the Community Services department, in which the Fiduciary is housed, is keeping the Board of Supervisors informed of the status and any decisions that may need to be made.

2625 North King Street • Flagstaff, AZ 86004-1884  
928-522-7979 • FAX 928-522-7965  
TDD 1-800-842-4681

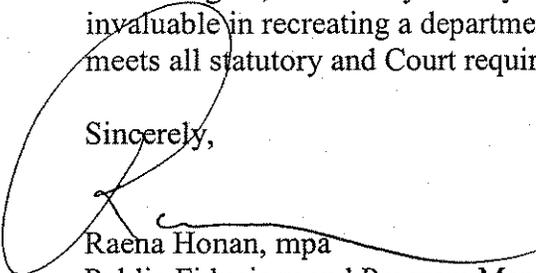


We also wanted to share with the Court the endemic issues that confront a rural county. One of the findings deals with a property in a remote area served only by one deputy sheriff. While reasonable efforts can be made to secure property left unoccupied, there are inherent barriers caused by great distances and lack of services. Coconino County, as other rural counties, faces challenges with cases that originate in the county but the client may be relocated hundreds of miles away not only on reservations, but in other regions of the state. We have only two skilled nursing homes and no licensed behavioral health placements nearby.

Attached are the responses to the report as well as supporting documents that is client specific.

Again, we thank you for your hard work and have found this process to be invaluable in recreating a department that serves its clients professionally and meets all statutory and Court requirements.

Sincerely,



Raena Honan, mpa  
Public Fiduciary and Program Manager, Senior Services

cc: Verna Fisher

# **Appendix B**

## **Section 3**

## ACCOUNTING PERIODS - SORTED BY NEXT ACCOUNTING PERIOD

CLIENT NAME	APPOINTMENT	PRIOR AA PERIOD	NEXT AA PERIOD
<b>January</b>			
	08/22/01	2/1/05 - 1/31/06	FA
	01/08/96	2/1/05 - 1/31/06	2/1/06 - 1/7/07
	01/09/89	2/1/05 - 1/31/06	2/1/06 - 1/8/07
	01/15/04	1/1/05 - 12/31/05	1/1/06 - 1/14/07 ??
	01/20/98	2/1/05 - 1/31/06	2/1/06 - 1/19/07
	01/23/06	N/A	1/23/06 - 1/22/07
	01/23/04	2/1/05 - 1/31/06	2/1/06 - 1/22/07
	01/28/85	2/1/05 - 1/31/06	2/1/06 - 1/27/07
<b>February</b>			
	02/09/04	3/1/05 - 2/28/06	3/1/06 - 2/8/07
	02/19/99	3/1/05 - 2/28/06	3/1/06 - 2/18/07
	02/22/93	3/1/05 - 2/28/06	3/1/06 - 2/21/07
<b>March</b>			
	03/09/04	4/1/05 - 3/31/06	5/1/06 - 3/8/07
	03/14/05	4/1/05 - 3/31/06	4/1/06 - 3/13/07
	03/14/04	4/1/05 - 3/31/06	4/1/06 - 3/13/07
	03/18/02	4/1/05 - 3/31/06	4/1/06 - 3/17/07
	03/31/06	N/A	3/31/06 - 3/30/07
<b>April</b>			
	04/05/04	2/1/05 - 1/31/06	2/1/06 - 4/4/07
	04/07/03	5/1/05 - 4/30/06	5/1/06 - 4/6/07
	04/09/92	5/1/05 - 4/30/06	5/1/06 - 4/8/07
	04/17/90	5/1/05 - 4/30/06	5/1/06 - 4/16/07
	04/19/04	5/1/05 - 4/30/06	5/1/06 - 4/18/07
	04/21/01	6/1/04 - 5/31/05	6/1/06 - 4/20/07
	04/23/90	5/1/05 - 4/30/06	5/1/06 - 4/22/07
	04/27/94	5/1/05 - 4/30/06	5/1/06 - 4/26/07
	05/01/00	6/1/05 - 5/31/06	6/1/06 - 4/30/07
	05/01/95	6/1/05 - 5/31/06	6/1/06 - 4/30/07
	05/01/95	6/1/05 - 5/31/06	6/1/06 - 4/30/07
	05/01/89	7/1/05 - 6/30/06	7/1/06 - 4/30/07
<b>May</b>			
	05/02/03	5/25/04 - 5/31/05	6/1/06 - 5/1/07
	05/03/88	8/1/05 - 7/31/06	8/1/06 - 5/2/07
	05/08/02	9/1/05 - 8/31/06	9/1/06 - 5/7/07
	05/19/04	6/1/05 - 5/31/06	6/1/06 - 5/18/07
	05/25/04	6/1/05 - 5/31/06	6/1/05 - 5/24/06
	05/27/86	6/1/05 - 5/31/06	6/1/06 - 5/26/07
	06/01/01	7/1/05 - 6/30/06	7/1/06 - 5/31/07
<b>June</b>			
	06/02/03	5/1/05 - 6/30/06	7/1/06 - 6/1/07
	06/03/92	7/1/05 - 6/30/06	7/1/06 - 6/2/07
	06/03/96	7/1/05 - 6/30/06	7/1/06 - 6/2/07

