

BUTLER COUNTY PROBATE COURT

Procedure For: GUARDIAN'S ACCOUNT REVIEW & APPROVAL

Standard Probate Form Number: 15.8

Date Last Reviewed: 02/26/2018

GUARDIANS ACCOUNT REVIEW

[R.C. 2109.302 and Sup R 64]

Case No.

Name:

Type of Guardianship: Incompetent Minor Conservatorship

1. Has the guardian signed the account? R.C. 2109.302
 - a. Do the current letters of authority match the person signing the account?
 - b. Is this person entered as the guardian in docketing?
2. Has an inventory been filed? R.C. 2111.14 & 2109.58
3. Is there sufficient bond posted? (Double the amount of personal property plus annual rent) R.C. 2109.04 & 2109.12
 - a. If no, has bond been dispensed with?
 - b. Bond should have been checked when an inventory was filed R.C. 2109.06, verify it is still sufficient
4. How is account set up? Is it a guardian's account? (Check statements provided to see type of account)
5. Is the proper consecutive account number listed on page one of the guardians account?
 - a. Are the dates of the accounting correct?
 - b. Do the dates pick up where the last account finished?
6. The assets shown on the first account must be itemized and match those shown on the inventory. R.C. 2109.302
 - a. If a later account filed, does the beginning balance match the ending balance of the previous account?
7. Are there any account numbers or other personal identifiers listed on the account?
 - a. If so, can they be redacted or are there multiple pages of identifiers?
8. Any interest earned or deposits should be shown as a separate line item on the receipts part of the account. 2109.302
 - a. Do the assets listed as receipts match those shown on the inventory?

- i. Is income and interest listed as a separate line item?
 - b. If previous accounts have been filed, do the assets listed match those listed as remaining on the previous account? Is income and interest listed as a separate line item?
- 9. All disbursements/distributions must be listed chronologically, itemized and referenced by number, letter, or date. Sup R 64(A)
- 10. Cancelled checks, vouchers, or proof of payment must be presented for all disbursements made. RC 2109.302
 - a. Scan and save all bank statements, vouchers, etc. to S:\Guardianship (Create case number for each account and save under that case #)
- 11. Do disbursements match expenditure of funds previously approved by the court? (All disbursements must have an expenditure of funds previously filed and approved)
- 12. Were attorney fees paid on the account?
 - a. If yes, was an expenditure of funds also filed authorizing payment of the fees?
- 13. Court costs must be paid prior to approval of the account.
- 14. If everything is correct, schedule the account for an administrative hearing not earlier than 30 days after the filing date R.C. 2109.32
- 15. If guardian/trustee is a corporate fiduciary (bank) is a recapitulation attached to the accounting (Local Rule 64.1(E))