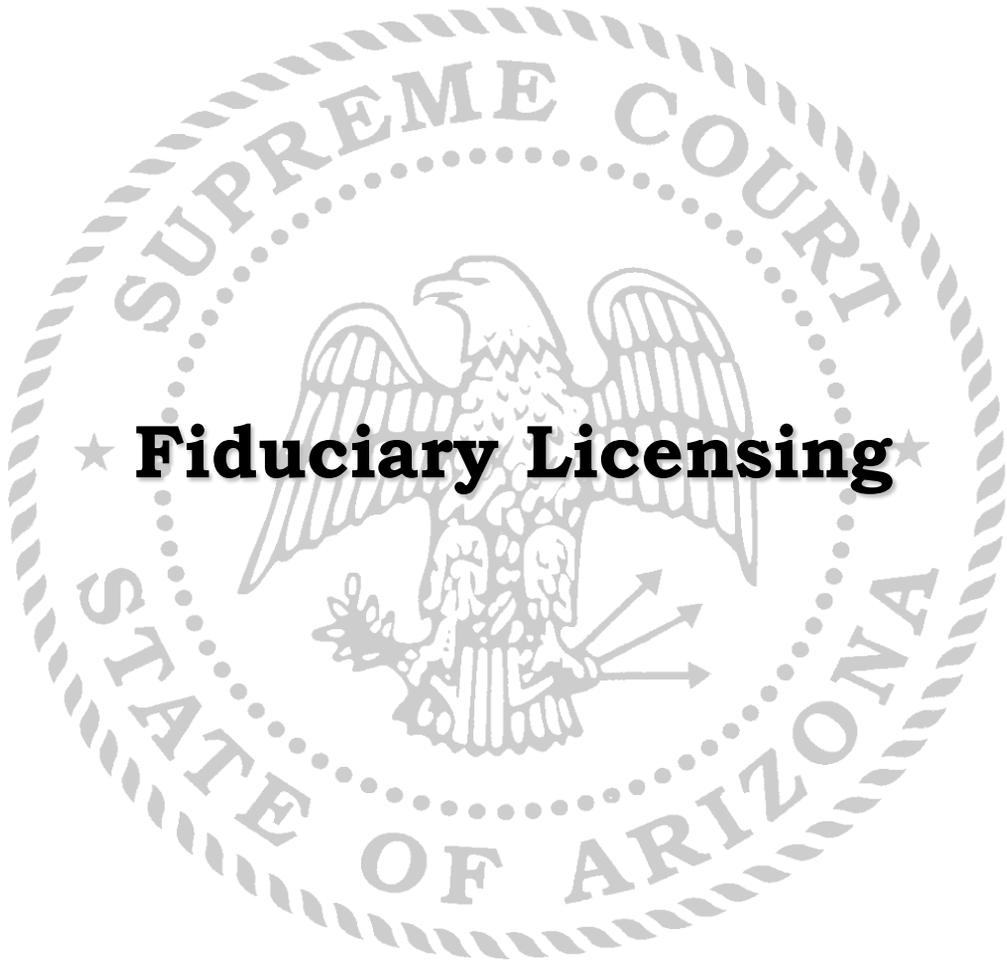


Arizona Supreme Court  
Administrative Office of the Courts



**Fiduciary Licensing**

*Compliance Audit*

***Conservators of Arizona, Inc.  
Michael Klecka, Principal***

*December 2012*



# Supreme Court

STATE OF ARIZONA  
ADMINISTRATIVE OFFICE OF THE COURTS

Rebecca White Berch  
Chief Justice

David K. Byers  
Administrative Director  
of the Courts

December 27, 2012

Conservators of Arizona, Inc.  
Michael Klecka, Principal  
635 E Maryland Ave.  
Phoenix, AZ 85012

**RE: Fiduciary Compliance Audit**

Dear Mr. Klecka:

Enclosed is your final compliance audit report.

Thank you for your cooperation and assistance during the compliance audit process. 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 your court appointments. I hope you and your clients will equally benefit.

If you have any questions, please contact Anne Hunter, Compliance Unit Manager, at (602) 452-3415.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Wilson", written over a diagonal line that extends from the signature area towards the right side of the page.

Mark Wilson, Director  
Certification and Licensing Division

Enclosures

cc. Honorable Rose Mroz, Probate Presiding Judge, Superior Court in Maricopa County  
Michael K. Jeanes, Clerk of the Court, Superior Court in Maricopa County  
Honorable Wallace Hoggatt, Probate Presiding Judge, Superior Court in Cochise County,  
Denise Lundin Clerk of the Court Superior Court in Cochise County,

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### *Disclaimer*

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

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

# **EXECUTIVE SUMMARY**

## **Executive Summary**

### **Conservators of Arizona, Inc. Michael Klecka, C.P.A.**

### **Compliance Audit Report**

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Conservators of Arizona, Inc., license number 20227, and Michael Klecka, Principal and C.P.A., license number 20226, pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of September 19, 2012 through September 21, 2012 the Compliance Unit audited the fiduciary activities of Conservators of Arizona, Inc. and Michael Klecka, C.P.A. and any unlicensed employees.<sup>1</sup> The following is a summary of the audit findings.

#### ***Finding # 1 Inventory***

*Some client real property and land was not included on the Inventory and Appraisement.*

Klecka agrees with the finding.

#### ***Finding # 2 Late Filings***

*Some filings of Inventory and Appraisements and Annual Accountings were not timely.*

Klecka agrees with the finding.

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

*Letters of Appointment were not filed in the county where the client had real property.*

Klecka agrees with the finding.

#### ***Finding # 4 Documentation***

*Some client files had missing documentation.*

Klecka agrees with the finding.

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<sup>1</sup> Pursuant to ACJA § 7-201 and § 7-202, licensed fiduciaries are required to provide active and direct supervision of other licensed fiduciaries, trainees and support staff who are employed by the fiduciary.

## **Executive Summary**

### ***Finding # 5 Diligence***

*Receipts were not obtained from devisees when estate assets were distributed.*

Klecka disagrees with the finding.

*The finding is not dismissed.*

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

*A bond was not executed and filed in an amount not less than the estimated value of the estate.*

Klecka disagrees with the finding.

*The finding is dismissed as additional documentation was provided.*

### ***Finding # 7 License Number***

*Both the individual and business fiduciary license number was not included on some documents submitted to the court.*

Klecka agrees with the finding.

# **FINAL REPORT**

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

***Objective***

The compliance audit of Conservators of Arizona, Inc. (#20227) and Michael Klecka (#20226) 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 the Arizona Code of Judicial Administration (“ACJA”) § 7-201: General Requirements and § 7-202: Fiduciaries, and the Arizona Rules of Probate Procedure (“ARPP”).<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 provided to Michael Klecka (“Klecka”), principal fiduciary for Conservators of Arizona, Inc. The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Courts in Maricopa and Cochise Counties to verify court appointment information.

In order to test for compliance, the program uses a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court Rules of Probate Procedure and ACJA § 7-201 and § 7-202. Compliance with these requirements was tested by interviewing and observing staff, and by reviewing samples of client case files.

A stratified sampling approach was used to select client case files for review. The 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. The selected sample of court appointed client case files was designed to provide conclusions about the accuracy, validity and timeliness of transactions, compliance with the fiduciary attributes, and the adequacy of internal controls.

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<sup>1</sup> *Arizona Codes of Judicial Administration, General Requirements* effective January 1, 2008 & *Fiduciaries* effective September 30, 2009.

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

Prior to beginning the onsite fieldwork, the auditors reviewed client court files from the Superior Courts in Maricopa and Cochise Counties and on September 19, 2012 conducted an internal controls interview with Klecka.

During the period of September 19, 2012 through September 21, 2012 audit staff conducted the onsite compliance portion of the audit of Conservators of Arizona, Inc. and Klecka. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included a review of fiduciary activities of the principal fiduciary and any un-licensed staff.<sup>2</sup> An exit interview was conducted on October 12, 2012.

Klecka was the court appointed fiduciary on 3 conservatorship and 5 personal representative cases as of September 7, 2012. Also as of September 7, 2012 Klecka had approximately \$4.4 million in court-appointed client assets under management.

***Scope***

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

***Summary***

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

The compliance audit found non-compliance in seven (7) areas. The non-compliance was found in the areas of inventory, late filings, compliance, documentation, diligence, bond, and license number. These findings are discussed as follows:

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<sup>2</sup> Pursuant to the Arizona Code of Judicial Administration §7-201 and §7 -202, licensed fiduciaries are required to provide active and direct supervision of other licensed fiduciaries, trainees and support staff who are employed by the fiduciary.