<u>CLIENT NAME</u>	<u>APPOINTMENT</u>	<u>PRIOR AA PERIOD</u>	<u>NEXT AA PERIOD</u>
<u>June (cont'd)</u>	06/04/90	7/1/05 - 6/30/06	7/1/06 - 6/3/07
	06/04/90	7/1/05 - 6/30/06	7/1/06 - 6/3/07
	06/10/86	7/1/05 - 6/30/06	7/1/06 - 6/9/07
	06/12/06	N/A	6/12/06 - 6/11/07
	06/13/94	7/1/05 - 6/30/06	7/1/06 - 6/12/07
	06/20/79	11/1/04 - 10/31/05	11/1/05 - 6/19/06 ??
	06/20/83	8/1/05 - 7/31/06	8/1/06 - 6/19/07
	06/30/79	7/1/05 - 6/30/06	7/1/06 - 6/29/07
<u>July</u>	07/03/83	8/1/05 - 7/31/06	8/1/06 - 7/2/07
	07/06/99	8/1/05 - 7/31/06	8/1/06 - 7/5/07
	07/12/05	8/1/05 - 7/31/06	8/1/06 - 7/11/07
	07/20/81	12/1/04 - 11/30/05	12/1/05 - 7/19/06
	07/20/81	10/1/04 - 9/30/05	10/1/05 - 7/19/06 ??
	07/27/05	8/1/05 - 7/31/06	8/1/06 - 7/26/07
	07/31/95	8/1/04 - 7/31/05	8/1/06 - 7/30/07
<u>August</u>	08/05/05	N/A	8/05/05 - 8/04/06
	08/10/06	N/A	8/10/06 - 8/9/07
	08/13/79	9/1/05 - 8/31/06	9/1/06 - 8/12/07
	08/25/00	11/1/04 - 10/31/05	11/1/05 - 8/24/06
	08/27/90	9/1/05 - 8/31/06	9/1/06 - 8/26/07
<u>September</u>	09/07/04	9/7/04 - 9/30/05	10/1/05 - 9/6/06
	09/09/05	N/A	9/9/05 - 9/8/06
	09/11/00	10/1/04 - 9/30/05	10/1/05 - 9/10/06
	09/13/83	11/1/04 - 10/31/05	11/1/05 - 9/12/06
	09/15/86	11/1/04 - 10/31/05	11/1/05 - 9/14/06
	09/15/86	1/1/05 - 12/31/05	1/1/06 - 9/14/06
	09/15/86	1/1/05 - 12/31/05	1/1/06 - 9/14/06
	09/16/02	9/1/04 - 9/30/05	10/1/05 - 9/15/06
	09/22/80	10/1/04 - 9/30/05	10/1/05 - 9/21/06
	09/23/96	10/1/04 - 9/30/05	10/1/05 - 9/22/06
	09/25/97	10/1/04 - 9/30/05	10/1/05 - 9/24/06
	09/26/02	11/1/04 - 10/31/05	11/1/05 - 9/25/06
<u>October</u>	10/02/96	11/1/04 - 10/31/05	11/1/05 - 10/1/06
	10/04/04	10/7/04 - 10/31/05	11/1/05 - 10/3/06
	10/10/02	11/1/04 - 10/31/05	11/1/05 - 10/9/06
	10/15/96	11/1/04 - 10/31/05	11/1/05 - 10/14/06
	10/15/03	11/1/04 - 10/31/05	11/1/05 - 10/14/06
	10/23/95	10/1/04 - 9/30/05	10/1/05 - 10/22/06
	10/28/91	11/1/04 - 10/31/05	11/1/05 - 10/27/06
	10/31/05	N/A	10/31/05 - 10/30/06

CLIENT NAME	APPOINTMENT	PRIOR AA PERIOD	NEXT AA PERIOD
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November

