

IN THE SUPREME COURT OF THE STATE OF NEVADA

APRIL PARKS,

Appellant,

vs.

THE STATE OF NEVADA,

Respondent.

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Elizabeth A. Brown
Clerk of Supreme Court
Supreme Court Case No. 82876

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ATTORNEY FOR APPELLANT

RESCH LAW, PLLC d/b/a
Conviction Solutions
Jamie J. Resch
Nevada Bar Number 7154
2620 Regatta Dr., Suite 102
Las Vegas, Nevada, 89128
(702) 483-7360

ATTORNEYS FOR RESPONDENT

CLARK COUNTY DISTRICT ATTY.
Steven B. Wolfson
200 Lewis Ave., 3rd Floor
Las Vegas, Nevada 89155
(702) 455-4711

NEVADA ATTORNEY GENERAL

Aaron Ford
100 N. Carson St.
Carson City, Nevada 89701
(775) 684-1265

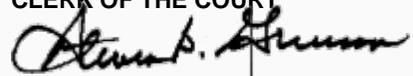
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Exhibit 2

Amended Judgment of Conviction



1 AJOCP

3 DISTRICT COURT

4 CLARK COUNTY, NEVADA

6 THE STATE OF NEVADA,

7 Plaintiff,

CASE NO. C-17-321808-1

8 -vs-

9 DEPT. NO. X

10 APRIL PARKS
#1571645

11 Defendant.

14 AMENDED JUDGMENT OF CONVICTION
15 (PLEA OF GUILTY- ALFORD)

17 The Defendant previously appeared before the Court with counsel and entered a
18 plea of guilty pursuant to Alford Decision to the crimes of COUNT 1 – EXPLOITATION
19 OF AN OLDER / VULNERABLE PERSON (Category B Felony) in violation of NRS
20 200.5092, 200.5099, COUNT 2 - EXPLOITATION OF AN OLDER / VULNERABLE
21 PERSON (Category B Felony) in violation of NRS 200.5092, 200.5099, COUNT 3 -
22 THEFT (Category B Felony) in violation of NRS 205.0832, 205.0835.4, COUNT 4 -
23 THEFT (Category B Felony) in violation of NRS 205.0832, 205.0835.4, and COUNT 5 -
24 PERJURY (Category D Felony) in violation of NRS 199.120; thereafter, on the 4th day of
25 January, 2019, the Defendant was present in court for sentencing with counsel
26
27
28 ANTHONY GOLDSTEIN, ESQ., and good cause appearing,

<input type="checkbox"/> Noile Prosequi (before trial)	<input type="checkbox"/> Bench (Non-Jury) Trial
<input type="checkbox"/> Dismissed (after diversion)	<input type="checkbox"/> Dismissed (during trial)
<input type="checkbox"/> Dismissed (before trial)	<input type="checkbox"/> Acquittal
<input checked="" type="checkbox"/> Guilty Plea with Sent. (before trial)	<input type="checkbox"/> Guilty Plea with Sent. (during trial)
<input type="checkbox"/> Transferred (before/during trial)	<input type="checkbox"/> Conviction
<input type="checkbox"/> Other Manner of Disposition	

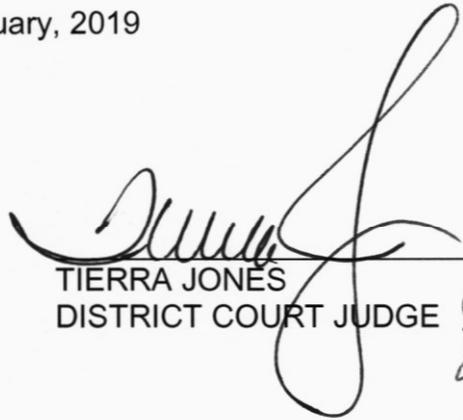
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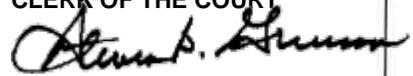
1 THE DEFENDANT WAS ADJUDGED guilty of said offenses and, in addition to
2 the \$25.00 Administrative Assessment Fee, **\$554,397.71 Total Restitution** to be paid
3 jointly and severally with Co-Defendants Mark Simmons and Gary Taylor, and
4 \$150.00 DNA Analysis Fee including testing to determine genetic markers plus \$3.00
5 DNA Collection Fee, the Defendant sentenced to the Nevada Department of
6 Corrections (NDC) as follows: COUNT 1 – a MAXIMUM of ONE HUNDRED EIGHTY
7 (180) MONTHS with a MINIMUM parole eligibility of SEVENTY-TWO (72) MONTHS;
8 COUNT 2 - a MAXIMUM of ONE HUNDRED EIGHTY (180) MONTHS with a
9 MINIMUM parole eligibility of SEVENTY-TWO (72) MONTHS, CONSECUTIVE to
10 COUNT 1; COUNT 3 - a MAXIMUM of SIXTY (60) MONTHS with a MINIMUM parole
11 eligibility of TWENTY-FOUR (24) MONTHS, CONSECUTIVE to COUNT 2; and
12 COUNT 4 - a MAXIMUM of SIXTY (60) MONTHS with a MINIMUM parole eligibility of
13 TWENTY-FOUR (24) MONTHS, CONSECUTIVE to COUNT 3; and **COUNT 5** - a
14 MAXIMUM of FORTY-EIGHT (48) MONTHS with a MINIMUM parole eligibility of
15 NINETEEN (19) MONTHS, CONCURRENT with COUNT 3; with SIX HUNDRED
16 SIXTY-EIGHT (668) DAYS credit for time served. The AGGREGATE TOTAL sentence
17 is FOUR HUNDRED EIGHTY (480) MONTHS MAXIMUM with a MINIMUM of ONE
18 HUNDRED NINETY-TWO (192) MONTHS.
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23 THEREAFTER, on the 30th day of January, 2019, the Defendant not present in
24 court with counsel, ANTHONY GOLDSTEIN, ESQ., and pursuant to a Request of
25 Court - Clarification of Restitution, the amended Judgment of Conviction reflects
26 Restitution Corrections as follows: TOTAL RESTITUTION in the amount of
27 \$554,397.71 payable jointly and severally with Co-Defendants in all cases as follows:
28

1 \$3,820.14 to Clyde Bowman, \$5,134.40 to Delmond Foster, \$6,346.30 to Delores
2 Smith, \$4,528.00 to Harold Lockwood, \$6,032.50 to James Poya, \$4,766.37, to Janice
3 Mitchell, 5,766.75 to Juanita Graham, \$11,582.40 to Marlene Homer, \$2,705.39 to
4 Mary Vitek, \$4,533.20 to Norbert Wilkening, \$167,204.49 to Dorothy Trumbich,
5 \$1,413.60 to Adolfo Gonzalez, \$3,804.49 to Carolyn Rickenbaugh, \$2,830.50 to Gloria
6 Schneringer, \$2,622.62 to Kenneth Edwards, \$5,806.97 to Roy Franklin, \$6,262.48 to
7 Marilyn Scholl, \$10,708.45 to Marie Long, \$2,074.80 to Rennie North, \$5,563.60 to
8 Patricia Smoak, \$2,016.30 to Rudy North, \$13,180.67 to Ruth Braslow, \$4,183.08 to
9 Walter Wright, \$9,470.80 to William Brady, \$4,807.61 to William Flewellen, \$3,699.28
10 to Yoshiko Kindaichi, \$15,068.18 to Norman Weinstock, \$6,920.00 to Maria Cooper,
11 \$4,290.00, to Kenneth Cristopherson, \$5,396.40 to Joseph Massa, \$2,497.20 to
12 Blanca Ginorio, \$8,149.70 to Daniel Currie, \$4,311.20 to Rita Lamppa, \$895.00 to
13 Barbara Neely, \$3,819.60 to Audrey Weber, \$32,006.72 to Baxter Burns, \$3,445.26 to
14 Linda Phillips, \$25,278.57 to Mary Woods and/or John and Sally Den.

