

Pennsylvania Guardian of the Estate Annual Report Review Checklist

PREPARING FOR REVIEW	
Questions	Guidance
<p>Is the guardianship limited or plenary?</p> <p><input type="checkbox"/> Limited</p> <p><input type="checkbox"/> Plenary</p>	Review the court order for the case.
<p>Is there also a guardian of the person?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If YES...</p> <p>Is the same individual also the guardian of the person?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If applicable, the annual reports of the person should be available for reference.</p>
<p>Is this the first annual report?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If applicable, it is helpful to have the most recent prior annual report available for year-to-year comparison</p>
<p>Is this the final report?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If YES...</p> <p>What is the reason for the final report?</p> <p><input type="checkbox"/> Death of the IP</p> <p><input type="checkbox"/> Guardian discharged by court order</p> <p><input type="checkbox"/> Adjudication of capacity</p> <p><input type="checkbox"/> Limited duration order expired</p> <p><input type="checkbox"/> Transfer of guardianship</p> <p>Review any other case actions or relevant documents, if applicable.</p>
<p>What is the IP's residence type?</p> <p><input type="checkbox"/> IP's home</p> <p><input type="checkbox"/> Guardian's home</p> <p><input type="checkbox"/> Relative's home</p> <p><input type="checkbox"/> Residential facility</p> <p><input type="checkbox"/> Other</p>	<p>The IP's residence type might affect the amount and type of expenses incurred.</p>
<p>How was the report filed?</p> <p><input type="checkbox"/> GTS/electronically</p> <p><input type="checkbox"/> Paper form</p>	<p>If the report was submitted on a PAPER FORM...</p> <p>If possible, compare the paper form submitted by the guardian to the electronic version in GTS.</p> <p><input type="checkbox"/> Correct form used?</p> <p><input type="checkbox"/> All required sections complete?</p> <p><input type="checkbox"/> All calculations accurate?</p>

PART I. INTRODUCTION	
Questions	Guidance
<p>Does the time period of the report match the anniversary of the guardian appointment date?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If NO...</p> <p>Does the time period of the prior report span the year prior to the dates on the current report?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p> <p>Does the time period of the current report of the person match the reporting period?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p> <p><i>If this is a final report, do dates match from the end of the prior report period to the change/end of the guardianship?</i></p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p> <p>If NO to the above, or if this is the first annual report, contact guardian for more information and/or to submit an amended report.</p>
<p>Is the report late?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If YES...</p> <p>Is there a pattern of late filings?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Are additional annual reports currently past due?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If YES to any of the above, follow your court communication plan.</p>
<p><i>If this is a final report, is date and cause for filing indicated?</i></p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If NO...</p> <p>Contact the guardian. Follow your court communication plan, if needed.</p>

PART II. INCOME	
Questions	Guidance
<p>Are the sources of income the same as in the prior report or, if this is the first annual report, the inventory?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If NO...</p> <p>Are the changes in income sources of concern?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If YES, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Does the dollar amount for each source of income match the prior year's report?</p> <p><input type="checkbox"/> Yes, exactly the same</p> <p><input type="checkbox"/> Similar, with some differences</p> <p><input type="checkbox"/> No, there are large differences in amounts</p>	<p>If YES...</p> <p>The income amounts matching exactly is unlikely year to year. Contact guardian for more information and/or to submit an amended report.</p> <p>If NO...</p> <p>Is the change in income amount of concern?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If YES, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Compare the income sources to the assets listed in Part V. Some examples of what to look for include:</p> <ul style="list-style-type: none"> • If rental income is included, rental property should be listed as an asset. • If IRA distributions are a source of income, then an IRA should be listed as an asset. • If interest or dividends are a source of income, then an investment/brokerage account should be listed as an asset. <p>While there are always exceptions to these guidelines, it is important to look for inconsistencies and follow up with the guardian when in doubt.</p>	

