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CONSENT

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Bill No: AB 2844  
Author: Obernolte (R)  
Amended: 8/1/20 in Senate  
Vote: 21

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SENATE JUDICIARY COMMITTEE: 9-0, 7/30/20  
AYES: Jackson, Borgeas, Durazo, Lena Gonzalez, Melendez, Monning, Stern,  
Umberg, Wieckowski

SENATE APPROPRIATIONS COMMITTEE: Senate Rule 28.8

ASSEMBLY FLOOR: 76-0, 6/8/20 (Consent) - See last page for vote

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**SUBJECT:** Guardians and conservators: duties: accountings

**SOURCE:** Conference of California Bar Associations

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**DIGEST:** This bill enables guardians and conservators to satisfy their existing duties to provide accountings to courts by submitting verified electronic account statements.

**ANALYSIS:**

Existing law:

- 1) Requires, at the expiration of one year from the time of appointment and not less than biennially, a guardian or conservator to present an accounting of the assets of the estate of the ward or conservatee to the court for settlement and allowance, as specified. Provides that all such accountings must be submitted on a specified form developed by Judicial Council. (Prob. Code § 2620(a).)<sup>1</sup>
- 2) Requires, following the death of a ward or conservatee, a final accounting by the guardian or conservator that includes a court accounting for the period that

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<sup>1</sup> All further section references are to the Probate Code, unless otherwise specified.

ended on the date of death and a separate accounting for the period subsequent to the death. (*Id.* at (b).)

- 3) Requires, along with required court accountings, the guardian and conservator to file supporting documents, including all account statements showing the account balance as of the closing date of the accounting period of the court accounting. If the guardian or conservator is a private professional or licensed guardian or conservator, further requires the guardian or conservator to file all original account statements showing the balance as of all periods covered by the accounting. (*Id.* at (c)(2), (3).)
- 4) Provides that each accounting is subject to random or discretionary, full or partial review by the court. Provides that the review may include consideration of any information necessary to determine the accuracy of the accounting. Requires the court to make an express finding as to the severity of any error and further appropriate action in response to the error. Provides that among the action available to the court is the immediate suspension or removal of the guardian or conservator and appointment of a temporary guardian or conservator. (*Id.* at (d).)
- 5) Requires the guardian or conservator to make available for inspection and copying, upon reasonable notice, to any person designated by the court to verify the accuracy of the accounting, all books and records, including receipts for any expenditures, of the guardianship or conservatorship. (*Id.* at (e).)
- 6) Defines, for these purposes, the term “account statement” to include any original account statement from any institution or financial institution in which money or other assets of the estate are held or deposited. (*Id.* at (c)(1).)

This bill:

- 1) Expands the definition of “account statement” to include a verified electronic statement that is certified under penalty of perjury.
- 2) Provides that a court may accept a computer-generated printout of an original verified electronic statement if the guardian or conservator verifies that the statement was received in electronic form and printed without alteration.

**FISCAL EFFECT:** Appropriation: No Fiscal Com.: Yes Local: Yes

**SUPPORT:** (Verified 8/13/20)

Conference of California Bar Associations (source)

California Commission on Aging  
Executive Committee on Trusts and Estates of the California Lawyers Association  
Professional Fiduciary Association of California

**OPPOSITION:** (Verified 8/13/20)

None received

**ARGUMENTS IN SUPPORT:** The author writes:

AB 2844 will add verified electronic bank statements to the acceptable bank statements that can be filed in support of accountings for guardianships and conservatorships, which will streamline and modernize the process as well as reduce delays and additional expenses. The digital age has completely changed the way people do business and day-to-day life. Over the past many years, technology has changed rapidly and as a result so has the way banking is done. Many banking activities that were previously done via paper are now done electronically. This includes bank statements. The requirement for an original bank statement is outdated and onerous and does not reflect current common banking practices, which include statements being delivered electronically. In fact, requiring original hard copy statements can cause unnecessary expense and delay in guardianship and conservatorship administrations.

The sponsor, Conference of California Bar Associations, adds: “Allowing the use of electronic statements and requiring the party submitting the electronic statement to verify authenticity of the same will reduce cost and increase efficiency in the administration of guardianship and conservatorship administrations. For example, if a client sends their attorney bank statement electronically, the attorney can download and save the statements and then electronically file the statements.” The Professional Fiduciary Association of California, in support, similarly asserts that this bill will “streamline and modernize the process as well as reduce delays and additional expenses.”

**ASSEMBLY FLOOR:** 76-0, 6/8/20

**AYES:** Aguiar-Curry, Arambula, Bauer-Kahan, Berman, Bigelow, Bloom, Boerner Horvath, Bonta, Brough, Burke, Calderon, Carrillo, Cervantes, Chau, Chen, Chiu, Choi, Chu, Cooley, Cooper, Cunningham, Megan Dahle, Daly, Diep, Eggman, Flora, Fong, Frazier, Friedman, Gabriel, Gallagher, Cristina Garcia, Eduardo Garcia, Gipson, Gloria, Gonzalez, Gray, Grayson, Holden, Irwin, Jones-Sawyer, Kalra, Kamlager, Kiley, Lackey, Levine, Limón, Maienschein, Mathis, Mayes, McCarty, Medina, Mullin, Nazarian, Obernolte,

O'Donnell, Patterson, Petrie-Norris, Quirk-Silva, Ramos, Reyes, Luz Rivas,  
Robert Rivas, Rodriguez, Blanca Rubio, Salas, Santiago, Smith, Mark Stone,  
Ting, Voepel, Waldron, Weber, Wicks, Wood, Rendon  
NO VOTE RECORDED: Low, Muratsuchi, Quirk

Prepared by: Josh Tosney / JUD. / (916) 651-4113  
8/14/20 12:36:38

\*\*\*\* **END** \*\*\*\*