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

<p><b><i>Finding # 1</i></b> <b><u><i>Inventory</i></u></b>  <i>ARS § 14-3706</i></p> <p><b><i>Requirement</i></b></p>	<p>Client inventory was not prepared in reasonable detail.</p> <ul style="list-style-type: none"><li>• Real property and land in the decedent’s name were not included on the inventory submitted to the court – Client #5.</li></ul> <p>By Arizona statute a fiduciary must prepare an inventory with reasonable detail and indicate the fair market value of each asset of the estate as of the date of death or as of the date of appointment.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"><li>• <i>“The real property (FMV of \$69,000) had a reverse mortgage (\$210,000) that was in excess of the fair market value of the property. Therefore it was returned to the lender. This was an inadvertent omission that should have been included for adequate disclosure.”</i></li></ul>
<p><b><i>Corrective Action</i></b></p>	<p><i>“Included as gain on initial accounting.”</i></p>

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

<p><b><i>Finding # 2 Late Filings</i></b></p> <p><i>ARS § 14-3706; § 14-5418(A), and § 14-5419(A);</i></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(2)(e)</i></p> <p><b><i>Requirement</i></b></p>	<p>Required court filings were late.</p> <ul style="list-style-type: none"> <li>• Inventory and Appraisalment was filed 7 months after appointment and a request for a delay was not submitted to the court – Client # 1</li> <li>• 14<sup>th</sup> and 15<sup>th</sup> Annual Accountings were filed late – Client #2</li> <li>• Inventory and Appraisalment was late and required the court to issue an “order to show cause” – Client # 6</li> </ul> <p>The fiduciary must ensure that any document filed with the court is timely.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• <i>“Fiduciary was appointed as a substitute Personal Representative to Client #1. It was assumed that the original appointee had filed the inventory.</i></li> <li>• <i>Confusion with legal representative resulting in late filing of 14th and 15th Annual Accountings of Client #2.</i></li> <li>• <i>Fiduciary was appointed as a substitute Personal Representative to Client #6. It was assumed that the original appointee had filed the inventory.”</i></li> </ul>
<p><b><i>Corrective Action</i></b></p>	<p><i>“Inventory was later filed. (5/25/11)</i></p> <p><i>Annual Accountings were later filed and calendar marked to avoid future late filing.”</i></p> <p><b>Auditor’s Note: 14<sup>th</sup> Annual Accounting was filed 8/23/12. The 15<sup>th</sup> Annual Accounting has yet to be filed.</b></p> <p><i>“Inventory was later filed.” (7/17/12)</i></p>

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<p><b><i>Finding # 3 Compliance</i></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(8)</i></p> <p><b><i>Requirement</i></b></p>	<p>Duties and discharge of all obligations were not carried out in accordance with current laws, rules and administrative code.</p> <ul style="list-style-type: none"><li>• Letters of appointment were not filed in the county in which the client had real property – Client #5</li></ul> <p>The fiduciary must perform all duties and discharge all obligations in accordance with current Arizona law and the administrative rules, court orders, and administrative orders and code.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"><li>• <i>“Real property is titled in the name of a Trust created by the deceased. Appointee relied on legal counsel to make required filings. Appointee has instructed counsel to file in county where real property is located.”</i></li></ul>
<p><b><i>Corrective Action</i></b></p>	<p><i>“Appointee has instructed counsel to file in county where real property is located.”</i></p>

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

***Finding # 4  
Documentation***

*ARS § 14-5418(B)*

Suitable records of the fiduciary's administration were not kept and exhibited upon request.

- Pictures of client's jewelry or appraisals were not in the client file – Clients #1 & 6
- Documentation of the client's vehicle and mobile home were not in the client file – Client # 1
- Proof of asset restriction was not in the client file – Client # 1

**Auditor's Note: Example dismissed.**

- Invoices for the estate's expenses were not in the client file – Client # 1
- Receipts for the distribution of estate assets were not in the client file – Client # 1
- Conformed copy of the 12<sup>th</sup> and 13<sup>th</sup> Annual Accountings not in client file – Client #2
- Invoice for car repairs not in client file – Client #2
- Estate invoices for expenses were not provided – Client # 3
- No documentation in file on the location of personal property – Client # 3
- No documentation in file indicating estate management decision making – Clients # 3 & 6
- Conformed copy of court submitted Inventory and Appraisal were not in the file – Clients # 3 & 6
- Bank statements and investment account statements were not in the client file – Client #5
- Title to real property was not in the client file – Client #5
- 2011 tax returns or documentation that the client was not required to file taxes not in client file – Client #5
- Disposal of decedent's assets not documented in client file – Client #5

***Requirement***

By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.

***Auditee's Response***

- *“Fiduciary did not have jewelry of Client #1 appraised because of nominal value (\$500) have placed pictures in file (Attached 4A) Client #6 had no jewelry.*
- *Placed PDF copies (Attached 4B 1-3) of vehicles and*

**Conservators of Arizona, Inc.**  
**Michael Klecka, Principal**  
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*mobile home titles in paperless files.*

- *Proof of restricted account (Attached 4C 1-2) on Client #1 was filed.*
- *All receipts are maintained in separate file available for inspection or if specific expense requested a receipt can be provided.*
- *The only assets distributed as of this date are the autos and RV that is receipted by the promissory note signed (Attached 4D)*
- *Conformed copies of the 12<sup>th</sup> (Attached 4E) and 13<sup>th</sup> (Attached 4F) were placed in PDF file.*
- *All invoices for Client #1 expenses are kept in a separate folder because of bulkiness. If specific expense verification needed please inform us and they will be provided.*
- *All disbursements for Client #1 are done by court order. Fiduciary feels receipt would be redundant, however, we will request in the future.*
- *All expenses are paid by receipt of invoice only. Can you be more specific on which invoices for client #3 and they will be provided?*
- *Client #3 personal property is located in locked storage. Location has been noted in the file for reference.*
- *Not clear on required documentation indicating estate management decision making ---- Clients #3 & 6. Please state what the auditor is requesting.*
- *Conformed copy of Inventory for Client #6 (Attached 4G) is attached, appraisal not deemed necessary due to listing of real property and ultimate sale. Inventory of Client #3 does not appear to have been filed. We're checking with legal Counsel.*
- *All bank statements and investment account statements for Client #5 were made available from separate file*

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	<p><i>because of bulkiness.</i></p> <ul style="list-style-type: none"><li>• <i>Title to real property never obtained, foreclosed on by mortgage lender because of FMV being substantially less than face amount.</i></li><li>• <i>Client died 2/01/2011 therefore 2011 tax returns were not required for Client #5. Reference made in file.</i></li><li>• <i>Receipt (Attached 4H1-2) on disbursement of decedent's assets documented in client file Client #5."</i></li></ul>
<p><b><i>Corrective Action</i></b></p>	<p><i>"System being developed to index Estate activity and required documentation."</i></p> <p><b>Additional auditee response:</b> <i>"Estate activity index is currently being phased in."</i></p>

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
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<p><b><i>Finding # 5 Diligence</i></b></p> <p><i>Arizona Code of Judicial Administration §§ 7-202(J)(1), (J)(4) and (J)(5)(d)</i></p>	<p>The fiduciary did not exercise prudence and diligence in providing competent management of the property and income of the estate.</p> <ul style="list-style-type: none"> <li>• Fiduciary did not ensure the real and other property was legally transferred to the devisee subjecting the estate to liability for ongoing financial obligation – Clients # 1 and 5</li> </ul> <p><b>Auditor’s Note: Example for Client # 1 is dismissed.</b></p>
<p><b><i>Requirement</i></b></p>	<p>The fiduciary must exercise extreme care and diligence when making decisions on behalf of a ward or protected person.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• <i>“All assets are released on court order only. Client #1 signed a note (Attached 4D) at time of release of autos and RV. No other assets released unless Court ordered.”</i></li> <li>• <i>“Client #5 signed releases (Attached 4H) no other assets released.</i></li> </ul> <p><b>Auditor’s Note: Agreement to distribute to devisees does not constitute a receipt for assets received by devisees.</b></p>
<p><b><i>Corrective Action</i></b></p>	

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
Final Compliance Audit Report**

<p><b><i>Finding # 6</i></b> <b><u>Bond</u></b></p> <p><i>ARS § 14-3604(A)</i></p> <p><b><i>Requirement</i></b></p>	<p>A bond was not filed with the court in an amount not less than the value of the estate of the decedent (less restriction).</p> <ul style="list-style-type: none"><li>• Bond amount was not adjusted after additional assets were discovered – Client 6</li></ul> <p>By Arizona statute a fiduciary must execute and file a bond in an amount not less than the estimated value of the estate.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"><li>• <i>“Beginning inventory shown reflected two accounts with due on death clauses removing them from the Estate immediately. This reduced the Estate to the bonding amount, therefore no adjustment necessary.”</i></li></ul> <p><b>Auditor’s Note: Finding #6 is dismissed.</b></p>
<p><b><i>Corrective Action</i></b></p>	

**Conservators of Arizona, Inc.  
Michael Klecka, Principal  
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<p><b><i>Finding # 7</i></b> <b><i>License Number</i></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (F)(3)</i></p> <p><b><i>Requirement</i></b></p>	<p>Documents filed with the Superior Court must include both the fiduciary and the business' license number on the documents submitted.</p> <ul style="list-style-type: none"><li>• Documents filed with the Court did not have the fiduciary and/or business license number – Clients # 1, 2, 3, 5, 6</li></ul> <p>The fiduciary shall include the fiduciary's personal license number on the document and when appropriate, the business entity's number.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"><li>• <i>“Fiduciary has emphasized and will continue the request legal representatives to include license numbers with all filings.”</i></li></ul>
<p><b><i>Corrective Action</i></b></p>	

# **APPENDIX**

**Auditee's Response to Draft Audit  
Request for Additional Information  
Auditee's Response to Request for Additional  
Information**

**Conservators of Arizona, Inc. #20227**  
**Michael Klecka #20226**  
**Draft Compliance Audit Report**

<p><b><i>Objective</i></b></p>	<p>The compliance audit of Conservators of Arizona, Inc. and principal Michael Klecka 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 the Arizona Code of Judicial Administration ("ACJA") § 7-201: General Requirements and § 7-202: Fiduciaries, and the Arizona Rules of Probate Procedure ("ARPP").<sup>1</sup></p> <p>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.</p>
<p><b><i>Methodology</i></b></p>	<p>In preparation for the compliance audit, preliminary survey questions were provided to Michael Klecka ("Klecka"), principal fiduciary for Conservators of Arizona, Inc. The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Courts in Maricopa and Cochise Counties to verify court appointment information.</p> <p>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 of Probate Procedure and ACJA § 7-201 and § 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files.</p> <p>A stratified sampling approach was used to select client case files for review. The 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. The selected sample of court appointed client case files was designed to provide conclusions about the accuracy, validity and timeliness of transactions, compliance with the fiduciary attributes, and the adequacy of internal controls.</p> <p>Prior to beginning the onsite fieldwork, the auditors reviewed client court files from the Superior Courts in Maricopa and</p>