PART III. ANNUAL EXPENSES	
Questions	Guidance
<p><i>If this is not the first annual report,</i> are the expense types the same as in the prior report?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>If NO...</p> <p>Are the changes in expense types of concern?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Are the expense types consistent with the residence type identified in the annual report of the person?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>If NO...</p> <p>Are the inconsistencies of concern?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Does the dollar amount for each expense type match the prior year's report? <i>If this is the first annual report, is the total expense amount similar to the one in the inventory?</i></p> <p><input type="checkbox"/> Yes, exactly the same <input type="checkbox"/> Similar, with some differences <input type="checkbox"/> No, there are large differences in amounts</p>	<p>If YES...</p> <p>The expense amounts in most categories matching exactly will be unlikely year to year. Contact guardian for more information and/or to submit an amended report.</p> <p>If NO...</p> <p>Are the changes in expense amounts of concern?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Are the fees/costs paid to guardian consistent with guardian fees listed in the annual report of the person?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>If NO...</p> <p>Contact the guardian for more information. The guardian should be able to provide documentation for all expenses.</p>

(Part III. Annual Expenses, Continued)

Compare the expense types to the assets listed in Part V. Some examples of what to look for include:

- If home repair, mortgage, real estate taxes, or other expenses associated with home ownership are included, real estate/a home should be listed as an asset.
- If auto insurance is listed as an expense, then a car should be listed as an asset, and the car must be used to transport the incapacitated person, which may or may not be necessary depending on their residence type, etc.

While there are always exceptions to these guidelines, it is important to look for inconsistencies and follow up with the guardian when in doubt.

PART IV. COMPARING INCOME AND EXPENSES	
Questions	Guidance
If this is not the first annual report, does the amount of unspent income listed in question 2 match the amount shown in Part IV, question 5 from the previous year's report? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	If NO... Follow up with the guardian. They may need to submit an amended report with the amount shown in Part IV, question 5 in the previous report as the answer to question 2 in the report being reviewed.
If the amount listed in question 6 is greater than \$0, did the guardian indicate a court order was obtained? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	If NO... Confirm there was no Court Order entered allowing for the invasion/spending of principal. Follow up with the guardian if more information is needed than what is in the written explanation, then follow your court communication plan, if needed. If YES... Confirm there was a Court Order entered allowing for the invasion/spending of principal as shown in the report. Follow your court communication plan if there is no such Court Order.

PART V. ASSETS	
Questions	Guidance
<p>Is the total dollar amount listed in question 3 similar to the dollar amount listed in question 3 of the previous report plus the dollar amount in question 2 of the current report?</p> <p> <input type="checkbox"/> Yes, exactly the same <input type="checkbox"/> Similar, with some differences <input type="checkbox"/> No, there are large differences in amounts <input type="checkbox"/> N/A </p>	<p>If YES...</p> <p>The asset amounts matching exactly is unlikely year to year. Contact the guardian for more information and/or to submit an amended report.</p> <p>If NO...</p> <p>Are assets listed with different values year to year subject to fluctuations of the stock market that could reasonably be the cause of the difference in values?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>If NO, contact the guardian and/or follow your court communication plan, if needed.</p>
<p>Are all descriptions/sources in question 2 and asset types and locations in question 3 clear and complete?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </p>	<p>If NO...</p> <p>Were some assets sold/depleted due to the spending of principal?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>If NO to the question above...</p> <p>Contact the guardian for more information about the change in assets. Follow your court communication plan and/or have the guardian submit an amended report as needed.</p> <p>If YES to the question above...</p> <p>Confirm that the value of any assets that were spent/depleted is similar to the amount shown in Part IV, question 6. If they are NOT similar, contact the guardian for more information about the change in assets. Follow your court communication plan and/or have the guardian submit an amended report as needed.</p>
<p>Does the guardian indicate that the IP owns real property?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	<p>If NO...</p> <p>Confirm that there is no real property listed in the assets and no expenses listed in Part III specific to property/home ownership. Follow up with the guardian if there are unexpected assets/expenses</p>