15
16
17
18 DATED this 31 day of January, 2019

19
20
21
22 
23 TIERRA JONES
24 DISTRICT COURT JUDGE 



1 **RSPN**
2 STEVEN B. WOLFSON
3 Clark County District Attorney
4 Nevada Bar #001565
5 ALEXANDER CHEN
6 Chief Deputy District Attorney
7 Nevada Bar # 10539
8 200 Lewis Avenue
9 Las Vegas, Nevada 89155-2212
10 (702) 671-2500
11 Attorney for Plaintiff

7 DISTRICT COURT
8 CLARK COUNTY, NEVADA

9 APRIL PARKS

10 Petitioner,

CASE NO: A-19-807564-W
C-17-321808-1

11 -vs-

12 THE STATE OF NEVADA

DEPT NO: X

13 Respondent.

14
15 **STATE'S RESPONSE TO PETITIONERS'S POST-CONVICTION PETITION FOR**
16 **WRIT OF HABEAS CORPUS AND SUPPLEMENTAL PETITION FOR WRIT OF**
17 **HABEAS CORPUS**

18 DATE OF HEARING: February 8, 2021
19 TIME OF HEARING: 8:30 AM

20 COMES NOW, the State of Nevada, by STEVEN B. WOLFSON, Clark County
21 District Attorney, through ALEXANDER CHEN, Chief Deputy District Attorney, and moves
22 this Honorable Court for an order denying Petitioner's Petition for Writ of Habeas Corpus and
23 Supplemental petition for Writ of Habeas Corpus.

24 This Response is made and based upon all the papers and pleadings on file herein, the
25 attached points and authorities in support hereof, and oral argument at the time of hearing, if
26 deemed necessary by this Honorable Court.

27 //

28 //

//

AA 0837

1 **POINTS AND AUTHORITIES**

2 **STATEMENT OF THE CASE**

3 On March 8, 2017, April Parks (hereinafter "Petitioner") was indicted by way of Grand
4 Jury on two hundred seventy (270) counts. These counts included various charges of
5 RACKETEERING (Category B Felony – NRS 207.400 – NOC 53190); THEFT (Category B
6 Felony – NRS 205.0832, 205.0835.4 – NOC 55991); EXPLOITATION OF AN OLDER
7 PERSON (Category B Felony – NRS 200.5092, 200.5099 – NOC 50304); EXPLOITATION
8 OF AN OLDER PERSON/VULNERABLE PERSON (Category B Felony – NRS 200.5092,
9 200.5099 – NOC 55984); THEFT (Category C Felony – NRS 205.0832, 205.0835.3 – NOC
10 55989); OFFERING FALSE INSTRUMENTS FOR FILING OR RECORD (Category C
11 Felony – NRS 239.330 – NOC 52399); and PERJURY (Category D Felony – NRS 199.120 –
12 NOC 52971).

13 On November 5, 2018, pursuant to negotiations, the State filed an Amended Indictment
14 charging Petitioner with two (2) counts of EXPLOITATION OF AN OLDER PERSON
15 (Category B Felony – NRS 200.5092, 200.5099 – NOC 50304); two (2) counts of THEFT
16 (Category C Felony – NRS 205.0832, 205.0835.3 – NOC 55989); and one (1) count of
17 PERJURY (Category D Felony – NRS 199.120 – NOC 52971).

18 On November 5, 2018, Petitioner entered into a Guilty Plea Agreement (GPA) with the
19 State, wherein Petitioner pled guilty pursuant to North Carolina v. Alford, 400 U.S. 25 (1970)
20 to two (2) counts of EXPLOITATION OF AN OLDER PERSON (Category B Felony – NRS
21 200.5092, 200.5099 – NOC 50304); two (2) counts of THEFT (Category C Felony – NRS
22 205.0832, 205.0835.3 – NOC 55989); and one (1) count of PERJURY (Category D Felony –
23 NRS 199.120 – NOC 52971). Petitioner agreed to pay \$559, 205.32 in restitution, jointly and
24 severally with her co-defendants. Both parties retained the full right to argue.

25 On December 28, 2018, the State filed a Sentencing Memorandum. On January 2, 2019,
26 Petitioner filed a Sentencing Memorandum.

27 On January 4, 2019, Petitioner proceeded to sentencing. Both parties made arguments
28 regarding Petitioner's sentence. Multiple victim speakers gave statements. The Court ordered

1 that Petitioner pay \$559,205.32 Restitution, to named victims, as follows: \$3,820.14 to Clyde
2 Bowman, \$5,134.40 to Delmond Foster, \$6,346.30 to Delores Smith, \$4,528.00 to Harold
3 Lockwood, \$6,032.50 to James Poya, \$4,766.37, to Janice Mitchell, 5,766.75 to Juanita
4 Graham, \$11,582.40 to Marlene Homer, \$2,705.39 to Mary Vitek, \$4,533.20 to Norbert
5 Wilkening, \$167,204.49 to Dorothy Trumbich, \$1,413.60 to Adolfo Gonzalez, \$3,804.49 to
6 Carolyn Rickenbaugh, \$2,830.50 to Gloria Schneringer, \$2,622.62 to Kenneth Edwards,
7 \$5,806.97 to Roy Franklin, \$6,262.48 to Marilyn Scholl, \$10,708.45 to Marie Long, \$2,074.80
8 to Rennie North, \$5,563.60 to Patricia Smoak, \$2,016.30 to Rudy North, \$13,180.67 to Ruth
9 Braslow, \$4,183.08 to Walter Wright, \$9,470.80 to William Brady, \$4,807.61 to William
10 Flewellen, \$3,699.28 to Yoshiko Kindaichi, \$15,068.18 to Norman Weinstock, \$6,920.00 to
11 Maria Cooper, \$4,290.00, to Kenneth Cristopherson, \$5,396.40 to Joseph Massa, \$2,497.20 to
12 Blanca Ginorio, \$8,149.70 to Daniel Currie, \$4,311.20 to Rita Lamppa, \$895.00 to Barbara
13 Neely, \$3,819.60 to Audrey Weber, \$32,006.72 to Baxter Burns, \$3,445.26 to Linda Phillips,
14 \$4,807.61 to William Flewellen, \$25,278.57 to Mary Woods and/or John and Sally Den,
15 Jointly and Severally with co-defts Simmons and Taylor. The Court further sentenced
16 Petitioner as follows: As to COUNT -1 to a MINIMUM of SEVENTY-TWO (72) MONTHS
17 and a MAXIMUM of ONE HUNDRED EIGHTY (180) MONTHS in the Nevada Department
18 of Corrections (NDC); As to COUNT - 2 to a MINIMUM of SEVENTY-TWO (72) MONTHS
19 and a MAXIMUM of ONE HUNDRED EIGHTY (180) MONTHS in the Nevada Department
20 of Corrections (NDC); CONSECUTIVE to COUNT - 1; As to COUNT - 3 to a MINIMUM
21 of TWENTY-FOUR (24) MONTHS and a MAXIMUM of SIXTY (60) MONTHS in the
22 Nevada Department of Corrections (NDC); CONSECUTIVE to COUNT - 2; As to COUNT -
23 4 to a MINIMUM of TWENTY-FOUR (24) MONTHS and a MAXIMUM of SIXTY (60)
24 MONTHS in the Nevada Department of Corrections (NDC); CONSECUTIVE to COUNT -
25 3; As to COUNT - 5 to a MINIMUM of NINETEEN (19) MONTHS and a MAXIMUM of
26 FORTY-EIGHT (48) MONTHS in the Nevada Department of Corrections (NDC);
27 CONCURRENT with COUNT - 3; with 668 DAYS credit for time served. The aggregate
28 //

1 sentence was a minimum of one hundred ninety-two (192) months and a maximum of four
2 hundred eighty (480) months in the Nevada Department of Corrections.

3 On January 10, 2019, the Judgment of Conviction was filed.

4 On January 30, 2019 the Court was notified by the Department of parole and Probation
5 that one of the victims was named twice regarding restitution in the Judgment of Conviction.
6 The Court ordered the second order of restitution as to William Flewellen stricken, and the
7 new restitution amount was \$554,397. 71.

8 On February 2, 2019, an Amended Judgment of Conviction was filed.

9 On December 27, 2019 Petitioner filed a Petition for Writ of Habeas Corpus. On
10 September 30, 2019, Petitioner filed a Supplemental Petition for Writ of Habeas Corpus. The
11 State's Response follows herein.

12 STATEMENT OF FACTS

13 Defendants April Parks, Mark Simmons, and Gary Neal Taylor worked for A Private
14 Professional Guardian, LLC, and ("APPG") and in the course of that enterprise committed
15 numerous criminal numerous offenses constituting Racketeering, Exploitation of an Older or
16 Vulnerable Person, Theft, Offering False Instrument for Filing or Record, and Perjury.
17 Defendants April Parks and Mark Simmons worked as owner and office manager of a
18 guardianship service, where through referrals from medical facilities and the court they would
19 seek and obtain guardianship over elderly and vulnerable adults. Although there were
20 legitimate guardianship activities happening at A Private Professional Guardian, LLC, Parks
21 and Simmons engaged in a pattern of conduct which was illegal and exploitive to the
22 vulnerable population. The evidence shows that A Private Professional Guardian, LLC was
23 run. as a criminal enterprise, with the goal of maximizing their profits at the expense of the
24 people they were charged with caring for, intentionally disregarding the duty to the protected
25 persons as a guardian and fiduciary, and the duty of honesty to the Court.

