

Arizona Supreme Court
Administrative Office of the Courts



Fiduciary Certification

Compliance Audit

Greenlee County Public Fiduciary



Supreme Court

STATE OF ARIZONA

ADMINISTRATIVE OFFICE OF THE COURTS

Rebecca White Berch
Chief Justice

David K. Byers
Administrative Director
of the Courts

April 6, 2010

Nora Garza
Greenlee County Public Fiduciary
P.O. Box 1146
Clifton, AZ 85533

RE: Fiduciary Compliance Audit

Dear Ms. Garza:

Enclosed is the final compliance audit report for Greenlee County Public Fiduciary.

Thank you for the cooperation and assistance during the compliance audit process that was exhibited by you and court staff. Your hard work throughout the audit process has been appreciated. To the extent the fiduciary audit process will assist the court to ensure the safety, health and welfare of individuals and estates entrusted by the court to your management, we have benefited from our audit of Greenlee County Public Fiduciary. I hope you and your clients will equally benefit. A corrective action plan will follow.

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

Sincerely,

A handwritten signature in cursive script that reads "Nancy Swetnam".

Nancy Swetnam, Director
Certification and Licensing Division

Enclosures

- c. Honorable Monica L. Stauffer, Presiding Judge, Superior Court in Greenlee County
- Cheryl Stephens Bowen, Clerk of the Court, Superior Court in Greenlee County
- Teresa J. Wagley, Court Administrator, Superior Court in Greenlee County
- Hector Ruedas, Chairman of Greenlee County Board of Supervisors, Greenlee 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
Greenlee County Public Fiduciary
Compliance Audit Report

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Greenlee County Public Fiduciary, GCPF, pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of August 11, 2009 through August 14, 2009 the Compliance Unit audited the fiduciary activities of Greenlee County Public Fiduciary. The following is a summary of the audit findings.

Finding # 1 – Breach of Fiduciary Duties

GCPF transferred funds from the clients' accounts into the fiduciary account to avoid financial disqualification from federal benefits.

GCPF agrees with the finding.

Finding # 2 – Co-mingling

GCPF co-mingled client funds with other funds. Deposits and transfers of client funds were placed into the general fiduciary account.

GCPF agrees with the finding.

Finding # 3 – Failure to File Required Court Document

GCPF did not file an Inventory and Appraisal or Annual Accounting as required by Arizona statute.

GCPF did not directly agree or disagree with the finding.

Finding # 4 – Documentation

By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request. GCPF was missing documentation of their administration of client accounts.

GCPF did not directly agree or disagree with the finding.

Executive Summary

Finding # 5 – Accuracy

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

GCPF did not directly agree or disagree with the finding.

Finding # 6 – Required Visitation

A fiduciary must meet with a client a minimum of one time each quarter of the year and as often as necessary to ensure the client's wellbeing. GC PF did not meet with a client for the last three years.

GCPF agrees with the finding.

Finding #7 – Letters of Appointment

GCPF Letters of Appointment do not reflect the court's order of Guardianship and/or Conservatorship. Fiduciary was acting as Conservator without Conservator powers granted by the court.

GCPF agrees with the finding.

Finding # 8 – Marshalling Assets

GCPF did not re-title the real property of a client after appointment. In addition there is no indication that assets or prior accounts were changed or marshaled.

GCPF agrees with the finding.

Finding #9 – Pictorial Record of Assets

GCPF does not have pictorial representation of ward's belongings as required by Arizona Code of Judicial Administration.

GCPF agrees with the finding.

Executive Summary

Finding # 10 – Conflict of Interest

A fiduciary must avoid self-dealing or the appearance of a conflict of interest. GCPF conducted a transaction with the appearance of a conflict of interest.

GCPF disagrees with the finding.

Finding # 11 – Annual Report of Guardian

GCPF did not include all information required to be included in the Annual Report of Guardian as stated in Arizona statute.

GCPF agrees with the finding.

Finding # 12 – Inventory

GCPF did not prepare and/or document Inventory and Appraisements or Annual Accountings according to Arizona statute.

GCPF agrees with the finding.

Finding # 13 – Diligence

GCPF did not re-title bank accounts to reflect the conservatorship of GCPF.

GCPF agrees with the finding.

FINAL REPORT

Greenlee County Public Fiduciary Compliance Audit Report

<i>Objective</i>	<p>The compliance audit of the Greenlee 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: Fiduciaries¹.</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>
<i>Methodology</i>	<p>In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Greenlee County Public Fiduciary ("GCPF"). 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 Greenlee County 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 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. 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.</p> <p>Beginning August 11, 2009 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Greenlee County and conducted an internal control interview with GCPF staff.</p>

¹ Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

Greenlee County Public Fiduciary Compliance Audit Report

	<p>During the period of August 11, 2009 through August 14, 2009 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 GCPF office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal fiduciary. An Exit Interview was conducted August 18, 2008.</p> <p>GCPF was the court appointed fiduciary on eight (8) guardian, conservator, combination guardian/conservator, and personal representative cases as of June 3, 2009. GCPF has approximately \$55,000 in court-appointed client assets under management and one certified fiduciary, the designated principal.</p> <p>The compliance audit team reviewed a selected stratified sample of five (5) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.</p> <p>The fiduciary extended professional courtesies and cooperation to the audit team during the course of the audit.</p> <p>The compliance audit found non-compliance in thirteen (13) key areas. The non-compliance was found in the areas of late filings, accuracy, documentation and inventory. These findings are discussed as follows:</p>
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Scope