	listed. Follow your court communication plan, if needed.
<p>If the IP owns real property, were question 4 parts a - e completed fully?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If NO...</p> <p>Follow up with the guardian about missing information and have them submit an amended report if needed.</p>
<p>If real property was purchased or sold during the report period, is the cost or profit from the sale reflected in the expenses or assets?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No or Unclear</p> <p><input type="checkbox"/> N/A</p>	<p>If NO or UNCLEAR...</p> <p>Contact the guardian for more information and to submit an amended report if needed.</p>
<p>If real property was purchased or sold during the report period, did the guardian indicate a court order was obtained?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If NO...</p> <p>Confirm there was no Court Order entered allowing for the purchase/sale of real property. Follow up with the guardian if more information is needed than what is in the written explanation, then follow your court communication plan.</p> <p>If YES...</p> <p>Confirm there was a Court Order entered allowing for the purchase/sale of real property as shown in the report. Follow your court communication plan if there is no such Court Order.</p>
<p>Were any assets transferred to a third party?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If YES...</p> <p>Confirm there is a Court Order approving amount and recipient of transfer. If no Order was entered for the specific transfer, review the Court Order establishing the guardianship to see if there was general approval given for certain types of transfers.</p> <p>If there is no Court Order approving the transfer(s), contact the guardian to get more information about the transfer and then follow your court communication plan if needed.</p>

<p>After reviewing all of Part V, and comparing it to the prior annual report and the annual report of the person as applicable, is there a consistency between reports? Are any changes or inconsistencies reasonable and well-documented?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If NO...</p> <p>Contact the guardian to get more information and/or have them file an amended return. Follow your court communication plan, if needed.</p>
<p>Check the annual report of the person to ensure asset and property information aligns with the address and residence information.</p>	

PART VI. GUARDIAN'S COMPENSATION	
Questions	Guidance
<p>Did the guardian receive compensation?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If YES...</p> <p>If compensation is based on hourly fee, do hours seem reasonable given incapacitated person's needs and guardian activities captured in report?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p> <p>If NO, contact guardian for more information/documentation regarding hours billed.</p>
<p>If they guardian received compensation, did they indicate it was approved by the court?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Confirm Court Order approving amount and type (hourly, monthly, annual) of fee. If fee is not consistent with the Court Order, follow up with guardian and follow your court communication plan if needed.</p> <p>If NO...</p> <p>Report unapproved fee following you court communication plan.</p>
<p>If they guardian received compensation, is it listed, is it included in Part III as an expense?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Confirm that the fee amount is the same in Part III as it is in this Part.</p> <p>If NO...</p> <p>Contact the guardian to confirm that the guardian fee was paid by the estate. If it was paid by the estate, it should be included as an expense.</p>
<p>Check the annual report of the person to ensure the guardian of the person fee reported, if applicable, is consistent (<i>see Person Guide Part IV for more</i>).</p>	

PART VII. ATTORNEY'S FEES	
Questions	Guidance
<p>If attorney's fees were paid, is there a Court Order approving attorney's fees?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Confirm Court Order approving amount of fee. If fee is not consistent with the Court Order, contact the guardian and follow your court communication plan if needed.</p> <p>If NO...</p> <p>Report unapproved fee following your court communication plan.</p>
<p>If attorney's fees were paid, is it included in Part III as an expense?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Confirm that the fee amount is the same in Part III as it is in this Part.</p> <p>If NO...</p> <p>Contact the guardian to confirm that the attorney's fees were paid by the estate. If it was paid by the estate, it should be included as an expense.</p>

PART VIII. REPRESENTATIVE PAYEE	
Questions	Guidance
<p>If the IP receives any Social Security benefits, is the guardian the representative payee (rep. payee)?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Compare to prior annual report for consistency in benefits and rep. payee. If this information is inconsistent, follow up with the guardian.</p> <p>Review any attached SSA report for consistency with income and expense information shown in Parts II & III of this report and the prior SSA report submitted, if applicable. If no report is attached, follow up with guardian – the SSA requires rep. payees to file a report annually unless they qualify for one of the following exceptions:</p> <ul style="list-style-type: none"> <input type="checkbox"/> A natural or adoptive parent of a person with a disability who primarily resides in the same household as the beneficiary <input type="checkbox"/> The spouse of the beneficiary
<p>If the IP receives VA Benefits, is the guardian the fiduciary?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Compare to prior annual report for consistency in benefits and fiduciary. If this information is inconsistent, follow up with the guardian.</p> <p>Review any attached VA report for consistency with income and expense information shown in Parts II & III of this report and the prior VA report submitted, if applicable. If no report is attached, follow up with guardian – the VA requires some fiduciaries to file a report annually depending on multiple factors.</p>

