

**CHANCERY CLERKS' DUTIES CONCERNING
DELINQUENT ACCOUNTINGS**

By

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Chapter 1.
Accountings: Keeping Fiduciaries (and their Lawyers) Honest

Section 1.01 The Basic, Underlying Requirement. Under Mississippi law, every fiduciary (that is every guardian, conservator, administrator or executor) who holds or manages funds for another person by appointment of the court must file at least annually an accounting of his receipts and disbursements for the prior year. Further, that accounting must be reviewed and approved by the court.

Section 1.02 The Chancery Clerk's Critical Duty. If a fiduciary fails to file an annual accounting, it is the job of the chancery clerk to advise the court of his or her failure and seek a citation against him or her if the failure persists. The chancery judge is known as the "superior guardian" of a ward, and, by extension, likely a superior administrator or executor. *See In re: Conservatorship of Lauree Davis*, 954 So.2d 521, 526 (Miss. App. 2007)(noting the "superior guardian" holdings of prior cases). As the clerk of court, our role in this respect is critical: our making up and presenting a list of derelict fiduciaries is the only way the chancellor has to be made aware of the deficiencies and to thereby police the affairs of fiduciaries. We must take this responsibility seriously.

Section 1.03 An Important Note. It is important to note that our duties in this respect apply not just to those cases where we ourselves have been appointed as a fiduciary, but to **all cases where a guardian, conservator, administrator or executor has been appointed.**

Section 1.04 Recent Events. As related in the news articles set forth in the Appendix¹, our responsibilities in this regard have been brought to light and reflect the need for further discussion and exposition. That is the purpose of this paper, namely, to point out in some detail the scope and nature of our duties and to suggest some practical means of carrying them out.

These recent developments are nothing new. Ole Miss Law Professor Robert A. Weems, in his seminal treatise on wills and estates in Mississippi, points out that the very purpose of the law in requiring annual accountings is to prevent these very sorts of things. According to Weems:

¹The news articles and other items found in the Appendix are as follows:
Appendix A "Harrison County Faces Second Lawsuit Over Pringle Thefts" Biloxi Sun Herald 4/15/12 (subject = Woodrow W. Pringle, III);
Appendix B "Courts Look to Law to Prevent Another Pringle Incident" Biloxi Sun Herald 4/14/12 (subjects = Woodrow W. Pringle, III, Esq. and Mike Brown, Esq.);
Appendix C "Editorial" Biloxi Sun Herald, 4/4/12 (subject = Woodrow W. Pringle, III, Esq.);
Appendix D "Stolen Trust" Biloxi Sun Herald, 3/31/12 (subject = Woodrow W. Pringle, III, Esq.);
Appendix E "Brown in Jail" Jackson Jambalaya 3/21/12 (subject = Mike Brown, Esq.);
Appendix F "Judgment Awarded Against Vann Leonard" Jackson Jambalaya 5/20/11 (subject = Vann Leonard, Esq.).

There have been many instances where an estate has remained open for many years, without any attention being paid to it by the court, until it is at last discovered that the assets have disappeared and the inheritance of the family lost. To prevent this occurrence, an administrator is required to present annually an account of his or her administration.

Robert A. Weems, WILLS AND ADMINISTRATION OF ESTATES IN MISSISSIPPI, (Third Edition, 2003) § 2:44.

Before we tackle the chancery clerk's essential duties in connection with annual accountings, some background on the nature, purpose, and contents of accountings is warranted.

Chapter 2.

What is an Accounting? Why is it Required? What does it Show?

Section 2.01 Let's take a close look at the law that requires accountings to be filed. MISS CODE ANN. § 91-7-277 is titled "Annual accounts" and states that "[e]very executor or administrator, at least once in each year or oftener if required by the court, shall present under oath an account of his administration . . ." This accounting must itemize all disbursements, each of which must be supported by vouchers which are simply some type of evidence in the form of a receipt or other paper reflecting receipt by a third party. The accounting must also show receipts of all money – and from what source and when. Typically, the receipts are shown first, then the disbursements are listed, followed by a recapitulation reflecting total net worth.

Section 2.02 Purpose and Description of the Annual Accounting. According to one well-known authority,

The purpose of the annual account is to show the situation of the estate to all concerned. The accounting must contain a list of itemized disbursements, showing the amount of each and supported by a cancelled check or a receipt. It must show the receipts of money and their sources. It must show a list of all assets, real and personal, in the administrator's hands. It must be signed and sworn to by the administrator.