<sup>1</sup> Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

**Conservators of Arizona, Inc. #20227**  
**Michael Klecka #20226**  
**Draft Compliance Audit Report**

	<p>Cochise Counties and on September 19, 2012 conducted an internal controls interview with Klecka.</p>
<p><i>Scope</i></p>          <p><i>Summary</i></p>	<p>During the period of September 19, 2012 through September 21, 2012 audit staff conducted the onsite compliance portion of the audit of Klecka and Conservators of Arizona, Inc. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included a review of fiduciary activities of the principal fiduciary and un-licensed staff.<sup>2</sup> An exit interview was conducted on October 12, 2012.</p> <p>Klecka was the court appointed fiduciary on 3 conservatorship and 4 personal representative cases as of September 7, 2012. Also as of September 7, 2012 Klecka had approximately \$4.4 million in court-appointed client assets under management.</p> <p>The compliance audit team reviewed a selected stratified sample of six (6) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, and statutory and ACJA requirements of client case administration.</p> <p>Klecka and his staff extended professional courtesies and cooperation to the audit team during the course of the audit.</p> <p>The compliance audit found non-compliance in seven (7) areas. The non-compliance was found in the areas of inventory, late filings, compliance, documentation, diligence, bond, and license number. These findings are discussed as follows:</p>

<sup>2</sup> Pursuant to the Arizona Code of Judicial Administration §7-201 and §7 -202, licensed fiduciaries are required to provide active and direct supervision of other licensed fiduciaries, trainees and support staff who are employed by the fiduciary.

**Conservators of Arizona, Inc. #20227**  
**Michael Klecka #20226**  
**Draft Compliance Audit Report**

<p><b><i>Finding # 1</i></b>  <b><u>Inventory</u></b>  <i>ARS § 14-3706</i></p> <p><b><i>Requirement</i></b></p>	<p>Client inventory was not prepared in reasonable detail.</p> <ul style="list-style-type: none"> <li>• Real property and land in the decedent’s name were not included on the inventory submitted to the court – Client #5.</li> </ul> <p>By Arizona statute a fiduciary must prepare an inventory with reasonable detail and indicate the fair market value of each asset of the estate as of the date of death or as of the date of appointment.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• The real property (FMV of \$69,000) had a reverse mortgage (\$210,000) that was in excess of the fair market value of the property. Therefore it was returned to the lender. This was an inadvertent omission that should have been included for adequate disclosure.</li> </ul>
<p><b><i>Corrective Action</i></b></p>	<ul style="list-style-type: none"> <li>• Included as gain on initial accounting.</li> </ul>
<p><b><i>Finding # 2</i></b>  <b><u>Late Filings</u></b>  <i>ARS § 14-3706; § 14-5418(A),</i>  <i>ARS § 14-5419(A);</i></p> <p><i>Arizona Code of Judicial Administration</i>  <i>§ 7-202 (J)(2)(e)</i></p> <p><b><i>Requirement</i></b></p>	<p>Required court filings were late.</p> <ul style="list-style-type: none"> <li>• Inventory and Appraisal was filed 7 months after appointment and a request for a delay was not submitted to the court – Client # 1</li> <li>• 14<sup>th</sup> and 15<sup>th</sup> Annual Accountings were filed late – Client #2</li> <li>• Inventory and Appraisal was late and required the court to issue an “order to show cause” – Client # 6</li> </ul> <p>The fiduciary must ensure that any document filed with the court is timely.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• Fiduciary was appointed as a substitute Personal Representative to Client #1. It was assumed that the original appointee had filed the inventory.</li> <li>• Confusion with legal representative resulting in late filing of 14<sup>th</sup> and 15<sup>th</sup> Annual Accountings of Client #2</li> <li>• Fiduciary was appointed as a substitute Personal Representative to Client #6. It was assumed that the original appointee had filed the inventory.</li> </ul>

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**Michael Klecka #20226**  
**Draft Compliance Audit Report**

<p><b><i>Corrective Action</i></b></p>	<ul style="list-style-type: none"> <li>• Inventory was later filed.</li> <li>• Annual Accountings were later filed and calendar marked to avoid future late filing.</li> <li>• Inventory was later filed.</li> </ul>
<p><b><u>Finding # 3</u></b>  <b><u>Compliance</u></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(8)</i></p> <p><b><i>Requirement</i></b></p>	<p>Duties and discharge of all obligations were not carried out in accordance with current laws, rules and administrative code.</p> <ul style="list-style-type: none"> <li>• Letters of appointment were not filed in the county in which the client had real property – Client #5</li> </ul> <p>The fiduciary must perform all duties and discharge all obligations in accordance with current Arizona law and the administrative rules, court orders, and administrative orders and code.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• Real property is titled in the name of a Trust created by the deceased. Appointee relied on legal counsel to make required filings. Appointee has instructed counsel to file in county where real property is located.</li> </ul>
<p><b><i>Corrective Action</i></b></p>	<ul style="list-style-type: none"> <li>• Appointee has instructed counsel to file in county where real property is located.</li> </ul>
<p><b><u>Finding # 4</u></b>  <b><u>Documentation</u></b></p> <p><i>ARS § 14-5418(B)</i></p>	<p>Suitable records of the fiduciary's administration were not kept and exhibited upon request.</p> <ul style="list-style-type: none"> <li>• Pictures of client's jewelry or appraisals were not in the client file – Clients #1 &amp; 6</li> <li>• Documentation of the client's vehicle and mobile home were not in the client file – Client # 1</li> </ul>

**Conservators of Arizona, Inc. #20227**

**Michael Klecka #20226**

**Draft Compliance Audit Report**

<p><i>Requirement</i></p>	<ul style="list-style-type: none"><li>• Proof of asset restriction was not in the client file – Client # 1</li><li>• Invoices for the estate’s expenses were not in the client file – Client # 1</li><li>• Receipts for the distribution of estate assets were not in the client file – Client # 1</li><li>• Conformed copy of the 12<sup>th</sup> and 13<sup>th</sup> Annual Accountings not in client file – Client #2</li><li>• Invoice for car repairs not in client file – Client #2</li><li>• Estate invoices for expenses were not provided – Client # 3</li><li>• No documentation in file on the location of personal property – Client # 3</li><li>• No documentation in file indicating estate management decision making – Clients # 3 &amp; 6</li><li>• Conformed copy of court submitted Inventory and Appraisement were not in the file – Clients # 3 &amp; 6</li><li>• Bank statements and investment account statements were not in the client file – Client #5</li><li>• Title to real property was not in the client file – Client #5</li><li>• 2011 tax returns or documentation that the client was not required to file taxes not in client file – Client #5</li><li>• Disposal of decedent’s assets not documented in client file – Client #5</li></ul> <p>By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"><li>• Fiduciary did not have jewelry of Client #1 appraised because of nominal value (\$500) have placed pictures in file. (Attached 4A) Client #6 had no jewelry.</li><li>• Placed pdf copies (Attached 4B 1-3) of vehicles and mobile home titles in paperless file.</li><li>• Proof of Restricted Account (Attached 4C 1-2) on Client #1 was filed.</li><li>• All receipts are maintained in separate file. Available for inspection or if specific expense requested a receipt can be provided.</li><li>• The only assets distributed as of this date are the autos and RV that is receipted by the promissory note signed (Attached 4D)</li><li>• Confirmed copies of the 12<sup>th</sup> (Attached 4E) and 13<sup>th</sup> (Attached 4F) were placed in PDF file.</li></ul>

**Conservators of Arizona, Inc. #20227**

**Michael Klecka #20226**

**Draft Compliance Audit Report**

	<ul style="list-style-type: none"><li>• All invoices for Client #1 expenses are kept in a separate folder because of bulkiness. If specific expense verification needed please inform us and they will be provided.</li><li>• All disbursements for Client #1 are done by court order. Fiduciary feels receipt would be redundant, however, we will request in the future.</li><li>• All expenses are paid by receipt of invoice only. Can you be more specific on which invoice for car repairs on client #2 and it will be provided.</li><li>• All expenses are paid by receipt of invoice only. Can you be more specific on which invoices for client #3 and they will be provided.</li><li>• Client #3 personal property is located in locked storage. Location has been noted in the file for reference.</li><li>• Not clear on required documentation indicating estate management decision making – Clients # 3 &amp; 6. Please state what auditor is requesting.</li><li>• Conformed copy of Inventory for Client #6 (Attached 4G) is attached, appraisal not deemed necessary due to listing of real property and ultimate sale. Inventory of Client #3 does not appear to have been filed. We're checking with legal Counsel.</li><li>• All bank statements and investment account statements for Client #5 were made available from separate file because of bulkiness.</li><li>• Title to real property never obtained, foreclosed on by mortgage lender because of FMV being substantially less than face amount.</li><li>• Client died 2/01/2011 therefore 2011 tax returns were not required for Client #5. Reference made in file.</li><li>• Receipt (Attached 4H1-2) on disbursement of decedent's assets documented in client file Client #5.</li></ul>
<p><i>Corrective Action</i></p>	<ul style="list-style-type: none"><li>• System being developed to index Estate activity and required documentation.</li></ul>