Summary

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 1</i></p> <p><u><i>Breach of Fiduciary Duties</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(7) & § 7-202(J)(3)(g)</i></p> <p><i>Requirement</i></p>	<p>A Fiduciary shall perform all duties and discharge all obligations according to Arizona law and the administrative rules, court orders, administrative orders, ACJA §§ 7-201 & 7-202.</p> <ul style="list-style-type: none"> • The fiduciary transferred funds from the clients' accounts into the fiduciary account to avoid client financial disqualification from federal benefits – Clients # 3, 4, & 5. <p>GCPF must follow the federal and state laws regarding benefit eligibilities.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree- Fid Office violated ACJA 7-202 (J) (7) to avoid financial disqualification of Soc Security Income for clients.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Effective 11-1-09 the Fid office is currently using a monthly calendar marked on the 3rd week of the month as a reminder to monitor funds. This will allow 7-10 days to spend down if over resources.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 2</i></p> <p><u><i>Co-mingling</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(c)</i></p> <p><i>Requirement</i></p>	<p>A Fiduciary must not co-mingle any property or assets of the protected person's estate with the assets of other clients or fiduciary.</p> <ul style="list-style-type: none"> • Client funds were comingled with other funds. Deposits and transfers of client funds were placed into the general fiduciary account – Clients #3, 4, & 5. <p>GCPF must not co-mingle any property or assets of the protected person's estate with that of another client or the fiduciary for any reason.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree - The Fid Office was of the understanding that buying and selling between clients is co-mingling. Neglected to comprehend that the Fid acct is co-mingling as well.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Effective 11-1-09 the Fid Office agrees to comply with A CJA 7-202 (4) (c) and utilize the general fid acct as designated for client fees.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 3</i></p> <p><u><i>Failure to File Required Court Document</i></u></p> <p><i>ARS § 14-5418(A)(B)</i> <i>ARS § 14-5419</i></p> <p><i>Requirement</i></p>	<p>Statutorily required court filings were not filed.</p> <ul style="list-style-type: none"> • No Inventory and Appraisal was filed – Clients # 2, 3, 4, & 5 • Annual Accounting was not filed – Client # 3 <p>The fiduciary must provide all required court reports/documents accurately and timely.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid office neglected to comply with ARS 145418 (A) and inventories were not filed within 90 days of appt.”</i></p> <p><i>“Disagree – Attached are copies of minute entries from 1998-2008 for acctings filed & approved for client #3.”</i></p> <hr/> <p><i>AUDITOR’S NOTE: Example Dismissed.</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Fid Office agrees to comply with ARS 14-5418 (A) and is currently doing so effective 10-1-09. In addition, the fid office will marshal assets and update inventories for clients #2, 3, 4 & 5 by 12/31/09.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 5</i></p> <p><u>Accuracy</u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(j)</i></p> <p><i>Requirement</i></p>	<p>Required court documents must be complete, accurate, and understandable.</p> <ul style="list-style-type: none"> • The beginning balance of Annual Accountings do not agree with the ending balance of the prior Annual Accounting – Clients # 1, 3, 4, & 5 • The dates of Annual Accounting do not accurately reflect the dates of initial appointment – Clients # 1 & 4 • The payee detailed on the accountings was not the accurate payee – Clients # 3 & 5 • The payee name and date vary between bank statements and accountings – Clients # 3 & 5 <p>GCPF must ensure every document filed with the Superior Court is complete, accurate and understandable.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid office using incorrect forms & lack of facting procedures.”</i></p> <p><i>“Agree – Fid office neglected to marshal assets on date of appt.”</i></p> <p><i>“Disagree – human error by Fid off”</i></p> <p><i>“Disagree – human error by Fid off”</i></p> <hr/> <p><i>AUDITOR’S NOTE: Finding Stands.</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Affective 10/1/09 the fid office agrees to comply with ACJA 7-202 (J)(4)(j) and utilize the templates from the Probate Manual for future acctings. Currently, the fid office is preparing the template on computer for current use. The fid office agrees to be more cautious with posting on acctings.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 6</i></p> <p><u><i>Required Visitation</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(3)</i></p> <p><i>Requirement</i></p>	<p>The fiduciary or the fiduciary's qualified representative, if the ward is located outside the county or state, shall visit the ward no less than quarterly and as often as is necessary to ensure the client's well being.</p> <ul style="list-style-type: none"> • The fiduciary or a fiduciary's qualified representative has not visited the ward for the last three consecutive years – Client # 2 <p>GCPF or the fiduciary's qualified representative, if the ward is located outside of the county or state, must visit the ward no less than once a quarter.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office has neglected to comply with ACJA 7-202 (3) due to distance and lack of client funds.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Effective 10/1/09 the Fid office agrees to comply with ACJA 7-202 (J) (3) and visit the clients as often as necessary.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 7</i></p> <p><u><i>Letters of Appointment</i></u></p> <p><i>ARS § 14-5421</i></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(1)(f)</i></p> <p><i>Requirement</i></p>	<p>By Arizona statute and Arizona Code of Judicial Administration a fiduciary must obtain accurate Letters of Appointment and act according to the powers reflected within the Letters of Appointment.</p> <ul style="list-style-type: none"> • The fiduciary was/is acting as conservator without conservatorship powers granted by the court – Clients #1 and 2 • The Letters of Appointment do not reflect the court’s order of Guardianship and/or Conservatorship – Client # 3 <p>GCPF must attain Letters of appointment that reflect the current court appointment and act in accordance.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office is Rep Payee for clients #1 and 2 + didn’t realize acctings were not required to be filed to the court as a guardian.”</i></p> <p><i>“Agree – Fid office neglected to file the correct letters.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“The Fid office agrees to comply with ACJA 7-202 (J) (1) (F). The fid office will file a petition for conservatorship for client #1 by 11/30/09.”</i></p> <p><i>“The Fid Office agrees to file amended letters by 11/14/09 for client #3.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 8</i></p> <p><u><i>Marshalling Assets</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(b)</i></p> <p><i>Requirement</i></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"> • The real property of a client was not re-titled after appointment – Client #1 • There is no indication that assets or prior accounts were held or marshaled by fiduciary – Clients # 1, 3, 4, & 5 <p>The fiduciary appointed as a personal representative or 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) he/she is under a duty to exercise prudence, intelligence and diligence.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office neglected to comply with ACJA 7-202 (J) (4) (b) and understood that letters of appt were the only forms to be recorded.”</i></p> <p><i>“Agree – Fid Office neglected to document that client may have held prior accts and assets were not marshaled.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Fid Office agrees to comply with ACJA 7-202 (J) (4) (b) for client #1 by 12/31/09”</i></p> <p><i>“Fid Office agrees to document and marshal assets held for clients # 1, 3, 4 + 5 by 12/31/09.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 9</i></p> <p><u><i>Pictorial Record of Assets</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(b)</i></p> <p><i>Requirement</i></p>	<p>A pictorial record of client’s assets must be maintained.</p> <ul style="list-style-type: none"> • There is no pictorial representation of real property or personal assets – All clients <p>GCPF must record pictorially, establish and maintain accurate records of all real and personal property.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office neglected to comply with code ACJA 7-202 (J) (4) (b)”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Effective 10-1-09 the Fiduciary office agrees to comply with code for new clients and will comply for clients #1, 2, 3, 4 + 5 by 12/31/09.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 10</i></p> <p><u><i>Conflict of Interest</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(2)(b)</i></p> <p><i>Requirement</i></p>	<p>The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.</p> <ul style="list-style-type: none"> • A ward was placed in a rental property and paying rent to the boyfriend of the fiduciary – Clients # 3 & 5 <p>GCPF must avoid self-dealing or the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person.</p>
<p><i>Auditee's Response</i></p>	<p><i>Disagree – Fid office felt it was in client's best interests to relocate and requested approval from the court."</i></p> <hr/> <p><i>AUDITOR'S NOTE: Finding Stands. The appearance of a conflict of interest was not disclosed in the Notice to the Court.</i></p>
<p><i>Corrective Action</i></p>	<p><i>"Fid Office agrees to comply with ACJA (J) (2) (b) and will make efforts to avoid conflict of interest effective 10-1-09."</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding #11</i></p> <p><u><i>Annual Report of Guardian</i></u></p> <p><i>ARS § 14-5315(C)</i></p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must include all nine required pieces of information for a complete Annual Guardian Report.</p> <ul style="list-style-type: none"> • Within the Annual Report of Guardian several mandatory components such as the date the ward was last seen, copy of physician's report, name and address of physician are missing – Clients # 2, 4, & 5 <p>GCPF will include all of the statutorily required information in the annual guardianship reports.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office failed to include all mandatory components + neglected ARS 14-5315 (C).”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Fid Office agrees to comply with ARS – 5315 (C) effective 10-1-09 + include all mandatory components for all clients.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding #12</i></p> <p><u><i>Inventory</i></u></p> <p><i>ARS § 14-5418(A)</i></p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must list with reasonable detail and indicate the fair market value of the estate as of the date of death or as of the date of appointment of each item listed.</p> <ul style="list-style-type: none"> • Values are not listed as date of appointment on the inventory – Clients # 1, 3, 4, & 5 • Inventories are filed with annual accountings and not consistent with prior inventories filed with previous annual accountings – Clients # 1, 3, 4, & 5 <p>GCPF must list all tangible belongings of a client(s) in a detailed inventory even if it is of nominal value. All belongings are defined as: any tangible possession be it personal property, liquid or non-liquid asset, land, monies, etc. The purpose is to avoid giving erroneous or misleading information to the court and/or interested parties as well as protection for the client, client's family and the fiduciary. ACJA also requires a pictorial record of all real and personal property.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office failed to list fair market value of items on inventories and neglected ARS 14-5418 (A).”</i></p> <p><i>“Agree – Fid Office filed annual acting with balances inconsistent from year to year due to lack of knowledge of acting procedures.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Fid Office agrees to comply with ARS 1454 (A) effective 10/1/09 and will utilize the templates from the Probate Manual as recommended for future acctings.”</i></p>

