**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? |  |  |  |
| 1. Was the fiduciary notified of an accounting requirement? |  |  |  |
| * 1. Is there written notification of the requirement to account? |  |  |  |
| 1. Is there evidence that the fiduciary was provided with an accounting delinquent letter? |  |  |  |
| * 1. Is there evidence of accounting notification letters returned undeliverable in the eFolder? |  |  |  |
| 1. Was one phone call made to the fiduciary when 35 days had lapsed without accounting? |  |  |  |
| * 1. Did LIE document all attempts using all available phone numbers for the fiduciary, if call was unsuccessful? |  |  |  |
| * 1. Was fiduciary aware of the accounting requirement? |  |  |  |
| * 1. Does fiduciary plan to submit the accounting? |  |  |  |
| 1. Did the fiduciary request assistance in completing the accounting? |  |  |  |
| * 1. If so, were all specific items for which assistance was given documented? |  |  |  |
| 1. Did the fiduciary provide a verbal or written statement that they do not intend to comply with any aspect of the accounting requirement? |  |  |  |
| * 1. Is this statement documented in the eFolder? |  |  |  |
| 1. Was a proper due date established in the system following non-receipt of accounting? |  |  |  |
| 1. Was a second request for the accounting report sent upon non-receipt of the first request for accounting? |  |  |  |
| * 1. Was the fiduciary notified that accounting documents were due in 14 days? |  |  |  |
| 1. Was the proper Accounting Delinquent letter prepared with the required text? |  |  |  |
| * 1. Was fiduciary notified to submit bank statements for the entire accounting period? |  |  |  |
| * 1. Was fiduciary notified to submit accounting on proper form? |  |  |  |
| 1. Was the fiduciary informed of the ramifications of not submitting the accounting as requested? |  |  |  |
| * 1. Was fiduciary advised that a misuse investigation may be required? |  |  |  |
| * 1. Was fiduciary advised that a debt for any misused funds may be established? |  |  |  |
| * 1. Was fiduciary advised that they may be replaced for all beneficiaries they serve? |  |  |  |
| * 1. Was fiduciary advised that the beneficiary’s benefits may be suspended to prevent misuse? |  |  |  |
| 1. Was all documentation uploaded to the beneficiary’s eFolder? |  |  |  |
| 1. Was an unscheduled field examination requested when appropriate? |  |  |  |
| **\*\*Ensure that a misuse allegation was not created only because of the Seriously Delinquent Accounting (SDA) status\*\*** | | | |