	11/05/04	11/1/04 - 10/31/05	11/1/05 - 11/4/06
	11/12/02	1/1/05 - 12/31/05	1/1/06 - 11/11/06
	11/16/98	10/1/04 - 9/30/05	10/1/05 - 11/15/06
	11/18/05	N/A	11/18/05 - 11/17/06
	11/18/05	N/A	11/18/05 - 11/17/06
	11/20/95	10/1/04 - 9/30/05	10/1/05 - 11/19/06 ??
	11/24/04	11/24/04 - 3/31/06	4/1/06 - 11/30/06

December

	12/02/92	1/1/05 - 12/31/05	1/1/06 - 12/1/06
	12/02/02	2/1/05 - 1/31/06	2/1/06 - 12/01/06
	12/08/92	1/1/05 - 12/31/05	1/1/06 - 12/7/06
	12/10/92	1/1/05 - 12/31/05	1/1/06-12/9/06
	12/12/05	N/A	12/12/05 - 12/11/06
	12/16/93	1/1/05 - 12/31/05	1/1/06 - 12/15/06
	12/20/01	1/1/05 - 12/31/05	1/1/06 - 12/19/06
	12/21/91	1/1/05 - 12/31/05	1/1/06 - 12/20/06
	12/30/03	1/1/05 - 12/31/05	1/1/06 - 12/29/06

**EXHIBIT # 2****Robertson, Sylvia**

---

**From:** Robertson, Sylvia  
**Sent:** Monday, July 10, 2006 4:47 PM  
**To:** 'kboots@courts.az.gov'  
**Subject:** Prelim Audit Info  
**Attachments:** Employee List-Name-title-descrp-exper 6-20-06.xls; Organizational Chart- PF 6-21-06.xls; PF Policy-Procedure draft 6-2006.doc; PF Current Court Appointmts.doc; PF Client Database.xls

I'm sending, in attachments, most of the information you've requested.  
PF is not required to have a bond in court appointed cases.

1. PF Current Court Appointments attachment
2. PF services NO cases that are non-court appointed.
3. Estimated total dollar value of estates under court appointment: **\$393,166.43 (on 7-10-06)**
4. Employee List-Name-title-descrp-exper 6-20-06
5. Organizational Chart PF 6-21-06
6. The PF policy/procedures are in the process of being updated, as we have a new county attorney; but we're sending you what we have.
7. PF Client database – not all entries completed. Ran out of time. Categories where I have no info.
  - a. Estate/Guardian Plan due and Date Filed
  - b. Notice to Creditors
  - c. Publication Dates

Please let me know if you have questions or need something else.

Thanks ☺

**Sylvia Robertson**  
**Administrative Specialist III**  
**Coconino County Public Fiduciary**  
**PH: 928-522-7915**

AOC Audit Compliance Report  
 PF Response  
 12-26-06

Finding #	Client Name	Unmet Requirement	PF Response
4	[REDACTED]	Unable to verify if accounting filed	Annual Accounting (AA) for 1-1-05 to 12-31-05 in hard file, submitted to Court and approved 2-6-05. (Notice hrg date entered as 2006 in error - should have been 2005)
4	[REDACTED]	Unable to verify payroll deposits	2005 payroll check stubs were in the 2005 income tax folder. Folder reviewed by PF
9	[REDACTED]	AA not filed	AA submitted and approved by court 2-6-05
4	[REDACTED]	Same as above	AA for 7-1-04 to 6-30-05 in hard file, submitted to Court and approved 10-3-05
4	All clients	Missing evidence of tax filings	2005 Client Income Tax storage box contained 7 of the 10 client's info. Alonzo, Rebecca Gustina, Garner Hadley, Shawn Morehead, David Oldham, Frank Starace, Mark Whitten, Albert Income tax returns were only prepared if the client could, at least, possibly qualify for the \$25 AZ State return.
8	Client's 2,4,5,6,7,9,11,12	Guardian reports incomplete: Missing - # of visits Doctor's address, date was last seen Person in charge	Adding requested information to guardian report since August 2006.



#3

INVENTORY - PART ONE

ESTATE OF :

[REDACTED]

CASE#

GC [REDACTED]

ASSETS  
FINANCIAL ASSETS:

	Qty	Description	Value
Checking Account		Public Fiduciary Checking Account	\$ 335.88
Savings Account			
Burial Trust Accounts			
Money Market			
Stocks/Bonds			
Mutual Funds			
Life Insurance			
Certificate of Deposit			
Other Investment			

PERSONAL PROPERTY

Ward lives in at the Ponderosa Plaza, provided by Prime Housing, Inc.