Greenlee County Public Fiduciary Compliance Audit Report

<p><i>Finding # 13</i></p> <p><u><i>Diligence</i></u></p> <p><i>Arizona Code of Judicial Administration §§ 7-202(J)(4) & (J)(5)(d)</i></p> <p><i>Requirement</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"> • The bank accounts are not titled in the name of the conservatee and conservatorship – Client # 4 <p>A fiduciary must reflect their appointment of record while undertaking financial/property transactions.</p>
<p><i>Auditee's Response</i></p>	<p><i>“Agree – Fid Office agrees to comply with ACJA 7-202 (J) (4) + (J) (5) (d). Fid office was aware of incorrect title.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Effective 11-1-09 the fid office will be cautious when ordering checks for clients + making sure the titles are correct.”</i></p>

APPENDIX

RESPONSE TO FINAL REPORT

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 1</i> <i><u>Breach of Fiduciary Duties</u></i></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(7)</i></p>	<p>Fiduciary shall perform all duties and discharge all obligations according to Arizona law and the administrative rules, court orders, administrative orders, ACJA §§ 7-201 & 7-202.</p> <ul style="list-style-type: none"> • Fiduciary transferred funds from the client's account into fiduciary account to avoid financial disqualification of federal benefits – Clients # 3, 4, & 5.
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<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid office violated ACJA 7-202 (J)(7) to avoid financial disqualification of Soc Security income for clients.</i></p>
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<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Effective 11-1-09 the Fid office is currently using a monthly calendar marked on the 3rd week of the month as a reminder to monitor funds. This will allow 7-10 days to spend down if over resources.</i></p>
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2009 NOV -4 PM 1:30
CERTIFICATION & TRAINING

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 2</i> <u>Co-mingling</u></p> <p><i>Arizona Code of Judicial Administration § 7-202(4)(c)</i></p>	<p>Fiduciary must not co-mingle any property or assets of the protected person's estate with the assets of other clients or fiduciary.</p> <ul style="list-style-type: none"> • Client funds were comingled with other funds. Deposits and transfers of client funds were placed into the general fiduciary account – Clients 3, 4, & 5.
<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - the Fid Office was of the understanding that buying and selling between clients is co-mingling. Neglected to comprehend that the fid acct is co-mingling as well.</i></p>
<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Effective 11-1-09 the Fid Office agrees to comply with ACJA 7-202(4)(c) and utilize the general fid acct as designated for client fees.</i></p>

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 3</i> <u>No Filings</u> <i>ARS § 14-5418(A)</i></p>	<p>Required court filings were not filed.</p> <ul style="list-style-type: none"> • No Inventory was filed – Clients # 2, 3, 4, & 5 • Annual Accounting was not filed – Client # 3
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<p><i>Auditee's Response</i></p>	<p align="center"><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid office neglected to comply with ARS 145418 (A) and inventories were not filed within 90 days of appt.</i></p> <p><i>Disagree - Attached are copies of minute entries from 1998-2008 for acctings filed & approved for client # 3.</i></p>
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<p><i>Corrective Action</i></p>	<p align="center"><i>(Left blank intentionally)</i></p> <p><i>Fid Office agrees to comply with ARS 14-5418(A) and is currently doing so effective 10-1-09.</i></p> <p><i>In addition, the fid office will marshal assets and update inventories for clients #2, 3, 4 & 5 by 12/31/09.</i></p>
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1998-1999

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

FILED
SUPERIOR COURT
GREENLEE COUNTY, ARIZ.
APR 17 2000
By CHERYL BOWEN - Clerk Deputy

DATE: April 21, 2000
Time: 2:25 p.m.
TAPE: 1029

Judge Monica L. Stauffer
CHERYL BOWEN, CLERK
By: Pamela Pollock

Case No. 0

Appearances:

IN THE MATTER OF THE
GUARDIANSHIP of

An adult.

MINUTE ENTRY

APPROVAL OF INTERIM ACCOUNTING:

Present: ; Nora Garza; Donna Todd; and Matt Clifford appearing telephonically.

The Court notes that she previously represented . 1. All parties waive any conflict.

Nora Garza is sworn and questioned by the Court.

Mr. Clifford questions Ms. Garza.

Ms. Todd questions the Court regarding [REDACTED] legal rights regarding marriage.

Ms. Garza addresses the Court.

The Court questions [REDACTED]

The Petition for Approval of Account has been considered, notice has been given as required by law and the Court finds the account to be true and correct.

It is therefore, ordered the interim account of for the period from August 1, 1998 to December 31, 1999 is approved and settled.

Annual Accounting Hearing is set for February 5, 2001 at 2:00 p.m.

xc: Nora Garza Matt Clifford Minute Entry Stats

2000

- Matt Clifford,
- Nora Garza
- Donna Todd
- ME
- Stats

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY
Yearly Review
Guardian/Conservator**

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

March 5, 2001

Tape 1106 Time: 1:50 p.m.

By: Pamela Pollock

Case No.

**IN THE MATTER OF GUARDIANSHIP
& CONSERVATORSHIP
of**

MATT CLIFFORD

An Adult.

Minute Entry

Present: Nora Garza, Public Fiduciary and Matt Clifford, counsel for Ms. is appearing telephonically.

Mr. Clifford states he has not seen the accounting.

The Court takes a short recess to allow Mr. Clifford to review the accounting that was faxed to his office.