Weems, WILLS AND ADMINISTRATION OF ESTATES IN MISSISSIPPI, § 2:44, p. 79.

Section 2.03 What should an Accounting Contain? UNIFORM CHANCERY COURT RULE 6.03 provides many details:

Every fiduciary shall append to each annual account, as a part thereof, a list or statement of all assets, real and personal, of the estate then in his hands or under his control. If any part thereof shall consist of money, bonds or other securities

negotiable by delivery, then such statement shall also show the name of the bank where the same is deposited or kept. A certificate signed under oath by an officer of the bank that such money and bond or other securities are then on deposit or kept in such bank shall be attached. In case any of such assets shall consist of loans made by him or his predecessor in office, then such statement shall show to whom and when such loan was made, the amount remaining unpaid, how secured, whether all taxes have been paid on the property mortgaged or pledged as security for loan, and whether or not in his opinion the security is sufficient.

RULE 6.05 gives further description of the contents of an annual accounting:

Where disbursements are shown on an annual or final account there shall be included therewith the voucher number, the date of the disbursement, the name of the payee, the purpose of the disbursement and the date of any court order authorizing such disbursement. Where receipts are shown on such accounts there shall be included the date of the receipt, the name of the payor and on what account payment is made.

Section 2.04 Vouchers. Accountings must include vouchers, as noted above. What is a voucher? A good definition may be that taken directly from the statute - “any record, voucher, claim, check, draft, receipt, writing, account, statement, note or other evidence which may be furnished, filed, probated, presented or produced” in support of an expenditure or disbursement made by a fiduciary. In addition, MISS CODE ANN. § 91-7-279 defines how vouchers must be presented. Each voucher –

shall be written upon, or affixed to, not less paper than a one half (1/2) page of legal cap, or a voucher may be an ordinary bank check of such size as is in general use. Each shall be entitled of the cause and numbered with the number of the case, and each shall be filed by the clerk

UNIFORM CHANCERY COURT RULE 6.04 gives additional guidance as to vouchers, stating that each “shall consist of a receipt or canceled bank check showing to whom and for what purpose the money was paid.” Banks and trust companies are relieved of these requirements to some degree. RULE 6.06 allows the fiduciary to substitute copies of documents serving as vouchers, specifically, the court may allow “a duplicate or a receipt from the person or corporation to whom the money was paid” to substitute for the original voucher where it has been lost.

Section 2.05 Extension of Time. The court may extend the time for filing an accounting, but a total failure to present one may result in the removal of the fiduciary and a breach of the fiduciary’s bond.

Section 2.06 Fiduciary Bonds. The bond is the court’s guaranty of payment in the event of some malfeasance. Importantly, under Rule 65.1 of the Mississippi Rules of Civil Procedure

the surety company whose bond is filed with the court thereby submits itself to the jurisdiction of the court and “irrevocably appoints the clerk of court as his agent upon whom any papers affecting the liability on the bond . . . may be served.” This means that the surety company does not have to be made a party and served individually with process. In fact, according to the rule, “his liability may be enforced on motion without the necessity of individual action.” When there has been a default, notice is given to the clerk and we are to forward that to the surety company if its address is of record.

Section 2.07 What Happens Next? The law then requires the court to

examine all such accounts and the vouchers required to be filed or produced for inspection, and if satisfied that the account is just and true, it shall decree the same approved and allowed as a correct annual settlement.

Thus, court approval of an annual accounting is required, and such approval is typically sought by motion filed by counsel for the estate, although nothing would prevent the court from examining the accounting and approving it *sua sponte* (which means on its own accord). Indeed, the court may very well have an obligation to do so whether the approval is sought by motion or not. There is no requirement that interested parties be notified of its presentation, but the accounting must be on file “and may be examined by anyone.” See Weems, WILLS AND ADMINISTRATION OF ESTATES IN MISSISSIPPI, § 2:44, p. 79.

Section 2.08 Waiver of Annual Accountings. With regard to testate estates, where the decedent’s will waives accountings, the court may honor that directive and likewise waive annual accountings in the decree opening the estate. Robert E. Williford, MISSISSIPPI PROBATE AND ESTATE ADMINISTRATION, (Third Edition, 2003) § 20:1, pp. 227 – 228. Similarly, where all heirs and the administrator make a request for waiving accountings, such request may be granted by the court. *Id.* As to guardianships and conservatorships, Mississippi law allows waiver of accountings in limited circumstances. MISS. CODE ANN. § 93-13-67(1972) provides that the chancellor may

dispense with such annual accounts, if the ward's assets consist solely of funds on deposit at any banking corporation, building and loan association or savings and loan association in this state; have been so deposited under order of the court to remain until otherwise ordered; are fully insured; and a certified copy of the order to deposit, properly receipted, furnished the depository.