**Conservators of Arizona, Inc. #20227**  
**Michael Klecka #20226**  
**Draft Compliance Audit Report**

<p><b><i>Finding # 5</i></b>  <b><u>Diligence</u></b></p> <p><i>Arizona Code of Judicial Administration §§ 7-202(J)(2)(h), (J)(4) &amp; (J)(5)</i></p> <p><b><i>Requirement</i></b></p>	<p>The fiduciary did not exercise prudence and diligence in providing competent management of the property and income of the estate.</p> <ul style="list-style-type: none"> <li>• Fiduciary did not ensure the real and other property was legally transferred to the devisee subjecting the estate to liability for ongoing financial obligation – Clients # 1 and #5</li> </ul> <p>The fiduciary must exercise extreme care and diligence when making decisions on behalf of a ward or protected person.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• All assets are released on court order only. Client #1 signed a note (Attached 4D) at time of release of autos and RV. No other assets released unless court ordered.</li> <li>• Client #5 signed releases (attached 4H) no other assets released.</li> </ul>
<p><b><i>Finding # 6</i></b>  <b><u>Bond</u></b></p> <p><i>ARS § 14-3604(A)</i></p> <p><b><i>Requirement</i></b></p>	<p>A bond was not filed with the court in an amount not less than the value of the estate of the decedent (less restrictions).</p> <ul style="list-style-type: none"> <li>• Bond amount was not adjusted after additional assets were discovered – Client #6</li> </ul> <p>By Arizona statute a fiduciary must execute and file a bond in an amount not less than the estimated value of the estate.</p>
<p><b><i>Auditee's Response</i></b></p>	<ul style="list-style-type: none"> <li>• Beginning inventory shown reflected two accounts with due on death clauses removing them from the Estate immediately. This reduced the Estate to the bonding amount, therefore no adjustment necessary.</li> </ul>

**Conservators of Arizona, Inc. #20227  
Michael Klecka #20226  
Draft Compliance Audit Report**

<i>Corrective Action</i>	
<p><b><i>Finding # 7</i></b> <b><u>License Number</u></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (F)(3)</i></p>	<p>Documents filed with the Superior Court must include both the fiduciary and the business' license number on the documents submitted.</p> <ul style="list-style-type: none"> <li>• Documents filed with the Court did not have the fiduciary and/or business license number – Clients # 1, 2, 3, 5, 6</li> </ul>
<b><i>Requirement</i></b>	The fiduciary shall include the fiduciary's personal license number on the document and when appropriate, the business entity's number.
<b><i>Auditee's Response</i></b>	<ul style="list-style-type: none"> <li>• Fiduciary has emphasized and will continue the request legal representatives to include license numbers with all filings.</li> </ul>
<i>Corrective Action</i>	



*All findings are preliminary until such time as the audit report is considered final.*

**Ken's Auto Repair**  
 1375 S. McClintock Drive  
 Tempe, AZ 85281  
 480-966-7108

*ATTACHMENT A-1*

Customer Name: [REDACTED]	Vehicle: [REDACTED]	Inv # 0027001
Address: [REDACTED]	License: [REDACTED]	Date: 6/30/10
Phone: [REDACTED]	Engine: 2.16L 2.4L	Make: [REDACTED]
	Make: [REDACTED]	Transmission: [REDACTED]

Qty	Part Description	Part Number	Price Description	Labor	Parts	Subtotal
BO	10W30 COMPLETE LUBE, OIL & FILTER SERVICE .			28.50	1.60	30.10
	CHANGE OIL AND FILTER. LUBE ALL FITTINGS ON STEERING LINKAGE, BALL JOINTS & DRIVE SHAFT(S). CHECK AND CORRECT ALL FLUID LEVELS TO INCLUDE BRAKE FLUID, POWER STEERING FLUID, COOLANT, BATTERY ACID (UNLESS A SEALED BATTERY), AUTOMATIC TRANSMISSION FLUID. CHECK TIRE PRESSURE. INSTALL "NEXT SERVICE DUE" STICKER.					
	1.00 HAZARDOUS MATERIALS		PROPER DISPOSAL			
	1.00		HAZARD WASTE		1.60	
	5.00 10W30 OIL		OIL			
BO	BALANCE 4 TIRES			59.50		59.50
BO	CLEAN IDLE AIR CONTROL VALVE			42.50		42.50

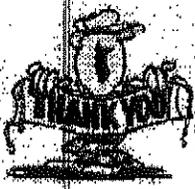
*TO KWK.  
220.50*

OK Bad	Recommendation	OK Bad	Recommendation

**NOTES**

I hereby authorize the repair work to be done along with the necessary parts and materials and hereby grant you and/or your employees permission to operate the vehicle herein described on streets, highways or elsewhere, at your discretion, for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged on the above vehicle to secure the amount of repairs thereto. I understand that dealer/owner is not responsible for delay or other consequence due to the unavailability of parts shipments beyond their control. Not responsible for damage or articles left in car in case of fire, theft or any other cause beyond our control. **WARRANTY IS 12 MONTHS OR 12,000 MILES WHICH EVER OCCURS FIRST, UNLESS SPECIFIED OTHERWISE!**

X \_\_\_\_\_



Labor :	\$	130.50
Parts :	\$	1.60
Sublet :	\$	0.00
Other Fees :	\$	0.00
Shop Supply :	\$	3.00
Subtotal :	\$	135.16
Sales Tax :	\$	0.42
By :	Total :	\$ 135.58
	Paid :	\$ 0.00
	Total Due :	\$ 135.58

**Ken's Auto Repair**  
 1375 S. McClintock Drive  
 Tempe, AZ 85281  
 480-966-7108

ATTACHMENT A-2

*Called  
 7/1/10  
 10:50 AM*

Customer Name	Vehicle	HW #
Address	License	Date
City	VIN	Page Page 1 of 1
Phone	Engine 4-153 2.0L	Trans AUTO
City	Mileage 17760	Color

Year	Make	Model	Part Number	Part Description	Labor	Parts	Subtotal
80				REPLACE R/T REAR TAIL LIGHT LENZE	17.00	60.00	77.00
			1.00	LIGHTING R/T REAR LENZE		80.00	

OK Bad	Recommendation	OK Bad	Recommendation
--------	----------------	--------	----------------

**NOTES**

I hereby authorize the repair work to be done along with the necessary parts and materials and hereby grant you and/or your employees permission to operate the vehicle herein described on streets, highways or elsewhere, at your discretion, for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged on the above vehicle to secure the amount of repairs thereto. I understand that dealer/owner is not responsible for delay or other consequence due to the unavailability of parts shipments beyond their control. Not responsible for damage or articles left in car in case of fire, theft or any other cause beyond our control. WARRANTY IS 12 MONTHS OR 12,000 MILES WHICH EVER OCCURS FIRST, UNLESS SPECIFIED OTHERWISE!



Labor:	\$	17.00
Parts:	\$	60.00
Sublet:	\$	0.00
Other Fees:	\$	0.00
Shop Supply:	\$	2.31
Subtotal:	\$	79.31
Sales Tax:	\$	5.67
By:	Total:	\$ 84.98
	Paid:	\$ 0.00
	Total Due:	\$ 84.98

X

ATTACHMENT A-3

1139

EST [REDACTED]  
MICHAEL J. KLECKA, CONSERVATOR

WELLS FARGO BANK, N.A.  
PHOENIX, AZ 85012  
91-527-1221

07/01/2010

PAY TO THE ORDER OF Klecka, Wilkins, & Klecka

\$\*\*220.56

Two Hundred Twenty and 56/100\*\*\*\*\*

DOLLARS

Klecka, Wilkins, & Klecka  
[REDACTED]

MEMO [REDACTED] VEHICLE REPAIR

11 [REDACTED]

Details on back. Security Features Included.

MP

# Alliance Bank

OF ARIZONA

A division of Western Alliance Bank. Member FDIC.

002 00014 01  
ACCOUNT:  
DOCUMENTS:

PAGE: 1  
04/29/2011

3

ATTACHMENT B-1

ESTATE OF [REDACTED]  
CONSERVATORS OF ARIZONA INC  
AS PERSONAL REPRESENTATIVE

30  
3  
0

CITYSCAPE  
ONE EAST WASHINGTON STREET  
PHOENIX, AZ 85004

TELEPHONE: [REDACTED]

BUSINESS FIRST ACCOUNT [REDACTED]

MINIMUM BALANCE	11,163.23	LAST STATEMENT 03/31/11	11,163.23
AVG AVAILABLE BALANCE	18,332.99	3 CREDITS	9,305.55
AVERAGE BALANCE	18,332.99	DEBITS	.00
		THIS STATEMENT 04/29/11	20,468.78

DEPOSITS								
REF #	DATE	AMOUNT	REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	04/04	7,888.00		04/28	178.78		04/28	1,238.77

ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES

*****					
*		TOTAL FOR		TOTAL	*
*		THIS PERIOD		YEAR TO DATE	*
-----					
*	TOTAL OVERDRAFT FEES:		.00		.00
-----					
*	TOTAL RETURNED ITEM FEES:		.00		.00
*****					

DAILY BALANCE					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
04/04	19,051.23	04/28	20,468.78		

# Alliance Bank

OF ARIZONA

A division of Western Alliance Bank. Member FDIC.

002 00014 01  
 ACCOUNT:  
 DOCUMENTS:

PAGE: 1  
 06/30/2011

3

*ATTACHMENT B-2*

ESTATE OF [REDACTED]  
 CONSERVATORS OF ARIZONA INC  
 AS PERSONAL REPRESENTATIVE

30  
 2  
 1

CITYSCAPE  
 ONE EAST WASHINGTON STREET  
 PHOENIX, AZ 85004

TELEPHONE: [REDACTED]

BUSINESS FIRST ACCOUNT [REDACTED]

MINIMUM BALANCE	19,968.53	LAST STATEMENT 05/31/11	20,007.50
AVG AVAILABLE BALANCE	19,981.74	2 CREDITS	178.70
AVERAGE BALANCE	19,981.74	1 DEBITS	38.97
		THIS STATEMENT 06/30/11	20,147.23

DEPOSITS					
REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	06/29	4.20		06/29	174.50

CHECKS					
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
1006	06/02	38.97			

ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES

*****			
*		TOTAL FOR	TOTAL
*		THIS PERIOD	YEAR TO DATE
-----*			
*	TOTAL OVERDRAFT FEES:	.00	.00
-----*			
*	TOTAL RETURNED ITEM FEES:	.00	.00
*****			

DAILY BALANCE					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
06/02	19,968.53	06/29	20,147.23		

# Alliance Bank

OF ARIZONA

A division of Western Alliance Bank. Member FDIC.