26 The Defendants engaged in a number of schemes designed to enrich themselves at the
27 expense of the protected persons under their case. Defendants Parks and Simmons would
28 instruct their staff that when conducting protected person visits, particularly to group-homes

1 or residential facilities which housed multiple people under guardianship with their company,
2 to multiple-bill. For example, if a caseworker visited a group-home which housed six protected
3 persons, and the total trip took one hour of round trip travel, and one hour to visit - each of the
4 six protected persons were billed for the entire two hour period individually, instead of pro-
5 rating the travel and visit time. This scheme netted the Defendants \$120,062.25 in illegal
6 proceeds, victimizing 27 elderly and vulnerable people.

7 Defendants Parks and Simmons intentionally inflated their billings to enrich themselves
8 by having staff provide unnecessary services, and services which could have been
9 accomplished by much less expensive means. Many of these examples are additionally
10 shocking beyond their cost because Parks and Simmons billed flat fees for many of the
11 services, which therefore should not have been additionally charged. Some examples follow:
12 On May 11, 2013, Defendant Parks billed Jacqueline Nosbisch a fee of \$90, related to her son
13 asking Parks to pass along a happy Mother's Day message. On July 29, 2013, APPG billed
14 the estate of Patricia Broadway fees of \$20.40 to receive a call reporting Broadway died, fees
15 of \$24 to notify her sister of the death during a call, and fees of \$39.60 to notify her son of
16 the death. On December 5, 2014, Parks and Simmons billed Kathy Godfrey a fee of \$56.10 for
17 a phone call in which Parks explained that, due to a lack of funds, Godfrey had to find a
18 cheaper hair stylist and would only receive \$75 allowance for a haircut, not the \$100 she
19 requested - even though the price of the phone call was more than the extra \$25 she refused to
20 give Godfrey. On May 14, 2014, Parks and Simmons billed Walter Wright a fee of \$75 to
21 deposit a check for \$6.33; one week later, she billed him a fee of \$90 to drop off to his facility
22 three bags of cough drops purchased at Target for \$12.99. On March 2, 2015, APPG billed
23 James Hagen a fee of \$13.60 for a phone call in which he swore at Parks and threatened to
24 "choke (her) to death." On April 20, 2015, Parks and Simmons billed Dorothy Lothman a fee
25 of \$13.60 for a phone call Lothman made to request a cell phone; Parks told she her she did
26 not have any money to buy one.

27 On a handful of occasions, deceased protected persons were billed for visits in verified
28 accountings filed with the court under penalty of perjury. For example, Gerard Specksgoor

1 died on March 6, 2013. He was billed \$150 for a visit that occurred on March 7, 2013 – the
2 day after he died. The case worker's notes for the after-death visit stated that she spent 30
3 minutes visiting with Specksgoor who "was not looking well;" she spent 15 minutes talking
4 to staff about his condition, and it took her 30 minutes to travel to his facility for the visit. A
5 few weeks later Specksgoor's estate was billed \$39.60 to "take wards clothes to be donated."

6 In addition to inflating their billings, Parks, Simmons, and their cohorts at A Private
7 Professional Guardian performed "services" for their protected persons that were utterly
8 unnecessary, and billed the protected persons for them. One example of unnecessary billings
9 is Bemna Poe. On January 22, 2011, Parks billed her \$540 for 4.5 hours. at a rate of \$120 to
10 perform the following service at Parks's professional rate: "Travel to facility 25 min/Picked
11 up ward and took to lunch at Marie Calendars, went for a shampoo and cut at Fantastic Sams,
12 went to McDonalds for a snack, went to 40 nails for a manicure, returned to facility." On
13 August 20, 2012, Poe was billed \$110.40 for a visit to a group home where 45 minutes was
14 spent by Parks' s case manager "filing (her) nails." Parks had previously used outside caregiver
15 companies for similar services. These companies charge about \$20 per hour on average. In
16 Poe's case, she would have been billed around \$90 instead of\$540. In this scenario, Parks and
17 Simmons profited \$450 by making the decision to have their case manager perform the service
18 at their professional rates, instead of hiring a third-party to perform the task at a heavily
19 reduced rate.

20 Around November 30, 2015, Parks and Simmons began filing notices with the court
21 that Parks did not intend on becoming licensed in Nevada, and APPG was resigning from
22 guardianship appointments. Parks did not have any replacement guardians for several of her
23 protected persons. As a result, the court appointed the Clark County Public Guardian's Office
24 to be successor guardians to most of these protected persons. The court also appointed Legal
25 Aid of Southern Nevada to represent some protected persons' interests.

26 Parks' s statement in her filings seeking to resign her guardianship appointment because
27 she did not intend to become licensed, seems to contrast with evidence in this case. According
28 to text message exchanges with her employees in August 2015, Parks was preparing to

1 increase APPG's marketing in September 2015 to obtain more business. Months earlier she
2 had secured a contract with a local hospital that agreed to have its medical staff and social
3 workers at six local facilities refer patients to APPG. September 21, 2015 is the date search
4 warrants were executed at Parks's home and business.

5 Parks's abrupt withdrawal caused delays and burdens in the Public Guardian's Office
6 regarding access to the accounts of protected persons, because APPG remained as the
7 guardian/account holder. These delays caused routine bills, like nursing home rent, to go
8 unpaid until the Public Guardian could access the protected persons' funds through the
9 issuance of court orders. Some higher functioning protected persons had no way of obtaining
10 spending money, and faced eviction from their assisted living facilities.

11 The case managers and/or supervisors from the Public Guardian's Office could tell from
12 their initial contacts with some of Parks' s protected persons that their functioning was high.
13 The Public Guardian's Office suspected these protected persons needed a less restrictive
14 guardianship, or none at all. After the initial petitions contained information that these
15 protected persons were diagnosed with dementia and unable to make any independent health
16 or financial decisions, many were almost immediately evaluated again for their guardianship
17 needs once the Public Guardian took over. As a result of the Public Guardian's involvement,
18 several of APPG's former protected persons were found no longer to need guardianship, or
19 needed only guardian of the estate and had their independence restored. In several of these
20 cases, Parks had been guardian of their person and estate for five years or more when their
21 civil rights were restored. However, at that point nearly all of their savings had been depleted
22 by the payment of fees to Parks and Simmons.

23 Defendants Parks and Simmons intentionally profited from a completely unnecessary
24 and unique scam, in which they purchased Christmas gifts such as popcorn, socks, and other
25 small presents. They then had staff drive around to the various protected persons living
26 facilities, and drop off the small gifts. For the privilege of receiving the gift, the protected
27 persons were charged at the hourly rate of over \$100.00 per hour. This operation netted the
28 Defendants \$1,507.50 in illegal proceeds, victimizing 48 elderly and vulnerable people.

1 On one single day in October 2013 Defendant Taylor engaged in a unique multiple-
2 billing scam, at the behest of Parks and Simmons. For his representations of traveling to a
3 local mortuary to pick up cremated remains and to drop off toilet paper to an assisted living
4 facility where several protected persons lived, he billed more than \$1,600.00 to these elderly
5 and vulnerable protected persons; a few had recently died. This scheme netted the Defendants
6 \$1,405.20 in illegal proceeds, victimizing 12 elderly, vulnerable, and recently deceased
7 people.

8 Over a three-year period, APPG overcharged its protected persons by having Defendant
9 Taylor take paperwork from the office to the Family Court and stand in line to file documents.
10 In many cases, he would unnecessarily leave, and return later for certified copies. His billing
11 rate for this service exceeded \$100.00 per hour. While A Private Professional Guardian, LLC
12 had a Wiznet E-filing account, Parks and Simmons elected to accomplish this task the most
13 expensive way possible and to the detriment to their protected persons' finances. Additionally,
14 this service could have been accomplished in a much less costly manner by a legal runner
15 service, which was essentially the service Defendant Taylor was providing. This scheme
16 netted the Defendants \$74,229.90 in illegal proceeds, victimizing 109 elderly and vulnerable
17 people.

18 Similar to the court paperwork scheme, Defendants Parks and Taylor overbilled the
19 vast majority of their wards for simple tasks such a driving to the bank and depositing checks.
20 APPG's billing documentation shows a pattern of billing protected persons for thirty (30)
21 minutes under the heading "Travel to Bank, Make Deposit." On some dates, as many as
22 twenty-six (26) individuals were billed on the same day, for a total of thirteen (13) hours spent
23 at the bank, making deposits. Most of the protected persons under APPG's care used banks
24 which have a branch within five (5) minutes' travel time from APPG's office.

