

## PREFACE TO THE SIXTH EDITION

The first edition of this manual was prepared by members of the Standing Committee on Commissioners of Accounts in 1995 and approved by the Judicial Council. Subsequent editions and revisions have been prepared by the collective diligent work of succeeding members of the Standing Committee, with contributions by various members of the Virginia Conference of Commissioners of Accounts.

While the Manual is not an official document of the Supreme Court of Virginia or the Judicial Branch of the Commonwealth of Virginia, it was undertaken and has been continued in an effort to educate commissioners of accounts on their duties and responsibilities in the absence of complete statutory direction. The Manual has become a major resource associated with the administration of various types of estates, for commissioners, judges, attorneys, certified public accountants, and fiduciaries.

The Manual is intended to provide guidance on statutory obligations where stated and, where not specifically provided, to suggest procedures and practices considered over time to be recommended or “best practices” in carrying out the statutory charge to commissioners to “have general supervision of all fiduciaries admitted to qualify in the court or before the clerk of the circuit court” and to “make ex parte settlement of the fiduciaries’ accounts.”

The Standing Committee’s charge from the Supreme Court includes the goal of promoting uniformity of practice in the filing and auditing of accounts, the development of training material for commissioners and fiduciaries, the continuous review of the law affecting fiduciaries, and the implementation of uniform schedules to be applied statewide. In order to provide the uniformity desired, it is the hope of the Committee that the practices and procedures discussed will be used and applied uniformly by commissioners, and recognized by fiduciaries as standards to be achieved in administration and filings submitted to commissioners.

Finally, the Manual is not intended as legal advice regarding any particular estate because each is different, with its own facts and circumstances. Rather, it is intended as a resource to make commissioners aware of common practices in carrying out their duties and make users aware of pitfalls, possible solutions to problems, and the expectations of commissioners established by Virginia statutes and by decades of experience of commissioners of accounts throughout the Commonwealth.