However, all too often, the court may waive annual accountings without the fiduciary or her lawyer getting or requiring the bank acknowledgment contemplated in section 93-13-67.

It should be noted that even if the court initially waives accountings, it may later determine to require them again. The statute states: “Furthermore, the court on its own motion or on the motion of any interested party may require the resumption and continuance of annual accounts, hereunder.”

Section 2.09 Final Accountings. Once a guardianship, conservatorship or estate is concluded, a final accounting is filed showing all funds coming into the hands of the fiduciary and showing final disbursements. It, too, must be approved by the court. Often, though, in the case of estates, a petition in lieu of final account is presented and approved whereby all interested parties agree to forego the time and expense of a final accounting.

Chapter 3. **The Chancery Clerk's Duty to Report and Cite Derelict Fiduciaries**

Section 3.01 Our Duty. Professor Weems puts it concisely:

The chancery clerk is required to make up a list of all administrators [and executors, guardians and conservators] who defaulted on their duty to make an annual account and to present the list to the chancellor. Defaulters are to be cited, and unless they can show an excuse, may be found in contempt of court and/or removed from office. **A clerk who fails to make the list of defaulters may be subject to serious sanctions.**

Weems, WILLS AND ADMINISTRATION OF ESTATES IN MISSISSIPPI, § 2:44, p. 78 (emphasis added). As noted in Section 1.03 above, our duties in this respect apply not just to those cases where we ourselves have been appointed as a fiduciary, but to **all** cases where a guardian, conservator, administrator or executor has been appointed.

Section 3.02 MISS. CODE ANN. § 91-7-283 Defaulters to be listed and cited, Sentence 1.

Unless the court or chancellor has, by order entered on the minutes designated another annual term for that purpose, it shall be the duty of the clerk of the chancery court at the first term of the chancery court of his county in each year to make up a complete and impartial list of all executors, administrators and guardians who have failed to present and settle their accounts within the year preceding.”

What does this mean? Well, it means that at the first term of court in each calendar year, we must review all fiduciary cases and ascertain whether accountings were owed during the prior year. The beginning date of our analysis is the date of the order or decree appointing the fiduciary. An annual accounting is owed no later than thirty (30) days after the one year anniversary of such an order or decree. Although section 91-7-283 speaks in terms of estates, the procedures it sets forth are made applicable to guardianships and conservatorships pursuant to MISS. CODE ANN. § 93-13-67 (law requiring guardians to file annual accountings “is enforced by the same means and in the same manner as is provided in respect to accounts of executors and administrators.”)

Section 3.03 The Clerk Must Review the Fiduciary Case Files. To adequately prepare the list required by section 91-7-283, the clerk’s review must include all guardianship, conservatorship and estate (intestate and testate) cases, and particular care must be taken to weed out cases in which accountings have been waived. If a waiver provision is to be found, it will be found in the order or decree appointing the fiduciary. Often, a will presented for probate will contain a provision waiving accountings but the order or decree admitting the will to probate will be silent on the matter. In those instances, it is best to assume that accountings were not waived and include the case on the list of defaulters.

Section 3.04 Time for Court to Hear Defaulters. Given the first phrase of section 91-7-283, the court has latitude with respect to the timing. That is, the court may establish a specific term of court or a specific date or series of dates for such matters to be taken up.

Section 3.05 Scope of Review – How Far Back Should We Go? The Attorney General has opined that a clerk has no duty to go behind the work of his predecessors in office and audit closed files to determine whether accountings were or are due. OPINION TO MURPHY ADKINS, Opinion No. 93-0125 (March 24, 1993). Thus, a clerk may safely and lawfully limit the scope of his review to open files, and he may safely assume files that were closed during prior administrations were, in fact, properly closed with final orders and accountings. However, the ADKINS opinion goes on to state that if “the chancery clerk discovers previously closed files that still need final accounting, he does have a reporting duty pursuant to MISS. CODE ANN. § 91-7-283 (1972).” As to open files, the clerk’s review could potentially include a period of twenty-one years in order to cover the entire time in which a minor could potentially be under a guardianship. A safer practice, though, may be to review all **open** fiduciary cases, no matter how far back they stretch. As a practical matter in Madison County, the number of open fiduciary matters dropped off significantly after about fifteen (15) years such that our judges were comfortable in limiting our review to a fifteen (15) year time period.