Ward has clothing and toilet articles.

*Helena Yazzie*

Helena Yazzie, CPF, Lic. 20378  
Public Fiduciary Case Manager

*6/30/01*

Date

*Marge Budacki*

Marge Budacki  
Administrative Support

*6/30/01*

Date

Client # 3 on Audit List

**LEGAL DOCUMENT ACTIVITY SHEET**

FILE# 2

Client Name: [REDACTED] Court #: GC [REDACTED]

LEGAL DOCUMENT ACTIVITY	DATED	INITIAL	ACTION/ NO ACTION REQ'D-Date
Motion to Extend G w/T14+	6/17/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 6/18/2003
Response to motion for summary disposition	7/8/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 7/11/2003
Amended Reply Re Motion for Summary Disposition - M Ratner	7/16/2003	SR	ACTION/ NO ACTION REQ'D-Today's Date 8/6/2003
Order denying G w/T14+, Approved G w/ T14 only	7/22/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 7/25/2003
Notice of filing of annual report for G/ for period of 7/1/02- 6/30/03	8/14/2003	A.D.	ACTION/ NO ACTION REQ'D-Today's Date 8/18/2003
Motion for reconsideration & request for Hrg.	8/18/2003	A.D.	ACTION/ NO ACTION REQ'D-Today's Date 8/19/2003
Request for waiver of appearance	8/19/2003	A.D.	ACTION/ NO ACTION REQ'D-Today's Date 8/21/2003
ACTION: Order denying motion for reconsideration	8/22/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 8/26/2003
Min:Entry: setting next AA for 8/16/04	8/25/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 8/27/2003
Response to motion for reconsideration & request fo Hrg. From M. Ratner	8/25/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 8/28/2003
Order Apprv'g AA. Next AA for 9/16/04	8/25/2003	AD	ACTION/ NO ACTION REQ'D-Today's Date 10/8/2003
Min Entry: Hrg- Apprvl of AA of GC. Nxt AA Hrg on 9/12/05 @ 8:30 am (NA)	8/16/2004	PL	ACTION/ NO ACTION REQ'D-Today's Date 8/23/2004
Order Apprv'g AA of 7/1/03 to 6/20/04 Nxt AA set on 9/12/05 @ 8:30 am (NA)	8/16/2004	PL	ACTION/ NO ACTION REQ'D-Today's Date 8/24/2004
Notice of Change in Apptmt of PF to Nancy Mueller	2/1/2005	SR	ACTION/ NO ACTION REQ'D-Today's Date 2/10/2005
Revised Order of Apptmt of PF to Nancy Mueller	2/8/2005	TT	ACTION/ NO ACTION REQ'D-Today's Date 3/17/2005
Motion to Continue AA Hrg & Order re Hrg set for 9-12-05 at 8:30am	9/14/2005	SR	ACTION/ NO ACTION REQ'D-Today's Date 9/20/005
Order continuing hrg from 9-12-05 to 10-3-05 at 8:30am NA	9/19/2005	SR	ACTION/ NO ACTION REQ'D-Today's Date 10/11/2005
ME: Apprv'g AA for 7/1/04 to 6/30/05 Nxt AA Hrg 10/2/06 @ 8:30 am (NA)	10/3/2005	PL	ACTION/ NO ACTION REQ'D-Today's Date 10/6/2005
Order Apprv'g AA 7-1-04 to 6-30-05 Nxt AA Hrg 10/2/06 @ 8:30 am (NA)	10/3/2005	SR	ACTION/ NO ACTION REQ'D-Today's Date 10/7/2005
			ACTION/ NO ACTION REQ'D-Today's Date
			ACTION/ NO ACTION REQ'D-Today's Date
END OF PAGE			