Court reconvenes:

Mr. Clifford questions Ms. Garza.

The Court notes that Ms. Garza has been previously sworn.

Ms. Garza addresses the Court.

The Petition for Approval of Account has been considered, notice has been given as required by law and the Court finds the account to be true and correct.

 **It is therefore, ordered** the interim account for the period of January 1, 2000 to December 31, 2000 is approved and settled.

no
inv OK
annual

2001 ✓

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE: January 8, 2002
JUDGE: Monica L. Stauffer
BY: Cristina R. O'Coyne

TIME:
CLERK: Cheryl Bowen

Case No. IN THE MATTER OF GUARDIANSHIP & CONSERVATORSHIP OF: an adult.	Counsel of Record:
---	--------------------

MINUTE ENTRY

The annual review hearing is set for February 4, 2002 at 2:30 p.m.
An annual accounting is due and shall be filed prior to the hearing
on or before January 18, 2002.

c: Matt Clifford
Nora Garza ✓
Minute Entry
Stats

Nora

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

In the Matter of the Estate of)
)
)
)
)
)
an Adult.)

No.

PETITION
FOR APPROVAL OF INTERIM ACCOUNT

Petitioner, NORA GARZA PUBLIC FIDUCIARY, hereby accounts to the Court as follows:

1. Petitioner was appointed guardian/conservator for the estate of _____ on April 21, 1998 and petitioner thereupon qualified and accepted such appointment.

2. Attached hereto as Exhibit A is a statement of all sums received from January 1, 2001 to December 31, 2001, all sums disbursed during the period and property on hand at the end of the period.

Petitioner requests that the Court, after notice and hearing issue a judicial order which approves and settles the interim account.

1-14-02
Date

Nora Garza
Petitioner

Josie Lopez
 Nora Garza
 ME
 Stats

FILED
SUPERIOR COURT
GREENLEE COUNTY, ARIZONA
FEB 4 2002

AT
CHERYL BOWEN - CLERK
By *Monica* Deputy

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY**

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

February 4, 2002

Disk #6

Case No.

**IN THE MATTER OF THE
CONSERVATORSHIP OF:**

NORA GARZA

MATT CLIFFORD

Via telephone

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza, previously sworn.

Mr. Clifford has reviewed the accounting. Discussion is had between Ms. Garza and Mr. Clifford.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

* The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting is settled and approved. The Order Approving Interim Account is signed this 4th day of February, 2002, by Judge Monica Stauffer.

[] Josi Lopez
[] Nora Garza
[] ME

SUPERIOR COURT
GREENLEE COUNTY ARIZ.
MAR 24 2003

AT
CLERK
COURT

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY**

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

March 24, 2003

Disk #26

Time: 2:15 p.m.

By: Pamela Pollock

Case No. PB

**IN THE MATTER OF THE
CONSERVATORSHIP OF:**

NORA GARZA

MATT CLIFFORD
Via telephone

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza, Matt Clifford, appearing telephonically.

Mr. Clifford has reviewed the accounting. He questions Ms. Garza regarding payments made to companion.

Ms. Garza responds.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting, for the period of January 01, 2002 to December 31, 2002, is settled and approved. The Order Approving Interim Account is signed this 24th day of March, 2003, by Judge Monica Stauffer.

Matt Clifford
 Nora Garza
 ME

APR 4 2005

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY**

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

April 4, 2005

Disk 63

Time: 11:55 a.m.

By: Pamela Pollock

Case No. PB

**IN THE MATTER OF THE
CONSERVATORSHIP OF:**

NORA GARZA

MATT CLIFFORD

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present:

Clifford, appearing telephonically.

Nora Garza; Matt

Ms. Garza having been previously sworn reports to the Court on progress.

Ms. Todd addresses the Court regarding visitation with grandmother. great

Mr. Clifford questions Ms. Garza.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting, for the period of January 01, 2004 to December 31, 2004, is settled and approved. The Order Approving Annual Accounting is signed this 4th day of April, 2005, by Judge Monica Stauffer.

Hearing concludes: 12:02 p.m.

OK-
w/ OK
annual

2006

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY

In the Matter of the Estate of)
)
)
)
)
)
_____ An Adult _____)

ORDER APPROVING
INTERIM ACCOUNT

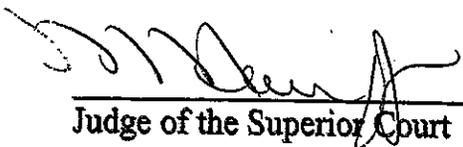
The Interim Account of the Conservator of this Estate having been considered by this Court, the Court finds as follows:

1. Notice has been given as required by law.
2. Petitioner was appointed Conservator of this estate and petitioner thereupon qualified and accepted such appointment.
3. Conservator has prepared an inventory of this Estate and has complied with A.R.S. 14-5418 by filing the Inventory with the Court.
4. Conservator has filed an Interim Account. No objections have been filed to the account and the account is complete and correct.

IT IS, THEREFORE, ORDERED that:

The Interim Account for the period from January 01, 2006, to December 31, 2006 is approved and settled.

Dated this 23 day of April, 2007.



Judge of the Superior Court

no amend
to insert

2007

☐ Nora Garza, Clifton, AZ. 85533
☐ Matt Clifford, 202 W. 5th. Street, Safford, AZ. 85546
☐ ME

Filed
Superior Court
Greenlee County Arizona

APR 21 2008

Cheryl Bowen
Clerk of the Superior Court
By Cheryl Bowen, Clerk

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY**

MONICA STAUFFER, Judge

April 21, 2008

Disk # 107

Time: 10:40 a.m.

By: Karen Smith

Case No. PB:

**IN THE MATTER OF THE
CONSERVATORSHIP OF:**

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza; Public Fudiciary.

Nora Garza is sworn and questioned by the Court.

Ms. Garza informs the Court Ms. Cortez is doing well.

Annual Accounting Report is approved by Mr. Clifford.

Having reviewed the accounting, and having heard from Ms. Garza, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

It is therefore **ORDERED** the Annual Accounting from January 1, 2007 through December 31, 2007 is settled and approved.

Concluded at 10:20 a.m.

4-21-08

Date



Monica L. Stauffer, Superior Court Judge

APR 27 2009

Cheryl Bowen
Clerk of the Court

By _____

[] Nora Garza, Clifton, AZ. 85533
[] Matt Clifford, 202 W. 5th Street, Safford, AZ. 85546
[] Ms. Donna Todd, C/O Dennis Chatfield, 4314 E. Bayberry Ave, Mesa, Az. 85206

**SUPERIOR COURT OF ARIZONA
GREENLEE COUNTY**

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

April 27, 2009

Disk # 120

Time: 11:42 a.m.

By: Pamela Pollock

Case No. PB

**IN THE MATTER OF THE GUARDIANSHIP &
CONSERVATORSHIP OF:**

I

A Protected Person.

