Rule 20. Exhibition of assets.

(a) Verification of assets. If financial accounts are reported in an account, a separate Probate Form 27 must be filed with the account including complete account numbers. At the time of audit of an account the fiduciary 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) File written verification by the depository of cash balances on deposit therein and of all other assets carried in the account as of closing date of the accounting period where otherwise not verified in accordance with subparagraphs 1 and 2 above.

(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.

(b) Report. When an interim account indicates that the fiduciary holds any undistributed assets, there shall be appended thereto a report, stating with detailed particularity each such asset and its inventoried value.