25 A review of the bank records indicates that the total amount of time between the deposit
26 of the first check and the last check of the day was typically a matter of minutes, rather than
27 17 hours. Parks and Simmons billed at their professional rates, either \$120 or \$150 per hour,
28 for this service. Making these deposits in person was entirely unnecessary, because most of

1 the protected persons' check could be submitted via direct deposit, thereby eliminating the
2 need to make the trip to the bank in the first place. Indeed, Parks and Simmons had set up
3 direct deposit for some of their protected persons, but chose to bill others instead. This scheme
4 netted the Defendants \$67,775.70 in illegal proceeds, victimizing 130 elderly and vulnerable
5 people.

6 Defendants Parks and Simmons billed protected persons excessively when it came to
7 preparing representative payee forms, forms that should take no longer than 15 minutes to fill
8 out. A representative payee is a person to whom social security benefits are paid in lieu of the
9 actual beneficiary, usually a family member or friend, for those who are incapable of managing
10 their income. The representative payee form is filled out and submitted to the Social Security
11 Administration, which then processes the form. Parks and Simmons billed multiple protected
12 persons for travel time to the social security office, filling out and submitting the forms, and
13 appointments at the office.

14 Park's case management records indicate that she applied to be a representative payee
15 for forty-four (44) protected persons, at times billing up to four hours to travel to the Social
16 Security Administration office, and over four hours meeting with staff at that office. As a
17 guardian, Parks was exempt from having to interview with social security staff, and could
18 submit her applications by mail and drop off. Additionally, the office was approximately two
19 (2) miles from APPG's office, which would not take four hours of travel time. This scheme
20 netted the Defendants \$4,300.60 in illegal proceeds.

21 Defendants Parks and Simmons filed petitions and accountings with the Eighth Judicial
22 District Family Court, specifically seventy-three (73) false documents and one-hundred
23 seventeen (117) false statements made under penalty of perjury, in order to perpetrate a scheme
24 of fraud to exploit elderly and vulnerable adults under guardianship. In each guardianship case,
25 Parks and Simmons would file documents affirming the truth of all statements made in said
26 documents, including the mandatory accountings. As noted extensively above, many of the
27 accountings filed with the court contained statements that Parks and Simmons knew to be
28 false.

1 Parks would frequently move protected persons from one facility to another, for reasons
2 unrelated to the best interested of the protected person. For example, Parks moved a protected
3 person out of the Lakeview Terrace facility, only because the administrator of that facility
4 made a doctor's appointment for the protected person without Parks's knowledge or approval.
5 Several other witnesses confirmed to state investigators that Parks acted as a bully who struck
6 fear in the hearts of her clients, rather than as a compassionate caregiver.
7 Defendants Parks and Simmons had worked in guardianship for years prior to initiating the
8 above-noted schemes. Parks became a Nationally Certified Guardian through the National
9 Guardianship Association ("NGA") in 2006. The NGA is a nationally-recognized
10 organization, comprised of guardians from across the country. The NGA sets standards the
11 standards for guardianship. The NGA Standards of Practice, first adopted in 2000 and revised
12 in 2013, set forth guidelines for those who undertake guardianship. Defendant Parks was also
13 the Secretary of the Nevada Guardianship Association (an affiliate of the NGA) from 2014 to
14 2015. As a member of the NGA and an officer of the Nevada Guardianship Association, Parks
15 was intimately familiar with the standards applicable to guardianship.

16 ARGUMENT

17 **I. PETITIONER'S COUNSEL WAS NOT INEFFECTIVE**

18 Petitioner makes various claims regarding her counsel's alleged ineffectiveness. The
19 Sixth Amendment to the United States Constitution provides that, "[i]n all criminal
20 prosecutions, the accused shall enjoy the right . . . to have the Assistance of Counsel for his
21 defense." The United States Supreme Court has long recognized that "the right to counsel is
22 the right to the effective assistance of counsel." Strickland v. Washington, 466 U.S. 668, 686,
23 104 S. Ct. 2052, 2063 (1984); see also State v. Love, 109 Nev. 1136, 1138, 865 P.2d 322, 323
24 (1993).

25 To prevail on a claim of ineffective assistance of trial counsel, a defendant must prove
26 he was denied "reasonably effective assistance" of counsel by satisfying the two-prong test of
27 Strickland, 466 U.S. at 686-87, 104 S. Ct. at 2063-64. See also Love, 109 Nev. at 1138, 865
28 P.2d at 323. Under the Strickland test, a defendant must show first that his counsel's

1 representation fell below an objective standard of reasonableness, and second, that but for
2 counsel's errors, there is a reasonable probability that the result of the proceedings would have
3 been different. 466 U.S. at 687-88, 694, 104 S. Ct. at 2065, 2068; Warden, Nevada State Prison
4 v. Lyons, 100 Nev. 430, 432, 683 P.2d 504, 505 (1984) (adopting the Strickland two-part test).
5 “[T]here is no reason for a court deciding an ineffective assistance claim to approach the
6 inquiry in the same order or even to address both components of the inquiry if the defendant
7 makes an insufficient showing on one.” Strickland, 466 U.S. at 697, 104 S. Ct. at 2069.

8 The court begins with the presumption of effectiveness and then must determine
9 whether the defendant has demonstrated by a preponderance of the evidence that counsel was
10 ineffective. Means v. State, 120 Nev. 1001, 1011, 103 P.3d 25, 32 (2004). “Effective counsel
11 does not mean errorless counsel, but rather counsel whose assistance is ‘[w]ithin the range of
12 competence demanded of attorneys in criminal cases.’” Jackson v. Warden, 91 Nev. 430, 432,
13 537 P.2d 473, 474 (1975).

14 Counsel cannot be ineffective for failing to make futile objections or arguments. See
15 Ennis v. State, 122 Nev. 694, 706, 137 P.3d 1095, 1103 (2006). Trial counsel has the
16 “immediate and ultimate responsibility of deciding if and when to object, which witnesses, if
17 any, to call, and what defenses to develop.” Rhyne v. State, 118 Nev. 1, 8, 38 P.3d 163, 167
18 (2002).

19 Based on the above law, the role of a court in considering allegations of ineffective
20 assistance of counsel is “not to pass upon the merits of the action not taken but to determine
21 whether, under the particular facts and circumstances of the case, trial counsel failed to render
22 reasonably effective assistance.” Donovan v. State, 94 Nev. 671, 675, 584 P.2d 708, 711
23 (1978). This analysis does not mean that the court should “second guess reasoned choices
24 between trial tactics nor does it mean that defense counsel, to protect himself against
25 allegations of inadequacy, must make every conceivable motion no matter how remote the
26 possibilities are of success.” Id. To be effective, the constitution “does not require that counsel
27 do what is impossible or unethical. If there is no bona fide defense to the charge, counsel

28 //

1 cannot create one and may disserve the interests of his client by attempting a useless charade.”
2 United States v. Cronin, 466 U.S. 648, 657 n.19, 104 S. Ct. 2039, 2046 n.19 (1984).

3 “There are countless ways to provide effective assistance in any given case. Even the
4 best criminal defense attorneys would not defend a particular client in the same way.”
5 Strickland, 466 U.S. at 689, 104 S. Ct. at 689. “Strategic choices made by counsel after
6 thoroughly investigating the plausible options are almost unchallengeable.” Dawson v. State,
7 108 Nev. 112, 117, 825 P.2d 593, 596 (1992); see also Ford v. State, 105 Nev. 850, 853, 784
8 P.2d 951, 953 (1989). In essence, the court must “judge the reasonableness of counsel’s
9 challenged conduct on the facts of the particular case, viewed as of the time of counsel’s
10 conduct.” Strickland, 466 U.S. at 690, 104 S. Ct. at 2066.

11 Even if a defendant can demonstrate that his counsel’s representation fell below an
12 objective standard of reasonableness, he must still demonstrate prejudice and show a
13 reasonable probability that, but for counsel’s errors, the result of the trial would have been
14 different. McNelson v. State, 115 Nev. 396, 403, 990 P.2d 1263, 1268 (1999) (citing
15 Strickland, 466 U.S. at 687, 104 S. Ct. at 2064). “A reasonable probability is a probability
16 sufficient to undermine confidence in the outcome.” Id. (citing Strickland, 466 U.S. at 687-89,
17 694, 104 S. Ct. at 2064-65, 2068).