Minute Entry

GUARDIANSHIP/CONSERVATORSHIP:

Present: Nora Garza; Public Fiduciary. Mr. Clifford is appearing telephonically.

Ms. Garza, having been previously sworn is questioned by the Court and Mr. Clifford. She advises the Court of how Ms. Cortez is doing.

Mr. Clifford approves the accounting.

The Court questions regarding closing the case and transferring to Maricopa.

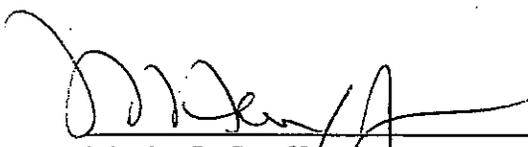
Ms. Garza responds.

Having reviewed the accounting, and having heard from Ms. Garza, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

It is therefore **ORDERED** the Interim Accounting from January 1, 2008 through December 31, 2008 is settled and approved.

Hearing concludes: 11:48 a.m.

April 27, 2009



Monica L. Stauffer
Judge of the Superior Court

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><u>Finding # 4</u> <u>Documentation</u></p> <p>ARS § 14-5418(B)</p>	<p>By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.</p> <ul style="list-style-type: none"> • Documentation does not exist to determine if taxes need to be filed or not – Clients # 1, 3, 4, & 5 • No invoices to document payments made – Clients # 3, 4, & 5 • No interest was posted on annual accountings – Clients # 1, 3, 4, & 5 • Several checks were made out for cash, with no supporting documentation – Clients # 1, 3, 4, & 5 • Documentation did not exist to support bank transfers – Clients # 3, 4, & 5
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<p><u>Auditee's Response</u></p>	<p>(Left blank intentionally)</p> <p>Agree - Fid Office discussed taxes with Carol Decker on occasion and failed to document</p> <p>Agree - Fid Office tries to keep invoices for each pmt made and neglects to do so all of the time.</p> <p>Disagree - see copy of accting 2008. (sample)</p> <p>Agree - Fid office neglects to document.</p> <p>Agree - Fid office neglects to document.</p>
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<p><u>Corrective Action</u></p>	<p>(Left blank intentionally)</p> <p>Fid office agrees to comply with ARS 14-5418(B). Effective 10/1/09 and at present the fiduciary is documenting using invoices for pmts made and making great efforts to document all daily activities for clients #1, 2, 3, 4 & 5; including new clients.</p>
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Interest begins with
 Ramon Campos 2003 acc'ting up to date
 Page 1

#2009 Date	Num	Transaction	Payment	C	Deposit	Balance
1/1/2008	DEP	SOCIAL SECURITY cat: income			1,050.00	6,937.93
1/1/2008	DEP	PENSION cat: income			188.50	7,126.43
1/5/2008	1283	CABLE cat: Utilities	47.48			7,078.95
1/5/2008	1284	BASHAS cat: Groceries	244.86			6,834.09
1/10/2008	1285	MW&E cat: Utilities	45.48			6,788.61
1/10/2008	1286	TOWN OF CLIFTON cat: S & T	28.50			6,760.11
1/14/2008	1287	SWGAS cat: Utilities	381.14			6,378.97
1/17/2008	1288	BASHAS cat: Groceries	276.18			6,102.79
1/17/2008	1289	cat: Estate Maintenance	25.00			6,077.79
1/22/2008	1290	cat: Services memo: Dec. to Jan.	195.00			5,882.79
1/23/2008	1291	PAT PROVENCIO cat: Allowance	60.00			5,822.79
1/23/2008	1292	cat: Groceries memo: Ramon	150.00			5,672.79
1/31/2008	DEP	DIVIDEND cat: Div Income			2.18	5,674.97
2/1/2008	DEP	SOCIAL SECURITY cat: income			1,050.00	6,724.97
2/1/2008	DEP	PENSION cat: income			188.50	6,913.47
2/1/2008	1294	TOWN OF CLIFTON cat: S & T	28.50			6,884.97
2/4/2008	1295	MW&E cat: Utilities	52.79			6,832.18
2/5/2008	1293	CABLE cat: Utilities	47.48			6,784.70
2/21/2008	1296	SOUTHWEST GAS cat: Utilities: Gas & Electric	322.06			6,462.64
2/29/2008	DEP	INTEREST cat: Div Income			1.68	6,464.32
1/1/2008	DEP	PENSION cat: income			188.50	6,652.82
1/1/2008	DEP	SOCIAL SECURITY cat: Living Expenses			1,050.00	7,702.82
4/2008	1298	TOWN OF CLIFTON cat: S & T	28.50			7,674.32
4/2008	1299	MW&E cat: Utilities	51.39			7,622.93

Ramon Campos

Campos							
2009							
Date	Num	Transaction	Payment	C	Deposit	Balance	
2/2008	1300	MELISSA cat: File Maintenance	22.50			7,600.43	
3/10/2008	1301	GREENLEE CO FID cat: Fees memo: Nov and Dec	80.00			7,520.43	
3/11/2008	1297	CABLE cat: Utilities	47.48			7,472.95	
3/14/2008	1302	SOUTHWEST GAS cat: Utilities:Gas & Electric	267.06			7,205.89	
3/16/2008	1303 memo: Ramon	599.31			6,606.58	
3/16/2008	1304	cat: Allowance	60.00			6,546.58	
3/16/2008	1305	cat: Groceries	150.00			6,396.58	
3/17/2008	1306	MELISSA cat: File Maintenance	15.00			6,381.58	
3/21/2008	1307	CABLE cat: Utilities	47.48			6,334.10	
3/31/2008	DEP	INTEREST cat: Div Income			1.80	6,335.90	
4/1/2008	DEP	PENSION cat: income			188.50	6,524.40	
4/1/2008	DEP	SOCIAL SECURITY cat: Living Expenses			1,050.00	7,574.40	
4/7/2008	1308	FOREMOST cat: Insurance	220.00			7,354.40	
4/7/2008	1309	POSTMASTER cat: Postage	8.20			7,346.20	
4/7/2008	1310	TOWN OF CLIFTON cat: S & T	28.50			7,317.70	
4/11/2008	1311	SOUTHWEST GAS cat: Utilities:Gas & Electric	181.88			7,135.82	
4/11/2008	1312	MW&E cat: Utilities	41.01			7,094.81	
4/30/2008	DEP	INTEREST cat: Div Income			1.79	7,096.60	
5/1/2008	DEP	PENSION cat: income			188.50	7,285.10	
5/1/2008	DEP	SOCIAL SECURITY cat: Living Expenses			1,050.00	8,335.10	
5/1/2008	1313	CABLE cat: Utilities	47.48			8,287.62	
5/1/2008	1314	memo: March Services	155.00			8,132.62	
5/1/2008	1315	TOWN OF CLIFTON cat: S & T	28.50			8,104.12	
5/2/2008	1316	cat: Allowance memo: Ramon	60.00			8,044.12	

