

**CHECKLIST FOR USE BY GUARDIAN ATTORNEYS  
AND GUARDIANS OF PROPERTY**

- \_\_\_\_\_ DOES THE ANNUAL ACCOUNTING/INITIAL INVENTORY HAVE  
**ORIGINAL SIGNATURE(S)** OF GUARDIAN(S)?
- \_\_\_\_\_ HAS THE REQUIRED AUDIT FEE BEEN ATTACHED?
- \_\_\_\_\_ CHECKS FOR AUDIT FEES AND CERTIFIED COPIES SHOULD NOT  
BE COMBINED.
- \_\_\_\_\_ IS THE INITIAL INVENTORY VALUED AS OF THE DATE OF LETTERS  
OF GUARDIANSHIP?
- \_\_\_\_\_ DOES THE STARTING BALANCE ON THE ANNUAL ACCOUNTING  
AGREE WITH THE INITIAL INVENTORY OR THE PRIOR ANNUAL  
ACCOUNTING?
- \_\_\_\_\_ HAS A LIST OF ASSETS ON HAND AT CLOSE OF ACCOUNTING  
PERIOD BEEN PROVIDED WITH THE ANNUAL ACCOUNTING?
- \_\_\_\_\_ HAVE BANK STATEMENTS OR OTHER DOCUMENTARY EVIDENCE  
OF **ALL** OF THE WARD'S CASH ASSETS BEEN PROVIDED?
- \_\_\_\_\_ DO THE BANK STATEMENTS OR OTHER DOCUMENTARY EVIDENCE  
COVERS THE APPLICABLE TIME PERIOD? (**LETTERS OF  
GUARDIANSHIP DATE FOR THE INITIAL INVENTORY; ENDING OF  
PERIOD DATE FOR THE ANNUAL ACCOUNTING**).

THE CHECKLIST ABOVE HAS BEEN PREPARED IN AN ATTEMPT TO REDUCE  
THE FOLLOWING:

1. COURT ORDERS DISAPPROVING ANNUAL ACCOUNTINGS AND INITIAL INVENTORIES.
2. THE RETURN OF ANNUAL ACCOUNTINGS AND INITIAL INVENTORIES BY GUARDIANSHIP AUDIT.
3. CORRESPONDENCE FROM GUARDIANSHIP AUDIT TO THE ATTORNEYS AND THE GUARDIANS.
4. RESPONSES FROM THE ATTORNEYS AND GUARDIANS TO GUARDIANSHIP AUDIT.
5. THE FILING OF AMENDED ACCOUNTINGS AND AMENDED INITIAL INVENTORIES.

**THE USE OF THIS CHECKLIST WILL MAKE PREPARATION AND THE AUDITING PROCESS EASIER FOR ALL PARTIES CONCERNED. YOUR COOPERATION WILL BE GREATLY APPRECIATED.**

**A.L. FLAR  
PROBATE GUARDIANSHIP AUDITOR**