**Delinquent Accounting Reminders**

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| --- | --- | --- | --- |
|   | **YES** | **NO** | **N/A** |
| **Follow up Activities following Accounting Non-receipt** |
| 1. Is there evidence that proper follow up activities were completed following non-receipt of initial accounting?
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| 1. Was the fiduciary notified of an accounting requirement?
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| * 1. Is there written notification of the requirement to account?
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| 1. Is there evidence that the fiduciary was provided with an accounting delinquent letter?
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| * 1. Is there evidence of accounting notification letters returned undeliverable in the eFolder?
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| 1. Was one phone call made to the fiduciary when 35 days had lapsed without accounting?
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| * 1. Did LIE document all attempts using all available phone numbers for the fiduciary, if call was unsuccessful?
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| * 1. Was fiduciary aware of the accounting requirement?
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| * 1. Does fiduciary plan to submit the accounting?
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| 1. Did the fiduciary request assistance in completing the accounting?
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| * 1. If so, were all specific items for which assistance was given documented?
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| 1. Did the fiduciary provide a verbal or written statement that they do not intend to comply with any aspect of the accounting requirement?
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| * 1. Is this statement documented in the eFolder?
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| 1. Was a proper due date established in the system following non-receipt of accounting?
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| 1. Was a second request for the accounting report sent upon non-receipt of the first request for accounting?
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| * 1. Was the fiduciary notified that accounting documents were due in 14 days?
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| 1. Was the proper Accounting Delinquent letter prepared with the required text?
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| * 1. Was fiduciary notified to submit bank statements for the entire accounting period?
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| * 1. Was fiduciary notified to submit accounting on proper form?
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| 1. Was the fiduciary informed of the ramifications of not submitting the accounting as requested?
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| * 1. Was fiduciary advised that a misuse investigation may be required?
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| * 1. Was fiduciary advised that a debt for any misused funds may be established?
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| * 1. Was fiduciary advised that they may be replaced for all beneficiaries they serve?
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| * 1. Was fiduciary advised that the beneficiary’s benefits may be suspended to prevent misuse?
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| 1. Was all documentation uploaded to the beneficiary’s eFolder?
 |    |   |   |
| 1. Was an unscheduled field examination requested when appropriate?
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|  **\*\*Ensure that a misuse allegation was not created only because of the Seriously Delinquent Accounting (SDA) status\*\*** |