002 00014 01

ACCOUNT:

DOCUMENTS:

PAGE: 1

09/30/2011

4

ATTACHMENT B.3

ESTATE OF [REDACTED]  
CONSERVATORS OF ARIZONA INC  
AS PERSONAL REPRESENTATIVE

30

2  
2

CITYSCAPE  
ONE EAST WASHINGTON STREET  
PHOENIX, AZ 85004

TELEPHONE: [REDACTED]

BUSINESS FIRST ACCOUNT [REDACTED]

MINIMUM BALANCE	13,732.40	LAST STATEMENT 08/31/11	23,430.63
AVG AVAILABLE BALANCE	21,302.46	2 CREDITS	7,918.49
AVERAGE BALANCE	21,302.46	2 DEBITS	9,698.23
		THIS STATEMENT 09/30/11	21,650.89

DEPOSITS					
REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	09/26	26.51		09/28	7,891.98

CHECKS					
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
1014	09/08	26.38	1015	09/22	9,671.85

ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES

*****			
*		TOTAL FOR	TOTAL
*		THIS PERIOD	YEAR TO DATE
-----*			
*	TOTAL OVERDRAFT FEES:	.00	.00
-----*			
*	TOTAL RETURNED ITEM FEES:	.00	.00
*****			

DAILY BALANCE					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
09/08	23,404.25	09/22	13,732.40	09/26	13,758.91

\* \* \* CONTINUED \* \* \*

# Alliance Bank

OF ARIZONA

A division of Western Alliance Bank. Member FDIC.

002 00014 01

ACCOUNT:

DOCUMENTS:

PAGE: 1

02/29/2012

1

*ATTACHMENT B-4*

ESTATE OF [REDACTED]  
 CONSERVATORS OF ARIZONA INC  
 AS PERSONAL REPRESENTATIVE

30  
 1  
 0

CITYSCAPE  
 ONE EAST WASHINGTON STREET  
 PHOENIX, AZ 85004

TELEPHONE: [REDACTED]

BUSINESS FIRST ACCOUNT [REDACTED]

MINIMUM BALANCE	19,214.06	LAST STATEMENT 01/31/12	19,214.06
AVG AVAILABLE BALANCE	19,308.52	1 CREDITS	913.12
AVERAGE BALANCE	19,308.52	DEBITS	.00
		THIS STATEMENT 02/29/12	20,127.18

----- DEPOSITS -----  
 REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT  
 02/27 913.12

--- ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES ---

```

*****
*                |          TOTAL FOR          |          TOTAL          *
*                |          THIS PERIOD          |          YEAR TO DATE          *
*-----|-----*
* TOTAL OVERDRAFT FEES: |          .00          |          .00          *
*-----|-----*
* TOTAL RETURNED ITEM FEES: |          .00          |          .00          *
*****
  
```

----- DAILY BALANCE -----  
 DATE.....BALANCE DATE.....BALANCE DATE.....BALANCE  
 02/27 20,127.18

# Alliance Bank

OF ARIZONA

A division of Western Alliance Bank. Member FDIC.

002 00014 01  
 ACCOUNT:  
 DOCUMENTS:

PAGE: 1  
 05/31/2012

1

*ATTACHMENT B-5*

ESTATE OF [REDACTED]  
 CONSERVATORS OF ARIZONA INC  
 AS PERSONAL REPRESENTATIVE

30  
 1  
 0

=====  
 CITYSCAPE  
 ONE EAST WASHINGTON STREET  
 PHOENIX, AZ 85004

TELEPHONE: [REDACTED]

=====  
 BUSINESS FIRST ACCOUNT [REDACTED]  
 =====

MINIMUM BALANCE	20,271.37	LAST STATEMENT 04/30/12	20,271.37
AVG AVAILABLE BALANCE	22,223.92	1 CREDITS	3,783.08
AVERAGE BALANCE	22,223.92	DEBITS	.00
		THIS STATEMENT 05/31/12	24,054.45

----- DEPOSITS -----  
 REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT  
 05/16 3,783.08

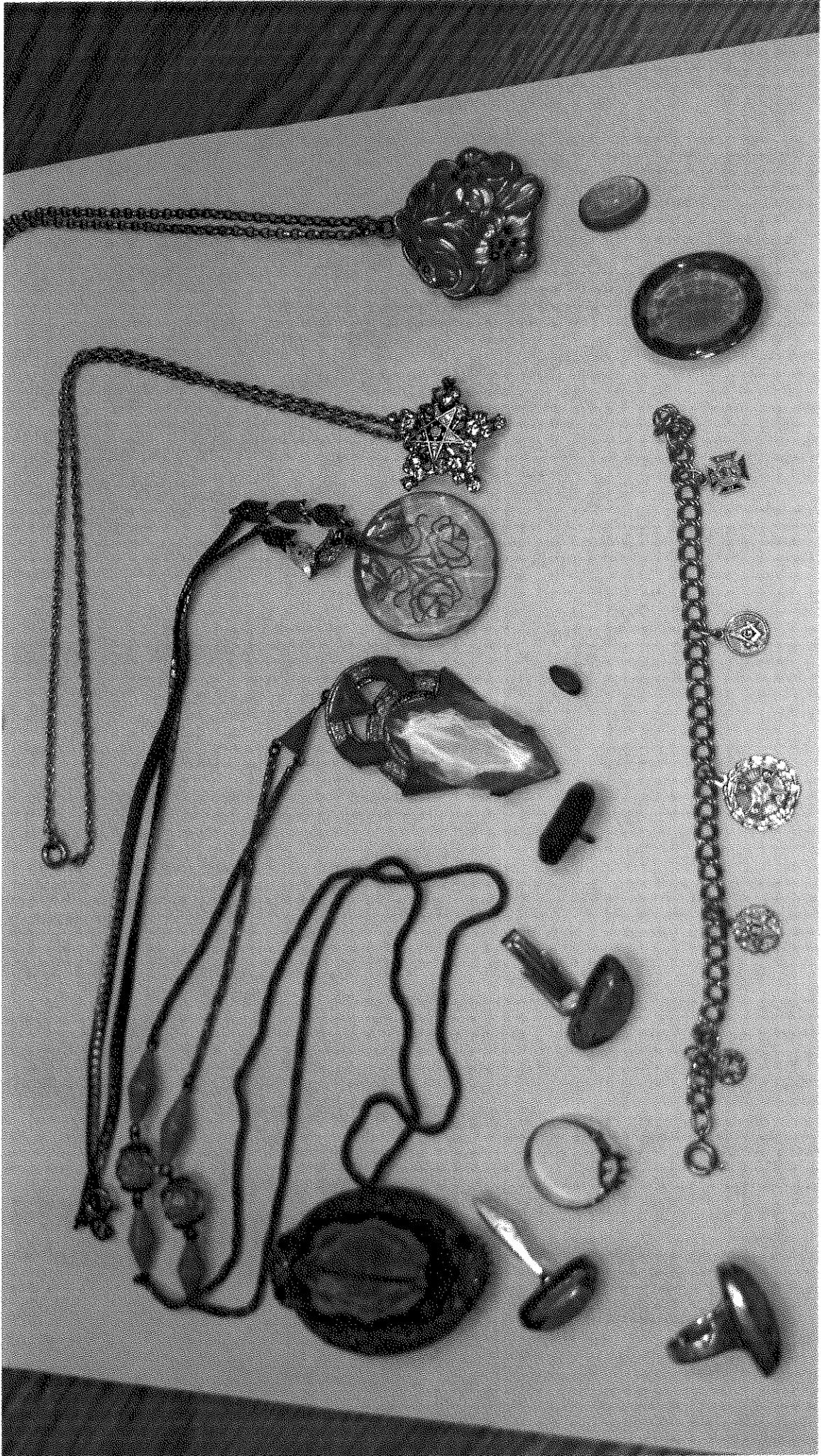
----- ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES -----

```

*****
*                                     | TOTAL FOR | TOTAL *
*                                     | THIS PERIOD | YEAR TO DATE *
*-----|-----|-----|-----|-----|-----|
* TOTAL OVERDRAFT FEES: | $ .00 | $ .00 *
*-----|-----|-----|-----|-----|
* TOTAL RETURNED ITEM FEES: | $ .00 | $ .00 *
*****
  
```

----- DAILY BALANCE -----  
 DATE.....BALANCE DATE.....BALANCE DATE.....BALANCE  
 05/16 24,054.45

ATTACHMENT 4A



# ARIZONA CERTIFICATE OF TITLE



**Motor Vehicle Division**

48-7200 R09/03

Inventory Control

Vehicle Identification Number

Year

Make

Model

Body Style

2007

SALEM

T2FBL

TV

First Registered

List Price

Mobile Home Manufacturer

Unit Number

12/2006

017564

PHOENIX AZ 85051-9134

Title Number

Issue Date

Film Number

Odometer Reading (no tenths) \*

11242006

0000000

Previous Title Number

State

Issue Date

Previous Film Number

MCD

00000000

ORIGINAL

\* A - Actual Mileage  
B - Mileage in excess of the odometer mechanical limits  
C - NOT Actual Mileage, WARNING ODOMETER DISCREPANCY