Ending #4

Client #1

EXHIBIT 6  
12/29/2006

ID	Date	Source	Notes
25	6/20/1965	Birth Certificate	Chicago, Ill [redacted]
26	7/1/1965	Baptism Certificate	Long Island, NY
11	8/1/2000	MS purchase statement	Decedent bought property for \$25,500.00 Yavapai-Cocconino Title Agency
24	10/28/2002	Death Certificate	States he was buried
30	10/30/2002	HY case notes	Received referral on deceased found in home in Ashfork
35	11/7/2002	Email to DS, SR	from Janet [redacted] recent girlfriend [redacted] in Tucson
27	11/12/2002	Fax from Witt Insurance	States auto policy cancelled 10/6/02. [redacted] "common law spouse"
34	11/12/2002	SR email to HY/DS	[redacted] ex girlfriend, left #, her son will be 9 in Jan-no allegation of parentage
31	11/25/2002	HY case notes	Preserve and protect order [redacted]
32	12/3/2002	HY case notes	Balance \$7.42 after SSA removed from checking acct at Compass Bank
13	2/3/2003	HY case notes	HY looking for keys and arranging to to inventory
14	2/6/2003	HY case notes	HY and Armando P conducted inventory with Wms Sheriff's staff on site
28	2/12/2003	Env of documents	IDs and titles. Birth certificate for [redacted] son, Father "unknown" 1/15/9
15	2/14/2003	HY case notes	HY got assessor's information and tax status (paid). utility accts closed
16	4/3/2003	HY case notes	Mentions heirs. living mother in CA, verbal wish of decedent to leave to "JJ"
17	5/23/2003	HY case notes	Another trip to Ashfork to look thru papers
1	10/27/2003	Sheriff's report	Break in report DR #S0303105 by Sgt Schulte
3	11/19/2003	Note on Inventory list	1977 Chev Pick up sold to [redacted]
18	11/19/2003	HY case notes	Trip to Ashfork
19	1/7/2004	HY case notes	Neighbor asserts computer and toaster oven are his (David)
7	3/27/2004	Check to Nancy	\$25 from [redacted] for Mark S. from [redacted]
2	5/21/2004	email from HY to NM/DS	stating Red Honda at [redacted] is vandalized and neighbor is offering \$50 for it. Mic
20	6/4/2004	HY case notes	Case transferred to Nancy M.
4	6/14/2004	Note on Inventory list	1985 Honda sedan sold for \$50.00
21	7/21/2004	NM case notes	Visit Ashfork with Armando to take photos, confirm inventory. Trailer door unlocked
33	8/9/2004	NM case notes	Ashfork meeting with Realtor and [redacted] to clean up
6	8/19/2004	Green sheet fund reques	Pay [redacted] \$400 to clean up trailer/property
9	9/2/2004	Check to PF	\$75 from David [redacted] for Water tank, trailer and swamp cooler
8	11/10/2004	Check to MS c/p PF	\$360 from [redacted] for travel trailer
29	1/25/2005	Letter from Realty Expert	Realtor states she does not want to relist property because of its condition.
22	2/16/2005	NM case notes	Met with David [redacted] re other items for sale on property.
23	7/12/2005	HY email lckes	[redacted] & [redacted] allege there's a will, refer to friend John Sandberg
12	11/7/2005	Check Stub/prop sale	Net \$15,064.99 to PF for [redacted] property (in accordance with statement of 11/7/05

#5

INVENTORY OF [REDACTED] - GC [REDACTED]

April 4, 2004

- 1 Bed/box spring
- 1 Dresser
- 1 Stereo – Audionox model CD6074
- 1 Desk
- 1 CD case/CD's
- 1 Telephone (white)
- 1 Lamp (Eagle)
- 1 Clothes hamper
- 1 Brinks Lock box
- 1 Dream Catcher
- 1 Aloe Vera plant
- 1 Waste basket (white)
- 1 Sleeping bag
- 1 Tent
- 1 Backpack
- 1 Stereo
- 1 Blender
- 1 Toaster
- 1 Fishing rod and tackle (hooks, sinkers, lines)
- Toiletries (cologne, shaving, etc)
- Assorted Posters (2 in general bldg, all others in his room)

CLOTHING:

- 2 Sweat shirts
- 1 hooded sweatshirt
- 1 Blue Nike nylon pullover jacket
- Assorted T-shirts, socks and underwear

\_\_\_\_\_  
 Josh Uithof, Home Advocate  
 ASKAN Foundation  
 4-4-04  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Cless Sellers, Home Coordinator  
 ASKAN Foundation  
 4-4-04  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Eleanor M Schwartz  
 Coconino County Public Fiduciary  
 Case Manager, Lic. 20300  
 \_\_\_\_\_  
 Date

ID	Date	Source	Notes
10	11/7/2005	Title Agency closing stmt	\$17,022.31 sale of property from Yavapai Title Agency (net \$15,064.99)
5	5/30/2006	Invoice from Health	Paid \$350 for indigent burial 5/31/06 to Health Dept (states cremation)