18 The Nevada Supreme Court has held “that a habeas corpus petitioner must prove the
19 disputed factual allegations underlying his ineffective-assistance claim by a preponderance of
20 the evidence.” Means v. State, 120 Nev. 1001, 1012, 103 P.3d 25, 33 (2004). Furthermore,
21 claims of ineffective assistance of counsel asserted in a petition for post-conviction relief must
22 be supported with specific factual allegations, which if true, would entitle the petitioner to
23 relief. Hargrove v. State, 100 Nev. 498, 502, 686 P.2d 222, 225 (1984). “Bare” and “naked”
24 allegations are not sufficient, nor are those belied and repelled by the record. Id. NRS
25 34.735(6) states in relevant part, “[Petitioner] must allege specific facts supporting the claims
26 in the petition[.] . . . Failure to allege specific facts rather than just conclusions may cause your
27 petition to be dismissed.” (emphasis added).

28 //

1 **A. Counsel Was Not Ineffective in Communicating Plea Offers to Petitioner**

2 Petitioner’s first claim is that counsel was ineffective for advising Petitioner to reject
3 an earlier plea offer. Supplemental Petition, at 5. A defendant is entitled to effective assistance
4 of counsel in the plea-bargaining process, and in determining whether to accept or reject a plea
5 offer. Lafler v. Cooper, 566 U.S. 156, 162, 132 S. Ct. 1376, 1384 (2012); see also McMann v.
6 Richardson, 397 U.S. 759, 771, 90 S. Ct. 1441, 1449 (1970) (Constitution guarantees effective
7 counsel when accepting guilty plea). Similarly, a “defendant has the right to make a reasonably
8 informed decision whether to accept a plea offer.” Turner v. Calderon, 281 F.3d 851, 880 (9th
9 Cir. 2002) (quoting United States v. Day, 969 F.2d 39, 43 (3rd Cir. 1992)). Importantly, the
10 question is not whether “counsel’s advice [was] right or wrong, but . . . whether that advice
11 was within the range of competence demanded of attorneys in criminal cases.” Id. (quoting
12 McMann, 397 U.S. at 771, 90 S. Ct. at 1449). To establish a claim of ineffective assistance of
13 counsel for advice regarding a guilty plea, a defendant must show “gross error on the part of
14 counsel.” Id. Further, the Nevada Supreme Court has held that “[d]efense counsel has done all
15 he must under the Constitution when he advises his client of the direct consequences of a guilty
16 plea.” Nollette v. State, 118 Nev. 341, 349, 46 P.3d 87, 93 (2002).

17 There is absolutely no tenable assertion that counsel did not advise Petitioner of the
18 potential consequences of her plea, or the earlier plea she chose not to enter into. The potential
19 consequences of each plea were actually inserted into her Guilty Plea Agreement. GPA at 2.
20 Further, in signing her guilty plea agreement, Petitioner affirmed the following statements:

21 All of the foregoing elements, consequences, rights, and waiver of
22 rights have been thoroughly explained to me by my attorney.

23 I believe that pleading guilty and accepting this plea bargain is in my
24 bet interest, and that a trial would be contrary to my best interest.

25 ...

26 My attorney has answered all my questions regarding this guilty plea
27 agreement and its consequences to my satisfaction and I am satisfied
28 with the services provided by my attorney.

1 GPA, at 6-7. Further, Petitioner was canvassed prior to her entry of plea, where the following
2 exchange occurred with the Court:

3 THE COURT: I have two guilty plea agreements before me. Did you
4 read these documents?¹

5 THE DEFENDANT: I did.

6 THE COURT: Did you have an opportunity to discuss them with your
7 lawyer Mr. Goldstein?

8 THE DEFENDANT: Yes, ma'am.

9 THE COURT: Was he available to answer any questions you had?

10 THE DEFENDANT: He was.

11 THE COURT: And did you have any questions for the Court?

12 THE DEFENDANT: I do not.

13 ...

14 THE COURT: So in regards to Case C321808 did you understand the
15 maximum punishment for each count of exploitation of an older or
16 vulnerable person is 2-20 years in the Nevada Department of
17 Corrections?
18

19 THE DEFENDANT: Yes, ma'am.

20 THE COURT: Do you understand the maximum fine is up to \$10,000
21 per count?

22 THE DEFENDANT: Yes, ma'am, I do.

23 THE COURT: Do you understand in regards to two counts of theft
24 that you're pleading guilty to in that case the maximum punishment
25 you face is 1-10 years on each count?

26 THE DEFENDANT: I do.

27
28 ¹ The "two guilty plea agreements" referenced do not include the agreement Petitioner did not to accept, but rather the two guilty plea agreements filed in her two respective cases.

1 THE COURT: And do you understand it's up to a \$10,000 fine on
2 each count?

3 THE DEFENDANT: I do.

4 THE COURT: And do you understand regardless of Count - - of
5 perjury the maximum punishment for perjury is 1-4 years in the
6 Nevada Department of Corrections and a fine of up to \$5000.

7 THE DEFENDANT: I understand that.

8 Recorder's Transcript of Proceedings re Sentencing, at 5-7 October 5, 2018.

9 As such, any argument that Petitioner was not made aware of the potential
10 consequences of entering into either plea agreement is belied by the record. Since counsel fully
11 explained the potential consequences of the respective pleas, he fulfilled his duty. Nollette v.
12 State, 118 Nev. 341, 349, 46 P.3d 87, 93 (2002). It was Petitioner's choice and Petitioner's
13 choice alone to decide which plea she wanted to enter into. That she now has buyer's remorse
14 does not mean her counsel was ineffective.

15 Petitioner makes allegations that counsel should have somehow predicted what the
16 State would argue for at sentencing. Supplemental Petition, at 7-8. Counsel is not charged with
17 predicting the intentions and actions of the State. Counsel's duty is merely to provide
18 defendants with enough information for them to make an informed choice. Further, even if
19 counsel could predict what the State intended to argue for at sentencing, sentencing is up to
20 the Court.

21 Petitioner also alleges that counsel was ineffective for not receiving a report from the
22 retained forensic accountant prior to recommending whether Petitioner enter into the GPA.
23 However, to the extent a forensic accountant's report would have been probative of anything,
24 it is the amount of restitution owed, not Petitioner's guilt. Petitioner has not shown or even
25 alleged that any such report would have proven her innocence. In fact, based on Petitioner's
26 calculations in a subsequent section of her brief, she believes that the restitution she should be
27 mandated to pay in this case was approximately \$100,000 less than stated in her Amended
28 Judgment of Conviction. Even if this were true, the result of counsel waiting for this report

1 would have been that Petitioner would have owed \$100,000 less in restitution. In essence
2 Petitioner is asking for this Court to believe that if she knew her entry into a guilty plea would
3 result in her paying *less* restitution than she currently owes, she would not have entered into
4 the plea. Such an argument lacks credibility on its face. If Petitioner was willing to take a
5 guilty plea that resulted in her owing \$500,000 in restitution, it seems dubious that she would
6 not have been willing to enter into an identical plea deal that resulted in her paying \$400,000
7 in restitution. As such, even if her pleadings are taken at face value, Petitioner cannot show
8 that she was prejudiced by counsel actions. See Kirksey v. State, 112 Nev. 980, 988, 923 P.2d
9 1102, 1107 (1996) (stating that the operative question is whether a defendant can show that
10 were it not for counsel's actions, the defendant would have insisted on going to trial). As such,
11 counsel cannot be found ineffective on this ground

12 Petitioner's claim that she would have rejected the plea agreement had her counsel
13 received an independent accountant report is further belied by her own requested relief.
14 Petitioner is stating that she wants to withdraw from the current GPA, where both parties
15 retained the right to argue at sentencing and enter into the GPA where she would have
16 stipulated to a sentence of eight (8) to twenty (20) years. Supplemental Petition at 7-8. But
17 Petitioner did not reject the stipulated sentence GPA because she thought she would get a
18 longer sentence, she rejected it because she thought she could achieve a shorter sentence if she
19 retained the right to argue at sentencing. Had a report been completed that shows exactly what
20 Petitioner wanted it to show, that she owes less restitution, Petitioner's position that she should
21 receive a shorter sentence would only have been bolstered, as the amount stolen would have
22 been less. It therefore makes no logical sense to argue that such a report would have weakened
23 Petitioner's resolve to test her luck at a sentencing hearing. The reality is that Petitioner took
24 her chances at sentencing, did not get what she hoped for, and now wants a second bite at the
25 apple. However, since both her counsel and this Court advised her of the potential
26 consequences of entering into her plea, she is not entitled to back out of it under the guise of
27 an ineffective assistance of counsel claim. This claim should be denied.