Arizona Brands

Previous Brand

State Previous Brand

State Previous Brand

State Other States With Brands

Owners/Lessees

ATTACHMENT 4B1

Lienholders

### LIEN RELEASE

Lienholder Name			Acknowledged before me this date		Notary Public Signature		
Lien Amount	Lien Date	Lienholder Signature	Date	County	State	Commission Expires	

VOID WITHOUT EAGLE WATERMARK OR IF ALTERED OR ERASED

# ARIZONA CERTIFICATE OF TITLE



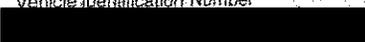
**Motor Vehicle Division**

48-7200 R10/08 www.azdot.gov

Inventory Control



Vehicle Identification Number



Year  
2004

Make  
BUIC

Model

Body Style  
4DSD

First Registered  
09/2004

List Price  
021645

Mobile Home Manufacturer

Unit Number



PHOENIX AZ 95051-9134

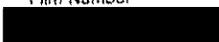


Title Number



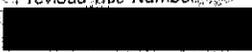
Issue Date  
07132010

Film Number



Odometer Miles (no tenths)  
0036095 A

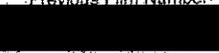
Previous Title Number



State  
AZ

Issue Date  
09092004

Previous Film Number



\* A - Actual Mileage  
B - Mileage in excess of the odometer mechanical limits  
C - NOT Actual Mileage, WARNING ODOMETER DISCREPANCY

### Arizona Brands

Previous Brand

State Previous Brand

State Previous Brand

State Other States With Brands

Owners/Lessees



OR

ATTACHMENT 4B-2

Lienholders

### LIEN RELEASE

Lienholder Name	Acknowledged before me this date.	Notary Public Signature		
Lien Amount	Lienholder Signature	Date	County	State Commission Expires

VOID WITHOUT EAGLE WATERMARK OR IF ALTERED OR ERASED

ARIZONA DEPARTMENT OF TRANSPORTATION  
Motor Vehicle Division

# Certificate of Title

VEHICLE ID NO. [REDACTED] YEAR 2000 MAKE CHEV  
BODY STYLE [REDACTED] MODEL CC157 MO/YR FIRST REGISTERED 01/2000 FACTORY LIST PRICE 022501  
TITLE [REDACTED] ISSUE DATE 01122000 TYPE OTHER FILM [REDACTED]  
PREV. TITLE [REDACTED] ST. [REDACTED] ISSUE DATE [REDACTED] PREV. FILM [REDACTED]  
MSO 00000000 ORIGINAL  
PLATE [REDACTED] GROSS VEH. WGT. 000000 FUEL G ODOMETER MILES\* 000008 A  
MH MFG. [REDACTED] STATUS REGULAR  
VEHICLE OWNER(S) AND LESSEE(S)

OR

*ATTACHMENT 4B-3*

LIENHOLDER(S)  
NONE

MAILING ADDRESS  
[REDACTED]

The Motor Vehicle Division, pursuant to the laws of Arizona, certifies that the applicant has been duly registered in this office as owner of the described vehicle which is subject to the liens and encumbrances, if any, herein set forth.

CONTROL NO. 5808497

- \* A - REFLECTS ACTUAL MILEAGE.
- B - MILEAGE IS IN EXCESS OF MECHANICAL LIMITS.
- C - NOT ACTUAL MILEAGE - WARNING - ODOMETER DISCREPANCY.



KEEP IN A SAFE PLACE  
VOID IF ALTERED

COPY

FEB 16 2011

MORRIS, HALL & KINGHORN, P.L.L.C.  
3300 North Central Avenue, Suite 900  
Phoenix, Arizona 85012-2506  
(602) 249-1328

David Thomas Eastman, SBN 025261  
Dan R. Morris, SBN 002601



MICHAEL K. JAMES, CLERK  
O.L. GABLE  
DEPUTY CLERK

Attorneys for Personal Representative

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF MARICOPA

In the Matter of the Estates:

[Redacted] and

Deceased.

NO. [Redacted]

PROOF OF RESTRICTED  
ACCOUNT FROM  
DEPOSITORY

Depository: Advance Bank of Arizona  
Address: One Washington Ste 100 Phoenix, AZ 85004

In compliance with the Court Order, dated January 31, 2011, a copy of which is attached hereto, the following account(s) is now titled as MICHAEL J. KLECKA, Personal Representative of the Estates of [Redacted] and [Redacted]

[Redacted] and is/are hereby restricted:

TYPE	ACCOUNT NUMBER	BALANCE AS OF 10/21/10
Restricted Money Market	[Redacted]	\$ 504,923.52 2/15/11
Restricted Money Market	[Redacted]	\$ 504,923.52 2/15/11

No withdrawals of principal or interest will be allowed unless the Superior Court permits withdrawals by certified Court Order. Reinvestments may be made without an order of the Court as long as each account remains restricted at this depository; however, money deposited in a mutual fund approved by the Court may not be transferred to any other fund without prior Court approval other than to a money market fund.

DATED this 15 day of February, 2011.

*[Handwritten Signature]*

Signature

*Danielle Taylor*

Name

*Personal Banking Officer*

Title

SUBSCRIBED AND SWORN to before me, the undersigned Notary Public, this 15 day of February, 2011, by *Ninjo E. Swanson*.



*[Handwritten Signature]*

Notary Public

PROMISSORY NOTE

\$21,045.00

Date: February 25, 2011  
City/State: Phoenix, Arizona

For value received, the undersigned promises to pay to MICHAEL J. KLECKA, Personal Representative of the Estates of [REDACTED] and [REDACTED] at [REDACTED] Phoenix, Arizona 85012, or at such other place as designated by the said payee, the sum of Twenty One Thousand Forty-Five Dollars (\$21,045.00), said principal payable upon the undersigned's receipt of inheritance from the Estates of [REDACTED] and [REDACTED] without interest, for three (3) vehicles (a 2007 Salem RV, a 2004 Buick Century, and a 2000 Chevy Pickup). If no such inheritance is received, such sum shall be due by or on December 31, 2012.

Principal payable in lawful money of the United States of America.

Should default be declared on this note, [REDACTED] promises to pay any and all attorney fees and/or expenses incurred in the collection of the balance due on this note.

The makers and endorsers hereof severally waive diligence and presentment for payment and protest, and consent to the extension of time of payment of this note, without notice.

The law firm of Morris, Hall & Kinghorn, P.L.L.C., in its representation of the Estates of [REDACTED] and [REDACTED] does not guarantee the payment of this note or accessibility of sufficient funds to satisfy this note.

[REDACTED]

ATTACHMENT 4E  
COPY

APR 15 2009



MICHAEL K. JEANES, CLERK  
OL. GABLE  
DEPUTY CLERK

1 MORRIS, HALL & KINGHORN, P.L.L.C.  
3300 North Central Avenue, Suite 900  
2 Phoenix, Arizona 85012-2506  
(602) 249-1328

3 Ronald G. Wilson, SBN 009356  
Dan R. Morris, SBN 002601

4 Attorneys for Michael Klecka, Conservator

5 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
6 IN AND FOR THE COUNTY OF MARICOPA

7 In the Matter of the Guardianship and  
8 Conservatorship of:

9 [REDACTED]

10 An Adult.

NO. [REDACTED]

PETITION FOR APPROVAL OF  
TWELFTH ACCOUNT OF  
CONSERVATOR OF AN ADULT; FOR  
APPROVAL OF CONSERVATOR'S  
FEES; AND AUTHORIZING PAYMENT  
OF ATTORNEYS' FEES AND COSTS

13 Petitioner, MICHAEL KLECKA, hereby accounts to the Court as follows:

14 1. Petitioner was appointed Conservator of this Estate on June 17, 1997, and  
15 Petitioner thereupon qualified and accepted such appointment.

16 2. Petitioner has posted bond in the amount of \$103,000, which is sufficient for  
17 this estate.

18 3. Attached as a "Confidential Document" is a summary of transactions of  
19 Petitioner setting forth all sums received from January 20, 2008 through January 19, 2009, all  
20 sums disbursed during the period, and all property on had at the end of the period.

21 Although this is MICHAEL KLECKA's Twenty-Fourth Accounting as Conservator, it is the  
22

COPY

APR - 7 2010



MICHAEL K. JEANES, CLERK  
C. CARABAJAL  
DEPUTY CLERK

MORRIS, HALL & KINGHORN, P.L.L.C.  
3300 North Central Avenue, Suite 900  
Phoenix, Arizona 85012-2506  
(602) 249-1328

Ronald G. Wilson, SBN 009356  
Dan R. Morris, SBN 002601

Attorneys for Michael Klecka, Conservator

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF MARICOPA

In the Matter of the Guardianship and  
Conservatorship of:

[REDACTED]

An Adult.

NO. [REDACTED]

PETITION FOR APPROVAL OF  
THIRTEENTH ACCOUNT OF  
CONSERVATOR OF AN ADULT; FOR  
APPROVAL OF CONSERVATOR'S  
FEES; AND AUTHORIZING PAYMENT  
OF ATTORNEYS' FEES AND COSTS

Petitioner, MICHAEL KLECKA, hereby accounts to the Court as follows:

1. Petitioner was appointed Conservator of this Estate on June 17, 1997, and  
Petitioner thereupon qualified and accepted such appointment.

2. Petitioner has posted bond in the amount of \$103,000, which is sufficient for  
this estate.

3. Attached as a "Confidential Document" is a summary of transactions of  
Petitioner setting forth all sums received from January 20, 2009 through January 19, 2010, all  
sums disbursed during the period, and all property on hand at the end of the period.