#7

EXHIBIT # B

EXHIBIT B

INITIAL ASSETS INVENTORY  
July 1, 2006

ESTATE OF: ~~XXXXXXXXXXXXXXXXXXXX~~  
COURT #: ~~GOXXXXXXXXXXXX~~

Category	Qty	Description	Estimated Value
<b>FINANCIAL ASSETS</b>		See Custom Transaction Detail Report provided By DDD dated 12-1-1999 thru 9-6-2006 Public Fiduciary did not receive a transfer of funds during the initial reporting period of 6-19-06 to 9-6-06. <i>Financial information taken from DDD reports:</i>	
Checking Balance	1	DDD Client Checking Account Balance as of 7-1-06	\$ 966.89
Burial Trust	1	Balance unknown. Still under investigation with Maricopa and Yavapai PF's	\$ N/A
Annual Income	1	SSA at \$603 per month = yearly total of	\$ 7,236.00
Monthly/Annual Expenses	1	Rent/Room & Board with DDD - monthly	\$ 436.10
	1	Personal Spending Money - monthly	\$ 100.00
	1	Medical/dental (7-1-05 to 7-1-06 Averaged \$1445. / by 12 = \$120 per month with DDD) PF increased to \$200 per month as of 7-1-06	\$ 120.00
	1	Clothing - annual allowance \$300 / 12 = 25	\$ 25.00
	1	Special occasions allowance \$150 / 12 = 12.50 (\$100 -Christmas \$50 -Birthday)	\$ 12.50
		<b>Total Budgeted Expenses (monthly + averaged annual)</b>	<b>\$ 693.60</b>
		<b>Total Income (Does not include burial trust balance)</b>	<b>\$ 7,236.00</b>
		<b>Balance on Hand as of 7-1-06 per DDD report</b>	<b>\$ 966.69</b>
<b>PERSONAL PROPERTY</b>			
Full Bed/Mattress/Box spring	1	Metal frame	\$ 50.00
Lamp(s)	1	Standing lamp - metal	\$ 10.00
Chair(s)	1	Rocking chair - wooden	\$ 25.00
CD Stereo	1	Sony	\$ 10.00
CD's	12	Various	\$ 12.00
<i>Miscellaneous Items</i>			
Stuffed Animals	10	Toys	Estimated
Puzzles	3 bxs	Variety	value of misc:
Hamper	1	Green - plastic	"
Back-pack	1	Color - blue/black	"
Suitcase	1	Color - blue	"
Woven wreath	1	Tan woven wall hanging wreath	"
Pictures/Wall Hangings	2	Pink framed picture & birds w/fruit bowl	\$ 30.00
<i>Clothing/Linen Items</i>			
Clothing-Shoes	9	Sweaters - cardigans and pullovers	Estimated
	3	Jackets - Jeans, windbreaker and heavy winter	value of
	12	T-shirts - long sleeves	clothing and
	14	T-shirts - short sleeves	linens as a
	3	Dresses - variety of design and pattern	group:
	8	Blouses - variety	"
	4	Night gowns /PJ's - variety	"
	6	Pullovers - sweatshirts	"

~~XXXXXXXXXX~~ GC  
**Initial Assets Inventory**  
**July 1, 2006**

Category	Qty	Description	Value
<b>Clothing-Shoes continued</b>	16	Socks variety / 2 leggings	" continued
	6	Bras - variety	"
	18	Underwear - variety	"
	1	Short pants - denim	"
	5	Jeans - 3 denim and 2 black	"
	7	Pants - variety	"
	2	Leggings	"
	3	Summer hats	"
	1 pr	Slippers - Winnie the Pooh	"
	4 pr	Sneakers - variety	"
	1 pr	Hiking boots , brown	"
	1 pr	Snow boots, black	"
	2 pr	Sandals - white, black	"
	1 pr	Sketcher shoes, brown	"
	1	Belt - black	"
			"
<b>Linens-Bedding</b>	2 sets	Sheets - floral	"
	2	Pillow cases - floral	"
	2	Pillows - white	"
	1	Blanket - orange w/ tiger print	"
	1	Blanket - black & white / horse print	"
	5	Towels - variety	"
		Total Estimated Value for Clothing/Linens	\$ 150.00
		<b>Total Personal Property Estimated Value</b>	<b>\$ 287.00</b>

\_\_\_\_\_  
 Vicki W Shepard, Lic # 20567  
 Coconino County Public Fiduciary, Lic # 20209

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Karen Scannell, Program Coordinator  
 Tugland Corporation

