

Rule 118. Audit of accounts.

(a) Complete court audit.

Unless waivers have been filed with the account pursuant to *D.C. Code § 20-732*, the Personal Representative, at the time of filing the account, shall:

(1) Exhibit all checking account bank statements and cancelled checks or vouchers evidencing cash transactions during the accounting period.

(2) Exhibit all passbooks, ledger sheets, statements or similar documents issued by a bank, trust company, savings and loan association, brokerage firm or similar institution, reflecting the assets of the estate on deposit or on account therein, and evidencing the transactions in such assets during the accounting period.

(3) Where not otherwise ascertained in accordance with subparagraphs (1) and (2) above, and (4) below, file a written statement by each depository of cash balances on deposit therein and of all other assets (except tangibles) carried in the account as of closing date of the accounting period.

(4) Exhibit certificates or other statement of account of a custodian other than the personal representative evidencing ownership of all securities held for future accounting. In those fiduciary cases in which a bank is acting as fiduciary, in lieu of exhibiting certificates, the bank may submit an affidavit executed by an officer of the bank, other than the officer signing the account, verifying the correctness of the securities and cash accounts held for future accounting and the bank's custody thereof.

(5) If the account is a final account in the estate of a decedent dying before April 1, 1987, file a certificate of satisfaction of payment of District of Columbia inheritance and/or estate taxes.

(b) Cursory review of account.

If the account is to be reviewed pursuant to *D.C. Code § 20-732*, the Personal Representative shall at the time of filing the account:

(1) Note on the face of the account a request for cursory review.

(2) File with the account waivers required by *D.C. Code § 20-732* and SCR-PD 117(a) or receipts under SCR-PD 117(d).

(3) File vouchers or cancelled checks for all funeral expenses and each other disbursement in excess of \$ 1000 claimed in the account.

(4) If the account is final, file a statement that all claims filed with the Court or otherwise presented to the personal representative have been paid or rejected.

(5) If the account is a final account in the estate of a decedent dying before April 1, 1987, file a certificate of satisfaction of payment of District of Columbia inheritance and/or estate taxes.

(6) If the pending account reflects a proposed disbursement of estate funds for compensation to the Personal Representative or the attorney for the Personal Representative, comply with the requirements of SCR-PD 124.

(7) Submit a check in payment of outstanding court costs in accordance with SCR-PD 125.

(c) Recommendation of the Register.

(1) If the Register is satisfied that there has been submitted with a pending account for which cursory review is requested the requirements set forth in subparagraphs (2) through (7) of paragraph (b) of this rule, and all applicable time periods have expired, the Register shall, forthwith, submit such account to the Court for its approval.