Although this is MICHAEL KLECKA's Twenty-Fifth Accounting as Conservator, it is the

RECEIVED  
BY Q.L. Lable  
FILED  
MICHAEL ANES. CLERK  
DEP

12 JUL 17 AM 11:19

1 Thomas A. McCarthy, Jr., #001598  
2 THOMAS A. MCCARTHY, JR., P.C.  
3 5540 West Glendale Avenue, Suite B-103  
4 Glendale, AZ 85301  
5 tom@tommcCarthyLaw.com  
6 (623) 931-3735  
7 Attorney for Personal Representative

8 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**  
9 **IN AND FOR THE COUNTY OF MARICOPA**

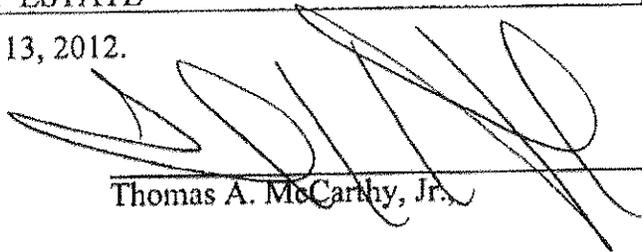
10 In re the Estate of  
11 [REDACTED]  
12 Deceased.

13 NO. [REDACTED]  
14 **INVENTORY AND APPRAISEMENT**  
15 Permanently Assigned to the Honorable  
16 Commissioner Lori Horn Bustamonte

17 CONSERVATORS OF ARIZONA, INC. (Fiduciary No. 20227), c/o Michael J.  
18 Klecka (Fiduciary No. 20226), Personal Representative of this estate, by and through  
19 counsel undersigned, states that the inventory described below contains a true statement of  
20 all the property owned by decedent at the time of death, and subject to probate, which has  
21 come to the knowledge of the personal representative and indicates the fair market value  
22 of the property as of the date of the decedent's death.

<b>I. REAL PROPERTY</b>	
None	0.00
<b>TOTAL VALUE OF REAL PROPERTY</b>	<b>\$ 0.00</b>
<b>II. PERSONAL PROPERTY</b>	
Bank of America a/c [REDACTED]	28,670.06
Bank of America a/c [REDACTED]	10,924.66
Bank of America a/c [REDACTED]	30,000.00
Bank of America a/c [REDACTED]	20,007.94
Bank of America a/c [REDACTED]	15,299.87
Bank of America a/c [REDACTED]	5,013.25
Bank of America a/c [REDACTED]	50,078.00
Westfield 14 x 66 Mobil Home VIN [REDACTED]	3,000.00
Estimated accrued interest as of December 19, 2011	442.63
<b>TOTAL VALUE OF PERSONAL PROPERTY</b>	<b>\$163,436.41</b>
<b>TOTAL VALUE OF ESTATE</b>	<b>\$163,436.41</b>

23 DATED: July 13, 2012.

24   
25 \_\_\_\_\_  
26 Thomas A. McCarthy, Jr.

THOMAS A. MCCARTHY, JR., P.C.  
5540 West Glendale Avenue, Suite B-103  
Glendale, Arizona 85301-2550

## AGREEMENT

Conservators of Arizona, Inc., an Arizona Certified Fiduciary, Personal Representative of the Estate (the "Estate") of [REDACTED] (the "Decedent"), the [REDACTED] Trust Dated August 31, 1987 (the "Trust"), devisee of the Estate, and [REDACTED] Roman Catholic Diocese of Phoenix ([REDACTED]), the sole beneficiary of the Trust, collectively referred to as the "Parties" agree as follows:

1. Conservator of Arizona, Inc. is the Personal Representative of the Estate.
2. Conservator of Arizona, Inc. is the Successor Trustee of the Trust.
3. The Estate owns a 2006 Pontiac Montana SV6, VIN # [REDACTED] [REDACTED] with a Back Packer Power chair lift by Pride Mobility Products mounted thereon (the "Motor Vehicle").
4. The Estate will distribute the Motor Vehicle to the Trust for distribution to [REDACTED]
5. The Estate owns household appliances, kitchenware, furniture and tools having a Fair Market Value of less than \$5,000 (the "Household Goods").
6. The Estate will distribute the Household Goods to the Trust for distribution to [REDACTED]
7. In order to economize on storage and insurance costs paid by the Estate to enhance eventual distribution to [REDACTED], the Parties agree that Conservators of Arizona, Inc. will distribute the Motor Vehicle and the Household Goods to the Trust for immediate distribution to [REDACTED] at the close of the Estate.
8. The Trust agrees to immediately distribute the Household Goods to [REDACTED] upon assignment of the Household Goods to it.
9. [REDACTED] agrees to inventory the household appliances, kitchenware, furniture and tools and to provide a copy of the inventory to Conservators of Arizona, Inc. in Microsoft Word format.
10. The Trust agrees to immediately assign the title to the Motor Vehicle to [REDACTED] and [REDACTED] agrees to promptly retitle the Motor Vehicle to some entity other than Conservators of Arizona, Inc.
11. [REDACTED] indemnifies and holds Conservators of Arizona, Inc. harmless from any claim arising out of the the early distribution of the Motor Vehicle and the Household Goods to [REDACTED]
12. This Agreement may be executed in counterparts and when all Parties have signed a copy of this Agreement, it shall be deemed executed by all Parties.

13. This Agreement sets forth the entire understanding of the Parties and it may not be changed except by a written document signed by the Parties hereto.

14. The Parties agree to execute all additional instruments necessary to evidence this Agreement or necessary to effect the intention of this Agreement.

15. The Parties acknowledge that only Conservators of Arizona, Inc. has been represented by Thomas A. McCarthy, Jr., attorney at law, in the negotiations regarding and the preparation of this Agreement.

16. This Agreement may be executed by signing in counterparts of this instrument. The execution by all of the Parties hereto by each signing a counterpart of this instrument shall constitute a valid execution and this instrument and all of its counterparts so executed shall be deemed for all purposes to be a single instrument.

17. No provision of this Agreement shall be for the benefit of any person, firm, corporation or other entity not a party to this Agreement and no such other person, firm, corporation or other entity shall have any right or cause of action under this Agreement.

Dated: 4-13-2011

[Redacted] by Conservators of Arizona, Inc.  
(Fiduciary No. 20227),

By: Michael J. Klecka 4/13/2011  
Michael J. Klecka, (Fiduciary No. 20226), date  
Personal Representative

Estate of [Redacted] by Conservators of Arizona, Inc.  
(Fiduciary No. 20227),

By: Michael J. Klecka 4/13/2011  
Michael J. Klecka, (Fiduciary No. 20226), date  
Successor Trustee

[Redacted]

By: [Redacted] 4/17/2011  
[Redacted] date  
Roman Catholic Diocese of Phoenix

November 16, 2012

Conservators of Arizona, Inc.  
Michael Klecka, Principal  
635 E Maryland Ave.  
Phoenix, AZ 85012

**RE: Fiduciary Compliance Audit**

Dear Mr. Klecka:

We have received and reviewed your timely response to the Draft Audit. Thank you for your efforts to review and correct the audit findings. We are requesting a few clarifications;

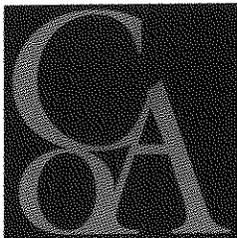
1. For Finding #2, Late Filings, please provide the dates the corrective actions were taken and photocopies of the first page of the conformed late filings.
2. For Finding #4, Documentation, the third bulleted item (Proof of Restricted Account) is dismissed.
3. For Finding #4, Documentation, please provide the date the Estate activity index system will be activated.
4. For Finding #5, Diligence, the first bullet regarding Client #1 is dismissed. The second bullet regarding Client #5 and attached copy of releases is not dismissed. The signed releases are promissory and not actual receipts for distributions.
5. For Finding #6, Bond, the finding is dismissed.

Please provide the information requested above by December 5, 2012 so that it may be included in the final audit.

We hope you benefitted from the compliance audit and attendant suggestions. I know the audit process benefits the court by ensuring those assigned fiduciary tasks are protecting the wards and estates as ordered.

Sincerely,

Anne Hunter, Compliance Manager



# Conservators of Arizona, Inc.

*Certified Fiduciary*

November 10, 2012

Anne Hunter  
Supreme Court  
1501 West Washington Street  
Phoenix, AZ 85007-3231

Re: Licensed Fiduciary Compliance Audit

Dear Ms. Hunter:

With regard to your request for clarification of our audit response:

1. You ask we provide the dates corrective action was taken and the first page of the conformed late filings for findings #2.
  - a. Client #1 (██████████) - Alternate method – Proof of Mailing (Attached)
  - b. Client #2 (██████████) – 14<sup>th</sup> & 15<sup>th</sup> Annual Accountings
  - c. Client #6 (██████████) – Inventory & Appraisalment
2. No action required.
3. Estate activity index is currently being phased in.
4. On Client \$5 - Request for actual receipts for distribution. We are not sure what else could be provided – Attached exhibit 4H-1 is signed release.
5. No action required.

I trust these will satisfy your requirements, if not please feel free to contact me.

Thanks,

Michael J. Klecka  
License number 20226 & 20227  
President

COPY

MAY 25 2011



MICHAEL K. JEANES, CLERK  
DEPUTY CLERK

MORRIS, HALL & KINGHORN, P.L.L.C.  
3300 North Central Avenue, Suite 900  
Phoenix, Arizona 85012  
(602) 249-1328

David Thomas Eastman, SBN 025261  
Dan R. Morris, SBN 002601

Attorneys for Personal Representative

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MARICOPA

In the Matter of the Estates of:

NO. [REDACTED]

[REDACTED] and

PROOF OF MAILING  
INVENTORY

Deceased.

STATE OF ARIZONA }  
County of Maricopa } ss.