Date	Num	Transaction	Payment	C	Deposit	Balance
1/2008	1317	BASHAS cat: Groceries	307.15			7,736.97
5/5/2008	1318	MW&E cat: Utilities	48.11			7,688.86
5/5/2008	1319	VERONICA CORONA cat: File Maintenance	13.00			7,675.86
5/13/2008	1320	SOUTHWEST GAS cat: Utilities:Gas & Electric	128.81			7,547.05
5/18/2008	1321	PAT PROVENCIO cat: reimbursement	390.22			7,156.83
5/18/2008	1322	PAT PROVENCIO memo: April Services	215.00			6,941.83
5/20/2008	1323	TERRY DOSS memo: Cooler Maintenance	50.00			6,891.83
5/30/2008	DEP	INTEREST cat: Div Income			1.84	6,893.67
5/30/2008	1324	PAT PROVENCIO memo: May Services	215.00			6,678.67
6/1/2008	DEP	PENSION cat: income			188.50	6,867.17
6/1/2008	DEP	SOCIAL SECURITY			1,050.00	7,917.17
6/1/2008	1325	CABLE cat: Utilities	47.48			7,869.69
6/3/2008	1326	TOWN OF CLIFTON cat: S & T	28.50			7,841.19
6/10/2008	1327	PAT PROVENCIO	75.00			7,766.19
6/10/2008	1328	PAT PROVENCIO cat: reimbursement	50.00			7,716.19
6/18/2008	1329	MW&E cat: Utilities	61.07			7,655.12
6/18/2008	1330	CODY PEARSON cat: reimbursement	376.91			7,278.21
6/22/2008	1331	BASHAS cat: Groceries	301.38			6,976.83
6/22/2008	1332	cat: Allowance	60.00			6,916.83
6/23/2008	1333	GREENLEE CO FID cat: Fees memo: Jan. to Apr. 2008	160.00			6,756.83
6/30/2008	DEP	INTEREST cat: Div Income			1.92	6,758.75
7/1/2008	DEP	PENSION cat: income			188.50	6,947.25
7/1/2008	DEP	SOCIAL SECURITY			1,050.00	7,997.25
7/1/2008	1334	SOUTHWEST GAS cat: Utilities:Gas & Electric	86.48			7,910.77
7/1/2008	1335	CABLE cat: Utilities	47.48			7,863.29
7/8/2008	1336	TOWN OF CLIFTON cat: S & T	28.50			7,834.79

Ramon Campos

n Campos							
.009							
Date	Num	Transaction	Payment	C	Deposit	Balance	
3/2008	1337	MW&E cat: Utilities	89.27			7,745.52	
7/14/2008	DEP	STIMULUS memo:			300.00	8,045.52	
7/14/2008	1338	SOUTHWEST GAS cat: Utilities:Gas & Electric	45.11			8,000.41	
7/14/2008	1339	PAT PROVENCIO cat: Services	210.00			7,790.41	
7/14/2008	1340	PAT PROVENCIO cat: reimbursement memo: groceries	146.25			7,644.16	
7/14/2008	1341	PAT PROVENCIO cat: Allowance	50.00			7,594.16	
7/31/2008	DEP	INTEREST cat: Div Income			1.95	7,596.11	
8/1/2008	DEP	PENSION cat: income			188.50	7,784.61	
8/1/2008	DEP	SOCIAL SECURITY			1,050.00	8,834.61	
8/1/2008	1342	PAT PROVENCIO cat: Services	215.00			8,619.61	
8/1/2008	1343	PAT PROVENCIO cat: Allowance	60.00			8,559.61	
8/1/2008	1344	TOWN OF CLIFTON cat: S & T	28.50			8,531.11	
8/1/2008	1345	MW&E cat: Utilities	66.88			8,464.23	
8/1/2008	1346	CABLE cat: Utilities	47.49			8,416.74	
8/2/2008	1348	SOUTHWEST GAS cat: Utilities:Gas & Electric	36.16			8,380.58	
8/11/2008	1347	BASHAS cat: Groceries memo: Cigarettes	173.14			8,207.44	
8/30/2008	DEP	INTEREST cat: Div Income			1.98	8,209.42	
9/1/2008	DEP	PENSION cat: income			188.50	8,397.92	
9/1/2008	DEP	SOCIAL SECURITY			1,050.00	9,447.92	
9/3/2008	1349	POSTMASTER cat: Postage	8.40			9,439.52	
9/4/2008	1350	BASHAS cat: Groceries memo: Cigarettes	398.50			9,041.02	
9/4/2008	1351	PAT PROVENCIO cat: Allowance	80.00			8,961.02	
9/4/2008	1352	PAT PROVENCIO cat: Services memo: Transportation/Yard	265.00			8,696.02	
9/4/2008	1353	MW&E cat: Utilities	69.40			8,626.62	

n Campos						
009						
Date	Num	Transaction	Payment	C	Deposit	Balance
4/2008	1354	CABLE cat: Utilities	47.49			8,579.13
9/8/2008	1355	TOWN OF CLIFTON cat: S & T	28.50			8,550.63
9/10/2008	1356	SOUTHWEST GAS cat: Utilities:Gas & Electric	40.93			8,509.70
9/25/2008	1357	GREG STEVENS cat: File Maintenance	10.00			8,499.70
9/30/2008	DEP	INTEREST cat: Div Income			2.29	8,501.99
10/1/2008	DEP	PENSION cat: income			188.50	8,690.49
10/1/2008	DEP	SOCIAL SECURITY			1,050.00	9,740.49
10/1/2008	1358	CABLE cat: Utilities	47.49			9,693.00
10/8/2008	1359	PAT PROVENCIO cat: Services	285.00			9,408.00
10/8/2008	1360	PAT PROVENCIO cat: reimbursement	67.96			9,340.04
10/8/2008	1361	PAT PROVENCIO cat: Allowance	80.00			9,260.04
10/10/2008	1362	BASHAS cat: Groceries	377.05			8,882.99
10/14/2008	1363	SOUTHWEST GAS cat: Utilities:Gas & Electric	65.93			8,817.06
10/14/2008	1364	MW&E cat: Utilities	66.07			8,750.99
10/14/2008	1365	TOWN OF CLIFTON cat: S & T	28.50			8,722.49
10/14/2008	1366	GREG STEVENS cat: File Maintenance	8.00			8,714.49
10/31/2008	DEP	INTEREST cat: Div Income			2.34	8,716.83
11/1/2008	DEP	PENSION cat: income			188.50	8,905.33
11/1/2008	DEP	SOCIAL SECURITY			1,050.00	9,955.33
11/3/2008	1367	CABLE cat: Utilities	47.48			9,907.85
11/3/2008	1368	TOWN OF CLIFTON cat: S & T	28.50			9,879.35
11/7/2008	1369	MW&E cat: Utilities	44.51			9,834.84
11/7/2008	1370	PAT PROVENCIO cat: Services	215.00			9,619.84
11/10/2008	1371	SOUTHWEST GAS cat: Utilities:Gas & Electric	134.48			9,485.36
11/20/2008	1372	GREENLEE CO FID cat: Fees memo: May to August 2008	160.00			9,325.36

