

**§ 35A-1264. Annual accounts.**

Unless the time for filing the annual account has been extended by the clerk, every guardian shall, for so long as any of the estate remains in the guardian's control, file annually in the office of the clerk an inventory and account, under oath, of the amount of property the guardian received or invested, including the manner and nature of such investment, and all receipts and disbursements for the past year in the form of debit and credit. All accounts shall be due within 30 days after the close of the fiscal year selected by the guardian, and annually thereafter. The election of a fiscal year shall be made by the guardian upon filing of the first annual account; or, if made in a subsequent year, with the permission of the clerk. In no event may a guardian select a fiscal year-end that is fewer than 11 months nor more than 12 months from the date of the guardian's qualification or appointment. The guardian shall produce vouchers for all payments or verified proof for all payments in lieu of vouchers. The clerk may examine on oath the accounting party, or any other person, concerning the receipts, disbursements or any other matter relating to the estate. The clerk shall carefully review and audit the account, and, if approved, must endorse the approval on the account and cause the account to be recorded, which shall be deemed prima facie evidence of correctness. (1987, c. 550, s. 1; 2023-124, s. 5.1.)