

Guardianship Accounts:

- **Documentation Requirements:** *Receipts need to be submitted to validate all expenditures. Presently, very few receipts accompany accountings. Cancelled checks are most commonly provided however gaps exist in what a cancelled check made out to cash, an individual, a store, etc can tell the Court with respect to the needs or services covered for the Ward despite the memo or explanation provided by the Guardian.*
 - *Checks to attorneys, nursing homes, and guardian fees could be omitted as they will be either approved by the court through a motion and order, application or authority to expend. Expenditures to medical practitioners, medication are easily supported by receipts but are customarily withheld in lieu of cancelled checks to the practitioner or verified online payments for online pharmacy.*
 - *Income also needs to be verified consistently to carry forward a correct amount to the next accounting period. Without income verification, the approval of the account is weakened and the Court should only “bless” the expenditures and not the income or carry forward balance.*

- **Checks made out to Individuals:** *All checks written to individuals should be supported by receipts and must balance in the amount the check is written for.*
 - *Amounts paid to individuals for home health care should be in amount approved by the court- hourly rate- and should be capped on a monthly amount. Checks should notate the date of service. Suggest the service provider provide a schedule of service provided- weekly or monthly- to balance with the amounts paid, the amount of overall service being utilized by all parties involved.*
 - *Checks made out for reimbursements to an individual should only be written after verification of the receipt by the Guardian of the amount. Checks should be written in the exact amount of the service/item. Receipts should accompany the accounting.*

- **Credit card payments:** *The Guardianship arrangement does not permit debit or credit cards, the account should also be verified to be closed even if payments are still part of the debt profile. In cases where a credit card exists, evidence that the credit card account existed before guardianship was affirmed and that there have been no new transactions will need to be provided.*

- **Insurance payments:** *In instances where the Ward has a vehicle or property, copies of insurance bills or declarations page that denote the covered properties/vehicles should be provided. This will alleviate any potential payment overlap of insurance between Ward and Guardian when residing in the same household.*

- **Housing Expenses:** *Blank amounts approved to the Guardian for rent, utilities, clothing, food, etc should all be supported by receipts. The Guardian should not benefit or have their fair share of responsibility for monthly expenses reduced because of a blanket amount provided from the Ward’s estate.*
 - *Possibly when the authority to expend is submitted, the Guardian should provide estimated costs of housing, averages on utilities, etc. through mortgage statements, lease and past history on utility amounts. Utility service providers will most generally provide customers a history of their account online so the Guardian does not have to keep each monthly receipt but instead provide an annual history of billing for estimates when submitting the Authority to Expend and as receipt evidence with the annual accounting.*
 - *Utilities should also be supported by account numbers to ensure that another person’s utility is being paid under the guardian’s account. Request that account*

numbers for utilities be provided at time of inventory to balance with monthly billing to validate statements and ensure the accounts are being paid in a current manner especially where the Ward is living in their own home and the account in listed in their name.

- *Needs for food and clothing will vary and could be handled with a court set/per person amount for food since receipts may be cumbersome for continual purchases such as this. Clothing is more easily supported with receipts. This could be balanced with receipts during the accounting process to detect any shortages that need to be reimbursed to the Guardian or to the Ward's account.*
- **Direct debits:** *Supporting receipts need to be provided for these types of transactions and should be submitted to the court to ensure the service or product is for the ward.*
- **Checks made out to cash:** *This should be discouraged but if written, the expenditure must be supported by receipts for items purchased or services provided and must balance in the amount the check is written for. This would be separate from spending money the Ward has been previously approved through an Authority to Expend Order. Presently, checks written in this manner or written for reimbursement for a Ward's need are currently not supported by receipts to balance the actual cost.*
- **Counter checks:** *Drafts written at the bank by the Guardian should be disallowed. In the event there is a cash transaction where a counter check needs to be used, a receipt balancing the amount must be provided.*
- **Authority to Expend:** *Requests for authority to expend funds should not be submitted after the fact in order to "correct" an accounting on unapproved expenditures.*
 - *It may also be helpful to the Guardian to review the current Authority to Expend when they are completing the annual accounting to ensure the amounts for the next period are adequate and do not need to be adjusted for cost of living increases. This will also alleviate the number of times a file needs to be accessed through the year if we can assist the Guardian in planning for the next period and avoiding future filings for common needs.*