n Campos .009						
Date	Num	Transaction	Payment	C	Deposit	Balance
12/20/2008	1373	GREENLEE CO FID cat: Fees memo: Sept to Oct 2008	80.00			9,245.36
11/26/2008	1374	KENTUCKY FRIED CHICKEN memo: Thanksgiving	21.70			9,223.66
11/28/2008	DEP	INTEREST cat: Div Income			2.21	9,225.87
11/28/2008	1375	FOREMOST cat: Insurance	83.00			9,142.87
12/1/2008	DEP	PENSION cat: income			188.50	9,331.37
12/1/2008	DEP	SOCIAL SECURITY			1,050.00	10,381.37
12/4/2008		PAT PROVENCIO cat: Services memo: November	210.00			10,171.37
12/4/2008		BASHAS cat: Groceries	360.82			9,810.55
12/5/2008	1	MW&E cat: Utilities	49.60			9,760.95
12/9/2008		TOWN OF CLIFTON cat: S & T	28.50			9,732.45
12/9/2008		CABLE cat: Utilities	47.48			9,684.97
12/9/2008		POSTMASTER cat: Postage	8.40			9,676.57
12/12/2008	Print	SOUTHWEST GAS cat: Utilities:Gas & Electric	245.41			9,431.16
12/12/2008		PAT PROVENCIO cat: reimbursement memo: Receipt	330.96			9,100.20
12/16/2008		VERONICA CORONA memo: File Maintenance	10.00			9,090.20
12/17/2008	EFT	CLARKE AMERICAN cat: Check Order	19.25			9,070.95
12/31/2008	DEP	INTEREST cat: Div Income			2.49	9,073.44

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 5</i> <i>Accuracy</i></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(i)</i></p>	<p>Required court documents must be complete, accurate, and understandable.</p> <ul style="list-style-type: none"> • The beginning balance of accountings # 1, 2, 3, 6, 7, & 8 did not agree with the ending balance of the prior accounting – Clients # 1, 3, 4, & 5 • Dates of accounting do not accurately reflect dates of appointment – Clients # 1 & 4 • Payee detailed on accounting was not the accurate payee – Clients # 3 & 5 • Payee name and date vary between bank statement and accounting – Clients # 3 & 5
--	---

<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid office using incorrect forms & lack of acting procedures.</i></p> <p><i>Agree - Fid office neglected to marshal assets on date of appt.</i></p> <p><i>Disagree - human error by fid off</i></p> <p><i>Disagree - human error by fid off</i></p>
---	--

<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Effective 10/1/09 the fid office agrees to comply with ACJA 7-202(J)(4)(i) and utilize the templates from the Probate Manual for future acctings. Currently, the fid office is preparing the template on computer for current use. The fid office agrees to be more cautious with posting on acctings.</i></p>
--	---

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

***Finding # 6
Required Visitation***

*Arizona Code of Judicial
Administration § 7-202(I)(3)*

The fiduciary or the fiduciary's qualified representative, if the ward is located outside the county or state, shall visit the ward no less than quarterly and as often as is necessary to ensure the client's well being.

- The fiduciary or a fiduciary's qualified representative has not visited the ward for the last three consecutive years – Client #2

Auditee's Response

(Left blank intentionally)

Agree - Fid Office has neglected to comply with ACJA 7-202(3) due to distance and lack of client funds.

Corrective Action

(Left blank intentionally)

Effective 10/1/09 the Fid Office agrees to comply with ACJA 7-202(I)(3) and visit the clients as often as necessary.

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 7</i> <u>Letters of Appointment</u></p> <p><i>ARS § 14-5421</i></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(1)(f)</i></p>	<p>By Arizona statute and Arizona Code of Judicial Administration a fiduciary must obtain accurate Letters of Appointment and act according to the powers reflected within the Letters of Appointment.</p> <ul style="list-style-type: none"> • Fiduciary was/is acting as conservator without conservatorship powers granted by the court – Clients #1 and 2 • Letters of Appointment do not reflect the court’s order of Guardianship and/or Conservatorship – Client # 3
<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid Office is Rep Payee for clients #1 and 2 & didn't realize accting were not required to be filed to the court as a guardian.</i></p> <p><i>Agree - Fid Office neglected to file the correct letters.</i></p>
<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>The Fid Office agrees to comply with AC 5A 7-202 (J) (1) (F). The fid office will file a petition for conservatorship for client #1 by 11/30/09.</i></p> <p><i>The Fid Office agrees to file amended letters by 11/14/09 for client #3.</i></p>

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p>Finding # 8 <u>Marshalling Assets</u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(b)</i></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"> • Real property was not re-titled after appointment – Client #1 • No indication that assets or prior accounts were held or marshaled by fiduciary – Clients # 1, 3, 4, & 5
<p>Auditee's Response</p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid Office neglected to comply with ACJA 7-202(J)(4)(b) and understood that letters of appt were the only forms to be recorded.</i></p> <p><i>Agree - Fid Office neglected to document that client may have held prior accts or assets were not marshaled.</i></p>
<p>Corrective Action</p>	<p><i>(Left blank intentionally)</i></p> <p><i>Fid Office agrees to comply with ACJA 7-202(J)(4)(b) for client #1 by 12/31/09</i></p> <p><i>Fid Office agrees to document and marshal assets held for clients #1, 3, 4 & 5 by 12/31/09</i></p>

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 9</i> <i><u>Pictorial Record of Assets</u></i></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(4)(b)</i></p>	<p>A pictorial record of client's assets must be maintained.</p> <ul style="list-style-type: none"> • There is no pictorial representation of ward's belongings – All clients
<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid Office neglected to comply with code ACJA 7-202 (J)(4)(b)</i></p>
<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Effective 10-1-09 the Fiduciary Office agrees to comply with code for new clients and will comply for clients #1,2,3,4 & 5 by 12/31/09.</i></p>

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 10</i> <u><i>Conflict of Interest</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202(J)(2)(b)</i></p>	<p>The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.</p> <ul style="list-style-type: none"> • Ward was placed in property and paying rent to boyfriend of fiduciary – Clients # 3 & 5
<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Disagree - Fid Office felt it was in client's best interests to relocate and requested approval from the court.</i></p>
<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Fid Office agrees to comply with ACJA 7-202(J)(2)(b) and will make efforts to avoid conflict of interest effective 10-1-09.</i></p>

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE: September 9, 2003
JUDGE: Monica L. Stauffer
BY: Cristina R. O'Coyné

TIME:
CLERK: Cheryl Bowen

Case No.	Counsel of Record:
In the Matter of the Guardianship/Conservatorship of:	Josi Lopez Attorney for M
an incapacitated adult.	

MINUTE ENTRY

The Court is in receipt of the *Notice to the Court* by Nora Garza, Greenlee County Public Fiduciary.

The Court grants the Public Fiduciary authority to relocate Laura Provencio to Clifton, Arizona.