PART IX. SURETY INFORMATION	
Questions	Guidance
<p>Did the guardian indicate a surety bond was required?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>If NO...</p> <p>Review Court Order to confirm the bond was waived. If bond was not waived, follow your court communication plan.</p> <p>If YES...</p> <p>Confirm the dollar amount listed matches the Court Order.</p> <p>If the guardian indicates the surety bond is no longer in effect, review the explanation and contact the guardian. Follow your court communication plan, if needed.</p>
<p>If a surety bond is required did guardian indicate the value of the estate has increased during the report period?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Find the dollar amount of assets listed in the inventory (<i>Inventory Part II, question 1, total</i>): _____ x 1.2 = </p> <p>If the dollar amount of total assets in this annual report (<i>Part V, question 3, total</i>) is more than the highlighted number above, the required dollar amount of the surety bond may increase. Follow your court communication plan for this information, including the amount by which the guardian indicates the bond has been increased, if any.</p>
<p>If the guardian is a professional guardian, agency, or attorney serving as guardian, do they have liability insurance that covers theft?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	<p>If YES...</p> <p>Are their coverage limits more than the total assets in this annual report (<i>Part V, question 3, total</i>)?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If YES to the above, confirm that the guardian entered complete information about the deductible and exclusions.</p> <p>If NO to the above, follow your court communication plan and indicate that the insurance coverage amount is not enough to cover the assets listed.</p>

PART X. GUARDIAN INFORMATION	
Questions	Guidance
During the report period, have any judgements been filed against any guardian, has a guardian filed for bankruptcy protection, or was the guardian charged with or convicted of a crime? <input type="checkbox"/> Yes <input type="checkbox"/> No	If YES... Follow your court communication plan.
If a guardian cannot continue to serve as guardian, was a reason given? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Incomplete/unclear reason given	If NO or INCOMPLETE/UNCLEAR... Contact the guardian for more information. Follow your court communication plan, if needed.

PART XI. SUMMARY	
Questions	Guidance
Are all of the numbers reported from this report, the inventory, and the prior report accurate?	If NO... Contact the guardian to file an amended report.
Is the guardian's contact information completed with their signature? <input type="checkbox"/> Yes <input type="checkbox"/> No	If NO... Contact the guardian for any missing information, then ensure the guardian's contact information in GTS and your CMS matches that contained in the annual report. If YES... Ensure the guardian's contact information in GTS and your CMS matches that contained in the annual report.

POST-REVIEW SUMMARY	
Questions	Conclusion
<p>After reviewing the report, what are your next steps?</p> <p>Are there high-level concerns that require additional action?</p>	<p><input type="checkbox"/> I am concerned for the safety or wellbeing of the incapacitated person.</p> <p><input type="checkbox"/> I am concerned for the possible misuse, exploitation, or neglect of the incapacitated person's estate.</p> <p><input type="checkbox"/> Guardianship may no longer be the least restrictive alternative or may need to be adjusted in some way.</p> <p><input type="checkbox"/> I have insufficient information.</p> <p><input type="checkbox"/> The report is complete, in compliance with reporting requirements, and I have no concern for the safety and wellbeing of the incapacitated person or the protection and maintenance of their estate.</p>
<p>Once the review is complete, it is important to take any next steps needed, which may include contacting the guardian for more information, documentation, or clarification; or requiring the guardian to amend the report. Follow your court communication plan if anything needs to be escalated or reviewed further. If the report is complete, complies with all requirements, and there are no concerns, the report can be marked as reviewed in GTS and can be documented in your CMS if applicable.</p>	

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