28 //

1 **B. Counsel Was Not Ineffective at Sentencing**

2 Petitioner also brings a variety of arguments surrounding counsel’s alleged
3 ineffectiveness at her sentencing hearing. A defendant’s right to effective assistance of counsel
4 applies to their sentencing hearing. See Lafler v. Cooper, 566 U.S. 156, 165, 132 S. Ct. 1376,
5 1385-86 (2012). “[D]efense counsel has a duty to make reasonable investigations or to make
6 a reasonable decision that makes particular investigations unnecessary.” State v. Love, 109
7 Nev. 1136, 1138, 865 P.2d 322, 323 (1993) (internal quotation marks omitted).

8 At the risk of overusing the phrase, there once again is simply no tenable argument that
9 Petitioner’s counsel was ineffective at sentencing. Prior to sentencing, counsel submitted a
10 detailed nineteen (19) page sentencing memorandum. This sentencing memorandum detailed
11 counsel’s extensive research into, and experience with the case. Counsel cited to grand jury
12 transcripts (Exhibits in Support of Supplemental Petition for Writ of Habeas Corpus
13 (hereinafter “Exhibits”), at 65), the State’s investigation (Exhibits at 61), and comments made
14 by multiple witnesses (Exhibits at 69). Counsel raised a series of arguments in the sentencing
15 memorandum regarding why this Court should consider a more lenient sentence. Counsel
16 began by highlighting that there were never any allegations of physical abuse or neglect made
17 against Petitioner. Exhibits at 57. Counsel pointed out that Petitioner’s billing practice was
18 allegedly meant to cover the costs of not being paid by other wards, and vigorously disputed
19 any notion that Petitioner was living a lavish lifestyle as a result of the crimes. Exhibits at 61-
20 63. Counsel ended the sentencing memorandum by reminding the Court that Petitioner still
21 disputed that she was guilty for many if not all the crimes the State alleged she committed.
22 Exhibits at 74. In addition, counsel sought out and submitted multiple letters in support of
23 Petitioner. Exhibits at 76-80.

24 Counsel went even further at sentencing, speaking extensively on Petitioner’s behalf.
25 At sentencing, counsel began by discussing how he believed the State had spun the facts of
26 the case to make many of Petitioner’s schemes seem worse than they were. Exhibits at 120-
27 22. Counsel went on to express to the Court that Petitioner’s hourly rate was considered
28 standard in the guardianship industry. Exhibits at 124-25. Counsel tried to rebut the fact that

1 Petitioner was keeping cremated remains of her wards in a storage unit by pointing out that
2 Petitioner had reached out to the mortuaries to find out what her options were, and that she
3 had no way of contacting many of the deceased's relatives. Exhibits at 125-26. Counsel even
4 attempted to shift the blame onto Petitioner's co-defendant's by arguing that many of the
5 issues were caused by Petitioner's subordinates, and Petitioner was not fully aware of their
6 actions. Exhibits at 127-28.

7 In fact, the record reflects that counsel was so effective at preparing for sentencing that
8 this Court actually thanked both him and the State for their thorough briefings prior to
9 sentencing. Exhibits at 116. But the Court was not the only person who was impressed with
10 counsel's work. Petitioner herself took time during the sentencing hearing to praise her
11 counsel's work in advocating for her, stating that, "I believe that the pre-sentencing memo that
12 my attorney Mr. Goldstein filed speaks well to what did happen, and I – I think that he really
13 presented it well." Exhibits at 118. The record supports that Petitioner was likewise satisfied
14 with counsel's representations after sentencing. Exhibits at 507-08.

15 When the Court ultimately handed down Petitioner's sentence, it had nothing to do with
16 any alleged ineffectiveness by counsel. The atrocities Petitioner committed are too numerous
17 to count. But here are a few. Petitioner sold her wards' family heirlooms (Exhibits at 145),
18 caused them to live in such financial fear that they would not go to a Walmart or maintain their
19 personal appearances (Exhibits at 149-50), treated a World War II veteran like a personal
20 piggy bank (Exhibits at 151-52), had a woman taping her shoes together with scotch tape
21 (Exhibits at 154), and depleted bank accounts to the point her wards could not afford dental
22 work (Exhibits at 158-59). It was these stories, and countless others, that resulted in Petitioner
23 receiving the sentence she did. Exhibits at 211. Any claim to the contrary is patently absurd.
24 Petitioner's allegations of ineffective counsel are just the latest steps in Petitioner's journey of
25 being either unwilling or unable to take accountability for her actions and the anguish she has
26 caused to countless members of this community. Given counsel's more than reasonable
27 performance at sentencing, no claim of ineffective assistance at sentencing should be
28 entertained.

1 Petitioner attempts to skirt this obvious conclusion through a series of meritless
2 arguments. Broadly speaking, these arguments fall into two camps: arguments counsel should
3 have allegedly objected to, and mitigating evidence counsel should have allegedly introduced.

4 The State will first address the various arguments Petitioner claims her counsel should
5 have objected to. As an initial point, counsel has the “immediate and ultimate responsibility
6 of deciding if and when to object, which witnesses, if any, to call, and what defenses to
7 develop.” Rhyne v. State, 118 Nev. 1, 8, 38 P.3d 163, 167 (2002). Given that the counsel’s
8 actions at sentencing were clearly reasonable, Petitioner should not be able to make out an
9 ineffective assistance of counsel claim on the basis of now nitpicking counsel’s arguments at
10 sentencing. Nevertheless, all of Petitioner’s arguments are without merit.

11 Petitioner first claims Petitioner should have objected to the State’s argument that she
12 still has not taken responsibility for her actions by only be willing to enter into an Alford plea.
13 Petitioner’s argument seems to be based on the holding of Brown v. State, 113 Nev. 275, 291,
14 934 P.2d 235 (1997) where the Nevada Supreme Court held:

15 The district court violated Troy's Fifth Amendment rights by
16 considering his “lack of remorse” when he still had a constitutional
17 right to maintain his innocence and by threatening to impose a harsher
18 sentence if Troy refused to admit his guilt. Troy was unable to express
19 remorse sufficient to satisfy the judge without foregoing his right to
not incriminate himself, and the fact that he took the stand at trial does
not change this analysis because Troy maintained his innocence

20 Brown is inapposite to the instant case. Brown considers a scenario where the Court
21 explicitly bases its sentence on a defendant’s maintenance of innocence. Here, the Court did
22 no such thing. Exhibits, at 211.

23 To the extent Petitioner’s counsel could have objected to the State’s comments,
24 counsel’s decision not to did not prejudice Petitioner. Nowhere in the record is it indicated that
25 the Court relied on this factor in handing down Petitioner’s sentence. As the State has
26 explained above, the Court sentence was based on the facts of the case and the multitude of
27 victim impact speakers who testified at Petitioner sentencing hearing. Exhibits, at 211.

28 //

1 Therefore, Petitioner was not prejudiced by Counsel's lack of objection, and this argument is
2 without merit.

3 Petitioner next argues that counsel should have objected to the State making incorrect
4 statements in its sentencing memorandum that several of the victims never needed
5 guardianship services. Supplemental Petition at 11. However, Petitioner is incorrect in
6 asserting there was no evidence that this claim was true. Petitioner's entire argument seems to
7 be premised on the notion that unless there is medical documentation of each victim's lack of
8 need for guardianship prior to Petitioner being appointed as their guardian, then the State's
9 claim could not be correct. But there is a variety of other kinds of evidence that could and did
10 document that many of the individuals for whom Petitioner was appointed guardian did not in
11 fact need guardianship. As the State documented in its sentencing memo, eleven (11) different
12 wards were able to submit medical documentation showing that they did not need a guardian
13 once Petitioner had been removed from their lives. Exhibits at 45. Further, testimony at the
14 sentencing hearing by Clark County Public Guardian Karen Kelly further demonstrated that
15 multiple other individuals Petitioner was the guardian of had absolutely no need for her
16 services. Exhibits at 150-51, 159-60. As such, Petitioner's notion that the State gave inaccurate
17 facts to this Court is entirely belied by the record. Therefore, any objection offered by counsel
18 would have been futile. Counsel cannot be ineffective for failing to make futile objections or
19 arguments. See Ennis v. State, 122 Nev. 694, 706, 137 P.3d 1095, 1103 (2006). Counsel
20 therefore cannot be found ineffective on this ground.

21 Petitioner next argues that counsel should have objected to the State's argument
22 regarding the original number of charges Petitioner faced. Supplemental Petition, at 14.
23 Specifically, Petitioner asserts that the State should not be able to "reward itself" for
24 overcharging Petitioner by then making claims that the dismissal of those charges is all the
25 leniency Petitioner was due. The State would like to assure Petitioner that it takes no pleasure
26 in the fact that she committed two hundred seventy (270) crimes, nor engages in the bartering
27 of justice for rhetorical shock value at sentencing as some kind of perverse "reward." The fact
28 of the matter is Petitioner committed two hundred seventy (270) crimes. That is not a

1 determination that was made by the State, it was a determination made by this community in
2 the form of a Grand Jury indictment. The State allowed Petitioner to proceed to sentencing on
3 only five (5) of those charges. That Petitioner was sentenced for less than 2% of the crimes
4 she committed is an act of leniency that is virtually unheard of. The State was absolutely
5 correct to bring this point up. For counsel to object to such an argument would only have
6 served to make Petitioner look like she was trying to minimize the pain and suffering she has
7 caused, a strategy whose rhetorical value is dubious at best. More importantly, there is no law
8 Petitioner identifies stating that such an argument is improper. As such, counsel was not
9 ineffective for not objecting to this argument.