9-9-03

Date



Monica L. Stauffer, Judge

c: Nora Garza, Public Fiduciary
Josi Lopez, Attorney for Ms. Provencio
Minute Entry

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY

In the Matter of the Guardianship of)

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)
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)
)

No. PB

NOTICE TO THE COURT

_____ An Adult. _____

Nora Garza Greenlee County Public Fiduciary, guardian for _____ hereby reports to the Court as follows:

_____ resides at Rural Housing, _____ In the last year there have been reports about _____ wondering around the complex with _____ after dark. There have been other incidents reported and concerns expressed for _____ safety at the staff meetings held with Genny Serna, ARISE Coordinator, Bonnie Tracey, DDD Casemanager and Celina Sariana, Caretaker.

The subject of relocating _____ to Clifton has been discussed several times. The team as well as the public fiduciary has decided it is in _____ best interests to move her to Clifton.

Insignia Community Services, Morenci, does not rent to persons who are receiving governmental services.

A single wide mobile home, two bedroom, two bath is available, rent will be comparable to low income and the landlord is Nick Castaneda. Mr Castaneda is known to be reliable and efficient with repairs and maintenance. The mobile home is on _____, behind the laundramat. The caretaker resides at the _____ maybe 10 minutes away, Genny Serna resides at _____ and is 2 minutes away and within walking distance. The parks are nearby, the day

program closer, laundramat, PJ's, Mauds, Library and Courthouse all within walking distance.
will have more social and recreational activity.

The team's goal is to hopefully find a larger home to house 3 or 4 DDD clients in the future.

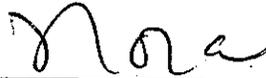
has been noticed and states that she has no objections to the relocation.

agrees with team.

The public fiduciary is requesting that the Court approve relocating to

Clifton.

RESPECTFULLY SUBMITTED this 08 day of September, 2003.



Nora Garza Greenlee County Public Fiduciary
License #20122

cc Josie

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE: September 9, 2003
JUDGE: Monica L. Stauffer
BY: Cristina R. O'Coyné

TIME:
CLERK: Cheryl Bowen

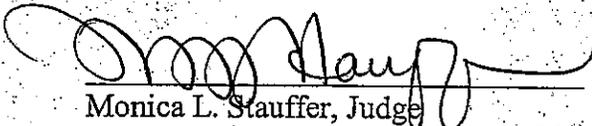
Case No. PB: In the Matter of the Guardianship/Conservatorship of: F an incapacitated adult.	Counsel of Record: Matt N. Clifford Attorney for Ms. Cortez
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MINUTE ENTRY

The Court is in receipt of the *Notice to the Court* by Nora Garza, Greenlee County Public Fiduciary.

The Court grants the Public Fiduciary authority to relocate to Clifton, Arizona.

9-9-03
Date


Monica L. Stauffer, Judge

c: Nora Garza, Public Fiduciary
Matt N. Clifford, Attorney for Ms. Cortez
Minute Entry

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY

In the Matter of the Guardianship of)

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)
)
)
)

No. PB

NOTICE TO THE COURT

_____ An Adult. _____)

Nora Garza Greenlee County Public Fiduciary, guardian for _____, hereby reports to the Court as follows:

_____ resides at _____ In the last year there have been reports about _____ in wondering around the complex with _____ after dark. There have been other incidents reported and concerns expressed for _____ safety at the staff meetings held with Genny Serna, ARISE Coordinator, Bonnie Tracey, DDD Casemanager and Celina Sariana, Caretaker.

The subject of relocating _____ and _____ to Clifton has been discussed several times. The team as well as the public fiduciary has decided it is in _____ best interests to move her to Clifton.

Insignia Community Services, Morenci, does not rent to persons who are receiving governmental services.

A single wide mobile home, two bedroom, two bath is available. Rent will be comparable to low income housing and the landlord is Nick Castaneda. Mr Castaneda is known to be reliable and efficient with maintenance and repairs. The mobile home is on Hill Street, behind the laundramat. The caretaker resides at the 3-Way, 10 minutes away, Genny Serna resides at _____

Blvd and is 2 minutes away and within walking distance. The parks are nearby, PJ's Mauds, laundramat, Library and Courthouse all within walking distance. [REDACTED] will have more social and recreational activity.

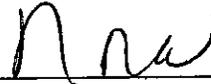
The team's goal is to hopefully find a larger home to house 3 or 4 DDD clients in the future if plans go well.

[REDACTED] has been noticed and states that he has no objections to the relocation.

[REDACTED] agrees with the team.

The public fiduciary is requesting that the Court approve relocating [REDACTED] to Clifton.

RESPECTFULLY SUBMITTED this 08 day of September, 2003.



Nora Garza Greenlee County Public Fiduciary
License #20122

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding #11</i> <i><u>Annual Report of</u></i> <i><u>Guardian</u></i></p> <p><i>ARS § 14-5315(C)</i></p>	<p>By Arizona statute a fiduciary must include all nine required pieces of information for a complete Annual Guardian Report.</p> <ul style="list-style-type: none">• Within the Annual Report of Guardian several mandatory components such as the date the ward was last seen, copy of physician's report, name and address of physician are missing – Clients # 2, 4, & 5
<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid Office failed to include all mandatory components & neglected ARS 14-5315(C).</i></p>
<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Fid Office agrees to comply with ARS-5315(C) effective 10-1-09 & include all mandatory components for all clients.</i></p>

**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding #12</i> <u><i>Inventory</i></u> <i>ARS § 14-5418(A)</i></p>	<p>By Arizona statute a fiduciary must list with reasonable detail and indicate the fair market value of the estate as of the date of death or as of the date of appointment of each item listed.</p> <ul style="list-style-type: none"> • Values are not listed as date of appointment – Clients # 1, 3, 4, & 5 • Inventories are filed with annual accountings and not consistent with prior inventories filed with previous annual accountings – Clients # 1, 3, 4, & 5
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<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree - Fid Office failed to list fair market value of items on inventories and neglected ARS 14-5418(A).</i></p> <p><i>Agree - Fid Office filed annual accounting with balances inconsistent from year to year due to lack of knowledge of accounting procedures.</i></p>
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<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Fid Office agrees to comply with ARS 145418(CAS) effective 10/1/09 and will utilize the templates from the Probate Manual as recommended for future accountings.</i></p>
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**Greenlee County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 13</i> <u>Diligence</u></p> <p><i>Arizona Code of Judicial Administration §§ 7-202(J)(4) & (J)(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"> • Bank accounts are not titled in the name of the conservatee and conservatorship – Client # 4
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<p><i>Auditee's Response</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Agree -</i></p> <p><i>Fid Office agrees to comply with ACJA 7-202 (J)(4) & (J)(5)(d).</i></p> <p><i>Fid office was aware of incorrect title.</i></p>
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<p><i>Corrective Action</i></p>	<p><i>(Left blank intentionally)</i></p> <p><i>Effective 11-1-09 the fid office will be cautious when ordering checks for clients & making sure the titles are correct.</i></p>
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