

## POLICY FOR REPORTING/AUDITING TRANSACTIONS BETWEEN TRUST AND GUARDIANSHIP/CONSERVATORSHIP ACCOUNTS

If the person subject to a conservatorship is also the beneficiary of a trust account (this includes Washington DD Endowed Trusts or other Special Needs Trusts), the guardian or conservator must account for transactions between the guardianship/conservatorship account and the trust account.

If funds are moved from the guardianship/conservatorship account into a trust account, that amount must be shown on the annual reporting form as a disbursement to the trust, and a copy of a bank statement or similar official document from the trust must be included with the annual report to verify the receipt of the funds into the trust account.

If funds are deposited into the guardianship/conservatorship account from a trust account, that amount should be shown in the “adjustment” section in the annual report with an explanation of the transfer provided in the subsequent paragraph provided. This deposit must be verified by the guardianship/conservatorship bank statements.