10 Petitioner next argues that counsel should have objected to the State's argument that
11 more serious theft offenses should be punished with more serious penalties. Supplemental
12 Petition, at 16. In its sentencing memorandum, the State claimed:

13 As stated in this memorandum, \$559,205.32 in an extremely large
14 sum of money to steal. When looking at the punishment aspect of for
15 thefts, clearly minimal thefts deserve less punishment than high-level
16 thefts. The fact that the Felony Theft statute allows for punishment of
17 up to four (4) to ten (10) years in prison, and that Exploitation allows
18 for punishment of up to eight (8) to twenty (20) years in prison, per
offense, is proof that the legislature intended there to be harsher
punishment for serious thefts and exploitation.

19 Exhibits, at 51. Petitioner has tried to paint this argument as the State claiming that Petitioner
20 deserved a harsher sentence because she was charged with violating NRS 200.5099. This is
21 clearly incorrect, as even a cursory glance at the State's memo shows that the point the State
22 was making was that people who steal more money should be punished more severely. The
23 statutory range attached to the Felony Theft and Exploitation statutes was merely illustrative
24 of this point. This is not some radical idea or unethical argument to present to the court.
25 Petitioner stole a large sum of money. Her punishment should, and did, reflect that. Absent
26 the clearly incorrect reading of the State's argument that Petitioner now urges this Court to

27 //

1 engage in, it is unclear exactly what Petitioner is claiming counsel should have objected to.
2 The underlying facts of the case are clearly a relevant consideration for the State to urge the
3 Court to take into account during sentencing. As such, any objection by counsel would have
4 been futile. Given that counsel has no obligation to make futile objections, counsel cannot be
5 found ineffective on this ground.

6 Petitioner next argues that counsel should have presented information to the Court that
7 there were allegations that Marlene Homer was being abused, and this accounted for why
8 Petitioner moved Homer to a different location. Supplemental Petition, at 16. Petitioner also
9 alleges that counsel should have submitted information that Homer had been exploited by a
10 tax preparer before Petitioner became her guardian. According to Petitioner, this would have
11 undercut the State's argument that Homer was moved due to mismanagement of funds. Id.
12 With regards to the tax preparer, such information would have been wholly irrelevant. As
13 Petitioner states, any alleged exploitation by the tax preparer would have occurred before
14 Petitioner got involved. How then said tax preparer's actions could have influenced Petitioner
15 remains a mystery. In regards to the allegations of abuse, Petitioner has not cited to any
16 evidence that these allegations even existed. As such, this is a bare and naked allegation.
17 Further, the State would note that when Petitioner believed a different ward was being
18 exploited, she did not move the ward, but rather went down to the care facility and yelled at
19 the staff. Exhibits, 67-68. As such, any notion that allegations of abuse or exploitation were
20 the motivation behind moving Homer would seem to be inconsistent with Petitioner's actions
21 at other points in time. A habeas corpus petitioner must prove the disputed factual allegations
22 underlying his ineffective-assistance claim by a preponderance of the evidence." Means v.
23 State, 120 Nev. 1001, 1012, 103 P.3d 25, 33 (2004). In regards to this claim, Petitioner has
24 failed to meet this burden. Further, even if this information did exist, its probative value in
25 affecting sentencing would have been slight. Counsel had already stressed to the Court that he
26 believed the State was spinning facts to make Petitioner's behavior seem more devious than it
27 was. As such, this argument is without merit.

28 //

1 Petitioner next alleges that counsel was ineffective for not asserting that Petitioner spent
2 ten or more hours going over her cases with a public guardian prior to leaving Nevada.
3 Supplemental Petition at 16. Petitioner alleges that this would have undercut the States
4 argument that Petitioner left many of her wards without a guardian when she left Nevada.
5 Petitioner has not cited to or presented any information that this actually occurred. As such, it
6 is a bare and naked allegation suitable only for summary denial. Further, whether Petitioner
7 discussed with someone that she was leaving her wards without a guardian does not change
8 the fact that she left them without a guardian. As Karen Kelly stated at sentencing, the public
9 guardian's office had to step in on forty-five (45) cases. Exhibits at 148. As such, any such
10 mention of this alleged conversation would not have affected the ultimate outcome at
11 sentencing, and counsel cannot be found ineffective on this ground.

12 Petitioner next argues that counsel should have presented information that the State had
13 previously stated Petitioner acted appropriately by retaining the remains of deceased wards.
14 Counsel had already placed Petitioner's use of the remains into context to try and paint
15 Petitioner in as positive a light as possible. Exhibits at 125-26. Any additional argument on
16 this issue would have been duplicative and only served to further the State's arguments that
17 Petitioner was refusing to take accountability or show remorse for her actions. As such,
18 counsel was not ineffective for not raising these arguments.

19 Petitioner next argues that counsel was ineffective for not objecting to the lack of notice
20 regarding the victim speakers. Supplemental Petition, at 17. As Petitioner concedes, and the
21 record makes clear, counsel did object to the victim speakers. Id.; Exhibits at 140-42. The
22 Court allowed for the victim speakers to speak, but ruled that it would allow counsel to make
23 appropriate objections to each speaker. As such, any claim that counsel did not object to the
24 lack of notice is belied by the record and must be denied. Hargrove v. State, 100 Nev. 498,
25 502, 686 P.2d 222, 225 (1984).

26 Petitioner then goes on to argue that had counsel been provided proper notice, there
27 was additional information counsel could have provided regarding many of the victims that
28 would have called their credibility into question, or shown that certain statements made by the

1 victims were incorrect. Supplemental Petition at 18. The State would note that none of the
2 information Petitioner now alleges counsel should have brought up refers to any inaccuracies
3 regarding Petitioner's actual crime of extorting these victims for money. Rather, it basically
4 amounts to information regarding the context in which the crimes were committed or asserting
5 that counsel should have attempted to impeach the character of these speakers. Even if the
6 information Petitioner presents were true, the reality is that counsel was not noticed of these
7 victim speakers, and so any inability to look into them was patently beyond his control. As
8 such, Counsel cannot be found ineffective on this ground, and this claim must be denied.

9 **C. Counsel Was Not Ineffective for Not Objecting to Improperly Calculated**
10 **Restitution**

11 Petitioner next argues that counsel was ineffective for failing to challenge the amount
12 of restitution Petitioner was ordered to pay. Supplemental Petition, at 24. The Nevada Supreme
13 Court has stated that a District Court may not rely on impalpable or highly suspect evidence
14 in determining restitution. See Martinez v. State, 115 Nev. 9, 13, 974 P.2d 133, 135 (1999);
15 see also Lloyd v. State, 94 Nev. 167, 576 P.2d 740 (1978); Silks v. State, 92 Nev. 91, 545 P.2d
16 1159 (1976). Instead, the Courts have been cautioned to rely on accurate and reliable evidence.
17 Martinez, 115 Nev. at 13, 974 P.2d at 135. While a defendant is entitled to obtain and present
18 evidence that challenges the restitution sought by the State, a defendant is not entitled to a full-
19 blown evidentiary hearing on the matter. Id.

20 First, as the State articulates in the subsequent section, Petitioner's allegations that her
21 sentence were based purely on the amount she was ordered to pay in restitution is belied by
22 the record and a gross oversimplification of the State's arguments at sentencing. As the State
23 and victim's articulated at sentencing, the impact of Petitioner's crimes went far beyond the
24 financial toll they took on her victims. Also relevant to her sentence was the sheer volume of
25 malfeasance committed, as well as the impact her actions had on the day to day lives of her
26 victims. Any argument that her sentence was predicated purely on the restitution determination
27 is thus without merit. Whether Petitioner stole \$500,000, \$400,000, or \$300,000 does not
28 change that her wards were forced to go without shoes or contact from their loved ones, and

1 had their belongings sold without their consent. It was on this basis that Petitioner's sentence
2 was handed down, and any inaccuracies in the restitution determination did not affect the
3 sentence which this Court imposed. See Exhibits at 211 (where in handing down Petitioner's
4 sentence the Court discussed the impact Petitioner's actions had on her victims, but not the
5 amount of money stolen). As such, to the extent any prejudice was caused to Petitioner by an
6 incorrect restitution determination, it was only in the amount of restitution she was ordered to
7 pay, and not in the sentence imposed. Therefore, if there was an incorrect restitution
8 determination, Petitioner is not entitled to be resentenced, but merely to have the restitution
9 determination reexamined. See Strickland, 466 U.S. at 686-87, 104 S. Ct. at 2063-64 (stating
10 that a defendant must demonstrate prejudice to succeed on an ineffective assistance of counsel
11 claim).