I, BERT CARLSON, an employee of Morris, Hall and Kinghorn, P.L.L.C. attorneys  
for MICHAEL J. KLECKA, as Personal Representative of the Estates of [REDACTED]

[REDACTED] and [REDACTED] state that a copy  
of the Inventory and Appraisement was mailed, in accordance with A.R.S. §14-3706, on the  
6<sup>th</sup> day of May, 2011, to the following persons:

NAME/ ADDRESS

[REDACTED]  
Phoenix, AZ 85029

1 MORRIS, HALL & KINGHORN, P.L.L.C.  
2 3300 North Central Avenue, Suite 900  
3 Phoenix, Arizona 85012-2506  
4 (602) 249-1328

5 Ronald G. Wilson, SBN 009356  
6 Dan R. Morris, SBN 002601

7 Attorneys for Michael Klecka, Conservator

**COPY**

APR - 7 2010



MICHAEL K. JEANES, CLERK  
C. CARABAJAL  
DEPUTY CLERK

8 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**

9 **IN AND FOR THE COUNTY OF MARICOPA**

10 In the Matter of the Guardianship and  
11 Conservatorship of:

12   
13 An Adult.

NO. 

**PETITION FOR APPROVAL OF  
THIRTEENTH ACCOUNT OF  
CONSERVATOR OF AN ADULT; FOR  
APPROVAL OF CONSERVATOR'S  
FEES; AND AUTHORIZING PAYMENT  
OF ATTORNEYS' FEES AND COSTS**

14 Petitioner, MICHAEL KLECKA, hereby accounts to the Court as follows:

15 1. Petitioner was appointed Conservator of this Estate on June 17, 1997, and  
16 Petitioner thereupon qualified and accepted such appointment.

17 2. Petitioner has posted bond in the amount of \$103,000, which is sufficient for  
18 this estate.

19 3. Attached as a "Confidential Document" is a summary of transactions of  
20 Petitioner setting forth all sums received from January 20, 2009 through January 19, 2010, all  
21 sums disbursed during the period, and all property on hand at the end of the period.  
22 Although this is MICHAEL KLECKA's Twenty-Fifth Accounting as Conservator, it is the  
23

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

PB 0000-128335

09/12/2012

COMMISSIONER GEOFFREY FISH

CLERK OF THE COURT  
C. Boos  
Deputy

IN THE MATTER OF THE GUARDIANSHIP  
OF AND CONSERVATORSHIP FOR:

[REDACTED]

[REDACTED]

AN ADULT.

MICHAEL KLECKA

[REDACTED]

PHOENIX AZ 85012  
RONALD G WILSON

COURT ACCOUNTANT

NON-APPEARANCE HEARING – ACCOUNTING APPROVED

This matter was set for a Non-Appearance Hearing on August 23, 2012 at 11:00 a.m. concerning the *Petition for Approval of Fourteenth Account of Conservator of an Adult; for Approval of Conservator's Fees; and Authorizing Payment of Attorney's Fees and Costs* filed by Dan Morris, counsel for Conservator.

Based on the information provided and the Court Accountant's Report and Recommendation,

THE COURT FINDS that notice was properly given.

IT IS ORDERED approving the Conservator's Fourteenth annual accounting for the period from January 20, 2010 to January 19, 2011, and the requested fees and expenses of The Law Firm of Morris, Hall & Kinghorn, P.L.L.C. and the Conservator; as set forth in full detail in the formal written Order modified and signed by the Court on August 23, 2012 and filed (entered) by the Clerk on September 12, 2012.

IT IS FURTHER ORDERED approving the Statement of Fees and Costs of Philip C. Quindry, as set forth in full detail in the formal written Order signed by the Court on August 23, 2012 and filed (entered) by the Court on September 12, 2012.

MICHAEL J. BUSTAMONTE, CLERK  
BY *Q.L. Gable* DEP  
FILED

12 JUL 17 AM 11:19

1 Thomas A. McCarthy, Jr., #001598  
2 THOMAS A. MCCARTHY, JR., P.C.  
3 5540 West Glendale Avenue, Suite B-103  
4 Glendale, AZ 85301  
5 tom@tomccarthyllaw.com  
6 (623) 931-3735  
7 Attorney for Personal Representative

8 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**  
9 **IN AND FOR THE COUNTY OF MARICOPA**

10 In re the Estate of

11 NO. [REDACTED]

12 **INVENTORY AND APPRAISEMENT**

13 [REDACTED]

14 Deceased.

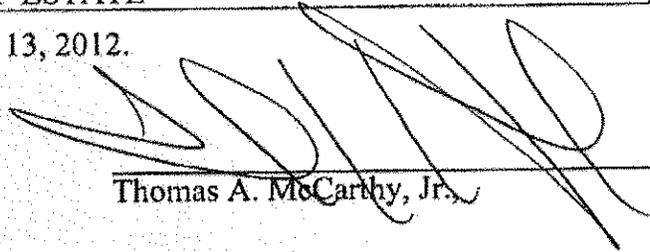
15 Permanently Assigned to the Honorable  
16 Commissioner Lori Horn Bustamonte

17 CONSERVATORS OF ARIZONA, INC. (Fiduciary No. 20227), c/o Michael J.  
18 Klecka (Fiduciary No. 20226), Personal Representative of this estate, by and through  
19 counsel undersigned, states that the inventory described below contains a true statement of  
20 all the property owned by decedent at the time of death, and subject to probate, which has  
21 come to the knowledge of the personal representative and indicates the fair market value  
22 of the property as of the date of the decedent's death.

<b>I. REAL PROPERTY</b>	
None	0.00
<b>TOTAL VALUE OF REAL PROPERTY</b>	<b>\$ 0.00</b>

<b>II. PERSONAL PROPERTY</b>	
Bank of America a/c [REDACTED]	28,670.06
Bank of America a/c [REDACTED]	10,924.66
Bank of America a/c [REDACTED]	30,000.00
Bank of America a/c [REDACTED]	20,007.94
Bank of America a/c [REDACTED]	15,299.87
Bank of America a/c [REDACTED]	5,013.25
Bank of America a/c [REDACTED]	50,078.00
Westfield 14 x 66 Mobil Home VIN # [REDACTED]	3,000.00
Estimated accrued interest as of December 19, 2011	442.63
<b>TOTAL VALUE OF PERSONAL PROPERTY</b>	<b>\$163,436.41</b>
<b>TOTAL VALUE OF ESTATE</b>	<b>\$163,436.41</b>

23 DATED: July 13, 2012.

24   
25  
26

Thomas A. McCarthy, Jr.

THOMAS A. MCCARTHY, JR., P.C.  
5540 West Glendale Avenue, Suite B-103  
Glendale, Arizona 85301-2550

## AGREEMENT

Conservators of Arizona, Inc., an Arizona Certified Fiduciary, Personal Representative of the Estate (the "Estate") of [REDACTED] (the "Decedent"), the [REDACTED] Trust Dated August 31, 1987 (the "Trust"), devisee of the Estate, and [REDACTED] of the Roman Catholic Diocese of Phoenix [REDACTED], the sole beneficiary of the Trust, collectively referred to as the "Parties" agree as follows:

1. Conservator of Arizona, Inc. is the Personal Representative of the Estate.
2. Conservator of Arizona, Inc. is the Successor Trustee of the Trust.
3. The Estate owns a 2006 Pontiac Montana SV6, VIN # [REDACTED] [REDACTED], with a Back Packer Power chair lift by Pride Mobility Products mounted thereon (the "Motor Vehicle").
4. The Estate will distribute the Motor Vehicle to the Trust for distribution to [REDACTED].
5. The Estate owns household appliances, kitchenware, furniture and tools having a Fair Market Value of less than \$5,000 (the "Household Goods").
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7. In order to economize on storage and insurance costs paid by the Estate to enhance eventual distribution to [REDACTED], the Parties agree that Conservators of Arizona, Inc. will distribute the Motor Vehicle and the Household Goods to the Trust for immediate distribution to [REDACTED] at the close of the Estate.
8. The Trust agrees to immediately distribute the Household Goods to [REDACTED] upon assignment of the Household Goods to it.
9. [REDACTED] agrees to inventory the household appliances, kitchenware, furniture and tools and to provide a copy of the inventory to Conservators of Arizona, Inc. in Microsoft Word format.
10. The Trust agrees to immediately assign the title to the Motor Vehicle to [REDACTED] and [REDACTED] agrees to promptly retitle the Motor Vehicle to some entity other than Conservators of Arizona, Inc.
11. [REDACTED] indemnifies and holds Conservators of Arizona, Inc. harmless from any claim arising out of the the early distribution of the Motor Vehicle and the Household Goods to [REDACTED].
12. This Agreement may be executed in counterparts and when all Parties have signed a copy of this Agreement, it shall be deemed executed by all Parties.

13. This Agreement sets forth the entire understanding of the Parties and it may not be changed except by a written document signed by the Parties hereto.

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17. No provision of this Agreement shall be for the benefit of any person, firm, corporation or other entity not a party to this Agreement and no such other person, firm, corporation or other entity shall have any right or cause of action under this Agreement.

Dated: 4-13-2011

Estate of [REDACTED] by Conservators of Arizona, Inc.  
(Fiduciary No. 20227),

By: Michael J. Klecka 4/13/2011  
Michael J. Klecka, (Fiduciary No. 20226), date  
Personal Representative

Estate of [REDACTED] by Conservators of Arizona, Inc.  
(Fiduciary No. 20227),

By: Michael J. Klecka 4/13/2011  
Michael J. Klecka, (Fiduciary No. 20226), date  
Successor Trustee

[REDACTED] Roman Catholic Church

By: [REDACTED] 4/17/2011  
[REDACTED] date  
Roman Catholic Diocese of Phoenix