Section 3.06 Scope of Review – How Often Should We Review? By statute, this is a once a year job, although it may be a good idea to conduct the review more often – once a month for example – and make reports to the chancellor more often.

Section 3.07 MISS. CODE ANN. § 91-7-283, Defaulters to be listed and cited, Sentence 2. Our duty goes beyond just making up the list of defaulters. It includes making an entry on the court’s docket reflecting that an accounting is overdue. In modern practice, this probably means filing a motion, although making a docket entry is likely sufficient.

In each and every such case, the clerk shall enter the same on the motion docket and thereby move the court for an order on the defaulter, and the court shall, in each and every such case, order a citation to be issued for the defaulter and for the surety or sureties on his bond, returnable forthwith or at the next term of court.

Section 3.08 Practicalities. In attempting to carry out the duties imposed by section 91-7-283, we do several things in Madison County Chancery Court. First, as we docket orders or decrees that establish fiduciary relationships, we note on the docket whether accountings are waived or are required. We then note the one year anniversary of the entry of the order. Then, once a month, we run a report that shows us a list of all cases in which an accounting was due in the month before – or any time prior thereto. At that point, we prepare and send a courtesy notice to the fiduciary’s attorney in every case that shows up on the list. This notice is entered on the docket but not presented to the judge. After thirty (30) days, in every case where an attorney has not filed an accounting, we prepare and file a pleading which we call a Clerk’s Entry of Defaulter and Motion for Citation Thereon. A copy of this document is attached as *Appendix G*. In the caption/style of the case, we list every fiduciary matter by case number in which we have determined that an accounting is owed but has not been filed. We then present this motion to the judge – which also serves as the list contemplated by the first sentence of section 91-7-283 – and we ask the court for an order setting the motion for hearing. A copy of this order is attached as *Appendix H*. This order (a) finds that the fiduciary in each listed case has failed to file an accounting and is in default, (b) says that, in the interest of justice, each fiduciary through his or her attorney should be given additional time to respond to said motion and cure said default by the filing of an appropriate accounting, (c) sets the motion for hearing in all cases listed for a date that is at least sixty (60) days out. This gives lawyers and fiduciaries enough time to gather the necessary records and prepare and file the accounting document. In truth, by this time, the lawyers have had at least ninety (90) days total notice that an accounting is overdue.

Often, the hearing date becomes a time when the chancery judge reviews each matter and entertains requests from attorneys for continuances or additional time to file accountings. In fact, the hearing date becomes simply a date for the judge to sign orders – either granting additional time or approving accountings or issuing further process as set forth below.

Section 3.09 MISS. CODE ANN. § 91-7-283, Defaulters to be listed and cited, Sentence 3.

On the return thereof, unless sufficient cause be shown for such failure and that the same was not the result of negligence or contumacy, the court shall proceed against the delinquent executor, administrator, or guardian for a contempt, and may also remove him from office. If there be no such defaulter, the clerk shall so report and obtain an order reciting his said report to that effect, which order shall be entered on the minutes of the term.

In Madison County, the court proceeds against the delinquent fiduciary by means of the hearing set sixty (60) days out as discussed above. If the attorney or the fiduciary does not appear for the hearing as set or needs more time, the court issues a form order (*Appendix I*) and sets the matter over for another sixty (60) days or makes some other disposition. If the default/delinquency is not cured in the additional time period granted, the court enters a show cause order, and may fine the attorney or the fiduciary. The court then directs the clerk to issue a citation for contempt to the fiduciary – or possibly both the fiduciary and the lawyer – directing the fiduciary to appear and show cause why he or she should not be removed. An example show cause order and an example citation may be found as *Appendix J* and *Appendix K*, respectively.

Section 3.10 The Role of Attorneys for Fiduciaries. Although section 91-7-283 and the statutes which follow it in the Mississippi Code speak in terms of taking action against the fiduciary himself, under the Uniform Chancery Court Rules, the attorney for the fiduciary has almost as much responsibility for timely filing of accountings as does the fiduciary. In the first place, UNIFORM CHANCERY COURT RULE 6.01 requires every fiduciary to hire an attorney, and he may only withdraw with the consent of the judge. The purpose of this rule is to guard against fiduciaries changing attorneys in order to cover up malfeasance, cause delay, or confuse the court.