\_\_\_\_\_  
 Date

#8

EXHIBIT #9

~~XXXXXXXXXX~~ - GC ~~XXXXXX~~

Automobile and Personal Inventory

2-13-06

Item	Quantity	Estimated Value
<b>Car Items</b>		
Windshield sun visor	1	\$ 1.00
Stereo speakers	4	\$ 20.00 (\$5. ea)
Ice scraper/brush	1	\$ 1.00
Rand McNally Atlas	1	\$ 5.00
CA License plate	1	\$ .00
1990 Chevy Celebrity Owners Manual	1	\$ 1.00
Installment sale/contract for Chevy	1	\$ .00
Dream Catchers	2	\$ 2.00 (\$1. ea)
Road maps	17	\$ 8.50 (\$.50 ea)
Car radios w/cassette players	2	\$ 10.00 (\$5. ea)
Cassette tapes	3	\$ 1.50 (\$.50 ea)
1990 Chevrolet Celebrity Stationwagon	1	\$ 100.00
<b>Personal Items</b>		
Umbrella - blue/white	1	\$ 1.00
Walking canes	2	\$ 4.00
Sun Glasses	2 pr	\$ 2.00 (\$1. ea)
Knee Brace	1	\$ 1.00
Black Comb	1	\$ .50
Flash Light - white	1	\$ 1.00
Blue/grey nylon tent stuff bags	2	\$ 4.00 (\$2. ea)
Men's black shoes	1	\$ 1.00
Cell phone - ear phones	3	\$ 2.00
Screw Drivers	2	\$ 2.00 (\$1 ea)
Crescent wrench	1	\$ 1.00
Pliers	1	\$ 1.00
1/4" Box wrench	1	\$ 1.00
Cell phone manual	1	\$ .00
Safeway Club card	1	\$ .00
<b>Total Estimated Value</b>		<b>\$ 171.50</b>
<b>Medications: All Discarded</b>		
Prednisone - 20mg and 10 mg	2	\$ .00
Triherpyhinidy - 5g (empty container)	1	\$ .00
Ciprofloxacin - 500mg	1	\$ .00
Prometlazine 25mg	1	\$ .00
<b>Discarded Items - trash or poor condition</b>		
Baseball cap - Discarded	1	\$ .00
Plastic coffee cups - Discarded	4	\$ .00
Black plastic spoons - Discarded	2	\$ .00
Ink pens - Discarded	2	\$ .00
Plastic razors - Discarded	3	\$ .00
Super Glue - Discarded	1	\$ .00

~~XXXXXXXXXX~~ - GC ~~XXXXXXXXXX~~

Automobile and Personal Inventory

2-13-06

Item	Quantity
<i>Discarded Items - Continued</i>	
Metal spoons - Discarded	2
Bic Lighters - Discarded	3
Power adapter/broken - Discarded	1
Grey wool blanket-holes -Discarded	1
Pillows - Discarded	2
Blue cotton blankets - Discarded	3
Blue wool blanket, Large -Discarded	1

Estimated Value
\$ .00
\$ .00
\$ .00
\$ .00
\$ .00
\$ .00
\$ .00

\_\_\_\_\_  
Nancy Mueller, RG/CF, Lic # 20510  
Coconino County Public Fiduciary

\_\_\_\_\_  
Date

\_\_\_\_\_  
Paul Yoshida, Accounting Technician I  
Coconino County Public Fiduciary

\_\_\_\_\_  
Date



#11

~~XXXXXXXXXX~~ - GC ~~XXXXXXXXXX~~  
Inventory of Household and Personal Items  
October 12, 2006

Item - Brand	Qty	Estimated Value	Item - Brand	Qty	Estimated Value
			Stuffed toys - bear	1	\$1.00
Bed/mattress/box spring (Twin) Wooden bed frame	1	\$75.00	Puzzles and games	20	\$30.00
Bookcase - oak, shelves missing	1	\$10.00	Fan - box style, 20"	1	\$5.00
Chair - Upholstered wooden rocker	1	\$25.00	Luggage - floral pattern	3	\$30.00
CD Player - Emerson	1	\$15.00	Shower curtain	1	\$5.00
Cassette tape player	1	\$5.00	TV - Daewoo, 13"	1	\$30.00
Dresser - 5 drawer	1	\$10.00	Lawn chair - pink w/flowers	1	\$5.00
Dresser - 5 drawer, oak	1	\$25.00	Wall hangings/pictures	3	\$10.00
Lamp - small table top lamp	1	\$5.00	Night Stand - wooden	1	\$25.00
Lamp - floor lamp	1	\$5.00	Linens - bathroom	Var	\$10.00
Linens - sheets/pillow cases	Var	\$10.00			
			<b>Sub-Total Estimated Value Part 2</b>		<b>\$</b>
<b>Sub-Total Estimated Value Part 1</b>		<b>\$</b>			

