

## LOC.R. 64.5 DETAILED ACCOUNT COMPLIANCE AUDITS

The Court has authority to inquire into, consider and determine all matters relative to an accounting. The fiduciary, and the counsel for the fiduciary, if any, for each account identified for a detailed compliance audit will be notified of the date and location to meet with the Court's fiscal auditing staff. At that meeting, the fiduciary shall provide the supporting documents, receipts, statements, registers, and such other documents as may be requested by the Court's auditing staff that it deems relevant to determining the compliance of the accounting with applicable law. The filing of consents and waivers from beneficiaries to a particular accounting does not insulate the account from a detailed compliance audit.

At the conclusion of the audit, a report of the audit will be provided to the Court, the fiduciary, and the fiduciary's counsel, to assist in determining whether the account should be approved.

The Court's fiscal auditing staff will not conduct a forensic investigatory audit. The Court, however, may appoint a special master commissioner to investigate any matter presented by the accounting or audit, and/or refer the matter to another appropriate agency.