Second, RULE 6.02 places direct responsibility on the attorney.

Every fiduciary **and his attorney** must be diligent in the performance of his duties. **They must see to it** that publication for creditors is promptly made, **that inventories, appraisements, accounts and all other reports and proceedings are made, done, filed and presented within the time required by law.**

* * *

In guardianships and conservatorships an attorney must be faithful to both fiduciary and the ward and if it appears to the attorney that the fiduciary is not properly performing duties required by the law then he shall promptly notify the court in which the estate is being administered. Failure to observe this rule without just cause shall constitute contempt for which the chancellor will impose appropriate penalties.

Third, RULE 6.17 is even more direct. It says that if “an attorney fails to file accountings or other matters in probate cases (estates, guardianships and conservatorships) after being so directed in writing by the court, the court may consider such misconduct as contempt.”

However, the fact that the attorneys for fiduciaries have some responsibilities in this regard in no way relieves chancery clerks of our responsibilities.

Section 3.11 MISS. CODE ANN. § 91-7-283, Defaulters to be listed and cited, Sentence 6.

If there be any defaulter and the clerk shall fail to fully prepare the list and to enter the motions herein required, he shall not be entitled to any allowance for attendance on the term nor to any annual compensation for ex officio services to the court. Any allowance by the court contrary to the terms of this section may nevertheless be recovered from the said clerk on his bond by the state tax commission, or by any other office similarly empowered, for the benefit of the county treasury; in addition to which, the clerk shall be liable on his bond at the suit of any party in interest who has been damaged in any case by the said failure of the clerk.

There are thus stiff and steep penalties in law for our failure to make up the list of defaulters. If we fail to follow section 91-7-283, we are not entitled to be paid for attending court or be paid the other court-ordered fees. And, if we *are* paid and have not done what section 91-7-283 requires of us, the State Tax Commission can seek recovery of those amounts on our bonds. Further, and more significantly, if a ward or heir to an estate loses money because a fiduciary stole it and we did not carry out our duties, he may potentially recover against us on our bonds. These are serious consequences and they point up the seriousness of our responsibilities.

While the process described in Sections 3.02, 3.03 and 3.07 through 3.09 above may cover our duties and responsibilities under section 91-7-283, the code sections which follow section 91-7-283 provide for further proceedings and create additional duties on the part of the clerk. A close and careful review of them is also necessary.

Chapter 4.

The Chancery Clerk's Duty Following the Report of Derelict Fiduciaries

Section 4.01 MISS. CODE ANN. § 91-7-285 Process for derelict fiduciary, Sentence 1.

After initially proceeding against the attorney and the fiduciary, Mississippi law provides for chancery clerks to take an even greater role, to-wit:

Whenever it shall appear of record, or otherwise, that any executor, administrator, guardian, receiver, or fiduciary appointed by any chancery court is derelict in the performance of any duty required of him by law or the orders of the court or chancellor, or is liable to be punished or removed for any cause prescribed by law, **then such court or the chancellor in vacation may**, on the application of any interested party or of his or its own motion, **order a citation for such executor, administrator, guardian, receiver, or other fiduciary**, as the case may be, **to be issued by the clerk of the court** in which such cause or matter is pending, returnable forthwith or at such time and place, in term time or vacation, as may be specified in such order, to appear and show cause why he should not be removed or punished for contempt, either or both, as may be directed in such order.

In Madison County, this provision of law is carried out as discussed in Section 3.09, above.

Section 4.02 MISS. CODE ANN. § 91-7-285 Process for derelict fiduciary, Sentence 2.

Once the citation is issued by the chancery clerk, it must be given to the Sheriff of the county of the fiduciary's residence if such residence is known, otherwise it is directed to the sheriff of the county in which the case is pending. It shall be served on the fiduciary by the sheriff "without advance payment of fees."

Section 4.03 MISS. CODE ANN. § 91-7-287 Publication of process for defaulter.

If the citation cannot be served because the fiduciary cannot be found, then the chancery clerk

“shall make and file among the papers in the cause an affidavit stating such information as he may have been able to ascertain after diligent inquiry concerning the whereabouts and post office address of such fiduciary.” If the affidavit reflects that the location of the fiduciary is unknown or that he is a non-resident of the state of Mississippi, the court will order an alias citation be issued (*Appendix L*). This citation must specify a time and place for hearing at least thirty (30) days from the date of the citation. At that point, the sheriff of the county where the case is pending

shall thereupon make publication of such citation **by posting a true copy thereof at three public places in his county, one of which shall be at the courthouse**, not less than twenty-one days before the return day thereof, and shall make return of the citation showing such publication and the date and places where such copies were posted.

