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# How is the trusteeship management account verified?

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## Enhanced Curatorship

Under the enhanced curatorship, the curator establishes a management account each year. The substitute trustee, if appointed, checks this account. Under certain conditions, the account may be disclosed to third parties. The jurisdiction of the courts varies depending on whether the curatorship is for a minor or a major. The management account is closed when the enhanced curatorship ends.

### Verification procedure

#### Annual presentation

Each year, the trustee establishes a management account with all supporting documents attached. For bank accounts opened in the name of the protected person, the trustee shall request an annual statement. The trustee is required to ensure confidentiality.

#### Management Account Verification

##### Protected Major

Each year, the curator submits the management account, together with supporting documents, to the substitute curator when he has been appointed or to the family council.

In the absence of a substitute trustee, the trustee shall forward a copy of the management account to the Director of Court Registry Services for audit and approval.

Depending on the assets of the protected person, the judge may decide that the task of verifying and approving the management account will be carried out by a technician, at the expense of the protected adult.


In the event of difficulty, the judge shall decide whether the accounts conform to the request of one of the persons responsible for the protection measure.

##### Minor Protected

Each year, the curator submits the management account, together with supporting documents, to the director of court registry services.

#### Who shall I contact

- [Court of Justice or Proximity](https://www.justice.fr/recherche/annuaires)  (<https://www.justice.fr/recherche/annuaires>)

 **FYI** : in order to assist him in his audit mission and where the resources of the protected person permit, the director of judicial registry services may call on a judicial officer, at the expense of the protected person.

### Communication to third parties

After hearing the protected person and obtaining his consent, the judge may authorize the spouse, the partner of Pacs, a relative, a allyor a relative to be given a copy of all or part of the management account and/or supporting documents. Such persons must have a legitimate interest.

### Management account rejection

In the event of a refusal to approve the management account, the Director of Judicial Registry Services shall draw up a report on the difficulties encountered. The report shall be sent to the judge who shall decide.

### Account closure

When the curator's mission ends, the curator shall draw up a management account for the operations that have occurred since the last annual account was drawn up.

In **3 months** following the end of his mission, the curator shall submit a copy of the **Last 5 Management Accounts**.. Depending on the case, the report shall be submitted:

- the person formerly protected, or
- to the new appointed trustee,
- the heirs of the protected person.

## Tutelle

The guardian establishes a management account each year. The subrogate guardian, if appointed, checks this account. Under certain conditions, the account may be disclosed to third parties. The jurisdiction of the courts varies depending on whether the guardianship is for a minor or a major. The management account is closed when the guardianship ends.

### Verification procedure

#### Annual presentation

Each year, the guardian establishes a management account with all supporting documents attached. For bank accounts opened in the name of the protected person, the guardian shall request an annual statement. The guardian is obliged to ensure confidentiality.

#### Management Account Verification

Before being sent to the Director of Court Registry Services, the guardian shall transmit a copy of the management account to the subrogated guardian (<https://www.service-public.fr/particuliers/vosdroits/F10507?lang=en>) (if appointed). The substitute tutor checks the account and then forwards it, possibly with his observations, to the Director of Judicial Registry Services.

The judge may decide that the audit and approval of the management account shall be carried out in the place of the Director of Judicial Registry Services:

- or by the substitute tutor if he has been appointed,
- by the family council.

Depending on the assets of the protected person, the judge may decide that the task of verifying and approving the management account will be carried out by a technician, at the expense of the protected adult.

#### Protected Major

Each year, the guardian submits the management account, together with supporting documents, to the substitute tutor when he has been appointed or to the family council.

In the absence of a substitute guardian, the guardian shall forward a copy of the management account to the Director of Court Registry Services for verification and approval.

In the event of difficulty, the judge shall decide whether the accounts conform to the request of one of the persons responsible for the protection measure.

#### Minor Protected

Each year, the guardian submits the management account, together with supporting documents, to the director of court registry services.

#### Who shall I contact

- Court of Justice or Proximity [↗ \(https://www.justice.fr/recherche/annuaires\)](https://www.justice.fr/recherche/annuaires)

➡ **FYI** : in order to assist him in his audit mission and where the resources of the protected person permit, the director of judicial registry services may call on a judicial officer, at the expense of the protected person.

### Communication to third parties

After hearing the protected person and obtaining his consent, the judge may authorize the spouse, the partner of Pacs, a relative, a ally or a relative to be given a copy of all or part of the management account and/or supporting documents. Such persons must have a legitimate interest.

### Management account rejection

In the event of a refusal to approve the management account, the Director of Judicial Registry Services shall draw up a report on the difficulties encountered. The report shall be sent to the judge who shall decide.

### Account closure

When the mission of the guardian ends, the guardian shall draw up a management account of the operations carried out since the last annual account was drawn up.

In **3 months** after the end of his mission, the tutor shall provide a copy of the **Last 5 Management Accounts**.. Depending on the case, the report shall be submitted:

- the person formerly protected, or
- the new appointed guardian, or
- the heirs of the protected person.

#### Statute and miscellaneous references

- Civil Code: Rule 472 [↗](https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006070721&idArticle=LEGIARTI000006427804) (<https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006070721&idArticle=LEGIARTI000006427804>)  
*Enhanced Curatorship*
- Civil Code: Articles 510 to 514 [↗](https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006136534&cidTexte=LEGITEXT000006070721) (<https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006136534&cidTexte=LEGITEXT000006070721>)  
*Establishment, verification and approval of accounts (enhanced curatorship and trusteeship)*
- Code of Civil Procedure: Articles 1253 to 1254-1 [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000020030967&cidTexte=LEGITEXT000006070716) (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000020030967&cidTexte=LEGITEXT000006070716>)  
*Verification by a bailiff (Article 1254(1))*

#### For more information, please contact

- Methodological guide for the verification of trusteeship management accounts (PDF - 275.7 KB) [↗](http://www.justice.gouv.fr/art_pix/Guide_tutelle_2006.pdf) ([http://www.justice.gouv.fr/art\\_pix/Guide\\_tutelle\\_2006.pdf](http://www.justice.gouv.fr/art_pix/Guide_tutelle_2006.pdf))  
*Ministry of Justice*