Vicki W Shepard, CF, Lic # 20567  
Coconino County Public Fiduciary, Lic # 20209

\_\_\_\_\_  
Date

\_\_\_\_\_  
Pam Lashly  
Hozhoni Foundation

\_\_\_\_\_  
Date

# 1

FINAL INVENTORY

ESTATE OF: [REDACTED]  
CASE #: PB [REDACTED]

ASSETS  
FINANCIAL ASSETS:

	Qty	Description	Value
Checking Account		Public Fiduciary Checking Account	\$ 14,020.23
Savings Account			
Burial Trust Accounts			
Money Market			
Stocks/Bonds			
Mutual Funds			
Life Insurance			
Certificate of Deposit			
Other Investment			

PERSONAL PROPERTY: WARD'S PERSONAL PAPERS

- Utah Labor Commission
- Work Injury - Civil Case
- MVD - Permanent Disability Placard
- Social Security Benefits
- Payroll Stubs
- Property Tax Receipts - 2001 & 2002
- Community Bank of Arizona - 2001 statement
- Miscellaneous Statements and Receipts
- Personal Correspondence
- Photo Album

Compass Bank-Flagstaff account (# [REDACTED]) was located, and in May 2006 a print out of account balance sheet was received on 5-10-06 (see attachment). A print out of fee charges to account was received 6-7-06 (see attachment). This report shows that a \$7.42 balance was absorbed by an ATM Card Annual Fee, leaving the account with a negative balance of <\$22.58>.

Property in Ash Fork, Arizona was sold for \$17,022.31 on November 7, 2005 (see attachment). Net proceeds of \$15,064.31 are reflected in the PF checking account balance.

Nancy Mueller, RG/CF, Lic # 20510  
Coconino County Public Fiduciary

Date

Sylvia Robertson  
Administrative Specialist III

Date

Coconino County Public Fiduciary  
Ward Inventories

Year	Client Name	Inventory Type	Inventory Prepared
2000			6-6-00
2001		Initial	12-6-01
2001		Initial	12-27-01
2001		Initial	10-1-01
2001		Initial	12-20-01
2001		Initial	12-21-01
2001		Initial	12-28-01
2001		Initial	12-28-01
2001		Initial	12-28-01
2001		Initial	7-16-01
2001		Initial	12-20-01
2001			12-21-01
2001		Initial	8-10-01
2001		Initial	10-8-01
2001		Clothing	10-4-01
2001		Clothing	6-30-01
2001		Clothing	7-4-01
2002		Initial	1-22-02
2002		Initial	1-10-02
2002		Initial	11-26-02
2002		Final	3-25-02
2002		Initial	1-22-02
2002		Clothing	3-5-02
2002		Initial	1-20-02
2002		Initial	1-9-02
2002		Initial	1-9-02
2002		Initial	6-28-02
2002		Initial	3-8-02
2002		Initial	4-9-02
2002		Initial	2-15-02
2002		Initial	6-25-02
2002		Initial	3-28-02
2002		Revised	3-28-03
2002		Initial	1-18-02
2002		Clothing	1-14-02
2002		Initial	1-2-02
2002		Strong Box	1-10-02
2002		Initial	1-10-02

Year	Client Name	Inventory Type	Inventory Prepared
2003	F	Jewelry	6-20-03
2003	F	Complete	7-30-03
2003	F	Residential	9-5-03
2003	S	Final	1-30-03
2003	S	Initial-Final	2-6-03
2003	V	Initial-Final	12-4-03
2004	H	Initial	4-4-04
2004	J	Initial	5-12-04
2004	M	Initial	3-21-04
2004	R	Initial-Final	12-16-04
2005	C	Final	2-2005
2005	F	Final	6-17-05
2005	H	Firearms	7-20-05
2005	H	Cash Count	11-1-05
2005	H	Safe Dep Box	11-10-05
2005	H	Jewelry/Misc	11-16-05
2005	S	Financial Final	10-4-05
2005	S	Final	6-20-05
2006	B	Initial	6-20-06
2006	B	Final-Draft	4-21-06
2006	C	Final-Firearm Supplies	6-20-06
2006	D	Rx Drugs Disposal	2-1-06
2006	F	Revised Final	3-2006
2006	C	Final	
2006	C	Initial-Draft	4-4-06
2006	F	Bank Accts	1-30-06
2006	F	Cash Count Rev'd	1-30-06
2006	F	Investments	1-31-06
2006	F	Final	6-7-06
2006	V	Initial	2-13-06