If a fiduciary’s post office box address is known, then the chancery clerk must also, “mail postage prepaid a true copy thereof to him at such address and note the fact on his general docket in the same manner and with the same effect as in other like cases.”

Section 4.04 MISS. CODE ANN. § 91-7-289 Publication of process for defaulter. When the sheriff files his return indicating that he has so posted the alias citation, then the court may proceed to remove the derelict fiduciary or take any other action it may deem appropriate. MISS. CODE ANN. § 91-7-289 gives the chancellor broad discretion in hearing these matters. He may remove the fiduciary, punish the fiduciary (or both), or he may elect to continue the matter and grant additional time for the derelict fiduciary to comply. Obviously, the fiduciary is entitled to notice and a hearing prior to his removal. *See Jackson v. Jackson*, 732 So. 2d 916, 923 (Miss. 1999). The law goes to great pains to provide for ample notice. It is the chancery clerk’s job to endure and carry out those pains.

Chapter 5. **In Summary**

In our role as clerk of court, and as a part of our duties to “attend upon the court,” chancery clerks play a vital role in helping the court to protect the funds belonging to wards of the court and lawful heirs of decedent’s estate. In reviewing the Uniform Chancery Rules and the statutes discussed above, the following would appear to be a short summary of our tasks:

1. Review all open fiduciary matters (guardianships, conservatorships and estates on your court’s docket), going back at least twenty-one (21) years.
2. Determine whether accountings were waived or are otherwise unnecessary.

3. Make up a list of all cases you discover and include:
 - (a) Style of the case
 - (b) Name of fiduciary
 - (c) Name of attorney
 - (d) Case number
 - (e) Date accounting was due.
4. Prepare and send a courtesy notice to the lawyers in those cases.
5. Wait thirty (30) days.
6. Review the files again and determine whether any accountings have been filed in response to your courtesy notice.
7. In each case where an accounting is owed but none is filed, prepare and file a Clerk's Entry of Defaulter and Motion for Citation Thereon.
8. Set the motion for hearing by order and notice the attorney.
9. At the hearing, be prepared to discuss pertinent facts about each case – e. g., date of appointment, amount of bond, funds received and ordered deposited, etc.
10. Follow and carry out the directives of the court during and following the hearing. This may include:
 - (a) preparing and issuing a citation on order of the court;
 - (b) delivering a citation to the Sheriff for service along with a return;
 - (c) preparing and filing an affidavit reflecting your efforts to find an address for the derelict fiduciary;
 - (d) thereafter, if no address can be found, issuing an alias citation and having the sheriff post the citation in three places in the county, one of which must be at the courthouse.

Remember that the chancellor has fairly broad discretion in these matters and may continue the hearing, grant additional time, or issue fines, surcharges, or other forms of punishment. The

judge may also remove the derelict fiduciary, but he or she must be given a notice and an opportunity to be heard prior to the removal. There may be some question as to whether notice to the fiduciary's attorney – and nothing more – is sufficient under MISS. CODE ANN. § 91-7-289.

Chapter 6. **Helpful Suggestions**

1. Obtain fiduciary and attorney contact information up front and note that information on the docket.
2. Note whether or not the court has waived accountings on the docket of each fiduciary case when you docket the order opening the estate or establishing the guardianship or conservatorship.
3. Enlist the assistance of the judges' staff attorney(s) and court administrator(s).
4. Consult closely with your judges about the statutes and Uniform Chancery Court Rules discussed above and find out how they would like you to handle the matter.
5. Utilize the form pleadings appended to this paper.
6. Consider asking the court for an increased cost deposit at the same time you file your motion, or at least after you issue citations. An example of such a motion is attached as *Appendix M*. Also, consider asking the chancellor to award you any fines which the court might levy against lawyers or fiduciaries as the result of your having to undertake this process.
7. To give you guidance in these matters, consider asking your judges to adopt a Local Rule requiring execution of forms similar to those attached as *Appendix N* and *Appendix O*. Example Local Rules dealing with accountings are attached as *Appendix P* (Eleventh Chancery District) and *Appendix Q* (Second Chancery District).
8. The statutes and Uniform Chancery Court Rules discussed in this paper are attached as *Appendix R*.