12 Petitioner points out a number of alleged inaccuracies regarding restitution. In
13 Petitioner first points to the Grand Jury transcript as evidence that Petitioner returned \$50,000
14 of the \$167,204.49 she owed to Dorothy Trumbich's estate. This representation appears to be
15 correct. Exhibits at 479. Petitioner also points to an email stating that \$8,529.84 of the
16 \$32,006.72 was sent to Baxter Burns' relatives. Given that Burns' relative responded to this
17 email stating that she indeed received this check, this representation also seems to be accurate.
18 Exhibits at 481-83.

19 Petitioner next argues that a portion of the restitution amount articulated in Petitioner's
20 judgment of conviction is too unspecific to be lawful. Petitioner points out that the enumerated
21 restitution in the Judgment of Conviction only adds up to \$412,943.02, while the Amended
22 Judgment of Conviction states that Petitioner is to pay \$554,397.71. Petitioner claims that the
23 remainder of the restitution is based on a series of scams Petitioner ran to defraud her wards
24 out of money. Supplemental Petition at 26. This claim has no basis in the record. The Amended
25 Judgment of Conviction does not reflect that this is what the remainder of the restitution is
26 attributable to. Further, the sentencing transcript reveals that the restitution amount that
27 Petitioner was ordered to pay was aggregated from her crimes in this case, as well as the crimes

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1 for which she was adjudicated guilty in C-18-329886-2. Exhibits at 103.² Petitioner pled in
2 both cases as part of a global resolution of her pending cases. Id. at 1-2. Counsel was aware
3 how the restitution amount was determined, and as such knew that any objection would be
4 futile. Exhibits at 103.³ Counsel cannot be held ineffective for not making futile arguments.
5 See Ennis v. State, 122 Nev. 694, 706, 137 P.3d 1095, 1103 (2006).

6 The State would further object to Petitioner's baseless contention that the State never
7 attributed the financial losses from Petitioner's various schemes to specific individuals.
8 Supplemental Petition at 26-27. Included in the discovery were various reports documenting
9 not only how these schemes took place, but the financial breakdown to the specific wards that
10 were affected. The State has reattached these reports to its instant Response as Exhibits 1-3.
11 For a breakdown of what wards were harmed in the double billing scheme through ward visits,
12 see Exhibit 1⁴ at 25, 27, 30, and 33. For a breakdown of what wards were harmed in the double
13 billing through shopping trips scheme, see Exhibit 1 at 38-39. For a breakdown of what wards
14 were harmed in the double billing scheme through court visits, see Exhibit 1 at 40-41. For a
15 breakdown of what wards were harmed in the double billing scheme through bank deposits,
16 see Exhibit 1 at 42.

17 The State further provided in discovery that broke down how wards not in one of the
18 four facilities covered in the report attached as Exhibit 1 were financially harmed. See Exhibit
19 2 at 4-7; Exhibit 3 at 22-35. Further, each of the reports the State has attached were each
20 supported by their own numerous exhibits, all of which have been provided in discovery. Each
21 victim in every scheme, as well as the precise dollar amount stolen from them by Petitioner
22 has been meticulously researched and demonstrated. The restitution was derived from this

23 _____
24 ² The State has been unable to gain access to this case via Odyssey, and believes that the case
may have been sealed due to a co-defendant proceeding to trial.

25 ³ It is the State's belief that this is how the restitution figure was arrived at in the Judgment of
26 Conviction. However, given that the other case appears to be sealed, the State has been unable
to access the Judgment of Conviction to C-18-329886-2 to confirm this.

27 ⁴ Exhibit 1 deals only with wards who were living at one of the following four facilities: Joyful
28 Senior Care, Joyful Senior Care Haven II, Spenser Luxury Care, Lakeview Terrace Assisted
Living

1 research. There can be no serious contention that the State “lumped all of these schemes”
2 together as Petitioner now insists.

3 Petitioner goes on to claim that the State’s restitution calculations in general were
4 inaccurate. Supplemental Petition at 27. As evidence, Petitioner points to her own created
5 spreadsheet where she simply lists the amount she believes she owes after a review of the
6 discovery. Besides offering no evidence besides her own spreadsheet that the State’s
7 calculations were incorrect, the State notes that what Petitioner is basically advocating for is
8 that this Court find her trial counsel ineffective for not fully litigating the restitution owed at
9 sentencing. As the Nevada Supreme Court has made clear, counsel was not entitled to make
10 such an argument. See Martinez, 115 Nev. at 13, 974 P.2d at 135. (stating that a defendant is
11 not entitled to a full-blown evidentiary hearing on the issue of restitution at sentencing). Given
12 that Petitioner has not shown that the State’s calculations as to restitution were incorrect,
13 counsel cannot be found ineffective for not objecting to their use at sentencing.

14 As a summary for this section, the State would submit that counsel was not ineffective
15 at sentencing for not objecting to restitution because many of Petitioner’s underlying claims
16 are simply false. The evidence which the State relied on to support its restitution figures were
17 neither palpable nor highly suspect. As such, there was no basis under which counsel could
18 have objected. The only two restitution claims that seem to have any merit are the \$50,000
19 returned to Ms. Trumbich’s estate, and the \$8,529.84 returned to Baxter Burns’ relatives.
20 While the State has no objection to the restitution in Petitioner’s Judgment of Conviction being
21 amended to reflect these payments having been made, Petitioner has not and cannot show that
22 she likely would have received a more favorable sentence if these payments had been brought
23 to the attention of the Court at sentencing. As such, counsel was not ineffective, and this claim
24 should be denied.

25 **D. Counsel Was Not Ineffective for Not Objecting to The Court’s Sentence**

26 Petitioner argues that counsel should have objected to the sentence the Court handed
27 down as unreasonable. Supplemental Petition at 28. It is unclear what good such an objection
28 would have done. Petitioner’s claim seems to be based on the idea that if counsel had pointed

1 out that the Court's sentence exceeded that recommended by the office of Parole and
2 Probation, then this Court would have handed down a more lenient sentence. Supplemental
3 Petition, at 28-30. However, the Court explicitly stated on the record that it noted Parole and
4 Probation's recommendation and was choosing to depart from it based on the facts of the
5 crime. Exhibits at 211-12. Therefore, Petitioner was not prejudiced by counsel's actions, and
6 counsel cannot be found ineffective on this ground.

7 Petitioner makes a related claim on page 30 alleging that her sentence constitutes cruel
8 and unusual punishment. The Eighth Amendment to the United States Constitution as well as
9 Article 1, Section 6 of the Nevada Constitution prohibits the imposition of cruel and unusual
10 punishment. The Nevada Supreme Court has stated that "[a] sentence within the statutory
11 limits is not 'cruel and unusual punishment unless the statute fixing punishment is
12 unconstitutional or the sentence is so unreasonably disproportionate to the offense as to shock
13 the conscience.'" Allred v. State, 120 Nev. 410, 92 P.2d 1246, 1253 (2004) (quoting Blume
14 v. State, 112 Nev. 472, 475, 915 P.2d 282, 284 (1996) (quoting Culverson v. State, 95 Nev.
15 95 Nev. 433, 435, 596 P.2d 220, 221-22 (1979)).

16 Additionally, the Nevada Supreme Court has granted district courts "wide discretion"
17 in sentencing decisions, and these are not to be disturbed "[s]o long as the record does not
18 demonstrate prejudice resulting from consideration of information or accusations founded on
19 facts supported only by impalpable or highly suspect evidence." Allred, 120 Nev. at 410, 92
20 P.2d at 1253 (quoting Silks v. State, 92 Nev. 91, 94, 545 P.2d 1159, 1161 (1976)). A
21 sentencing judge is permitted broad discretion in imposing a sentence and absent an abuse of
22 discretion, the district court's determination will not be disturbed on appeal. Randell v. State,
23 109 Nev. 5, 846 P.2d 278 (1993) (citing Deveroux v. State, 96 Nev. 388, 610 P.2d 722 (1980)).
24 As long as the sentence is within the limits set by the legislature, a sentence will normally not
25 be considered cruel and unusual. Glegola v. State, 110 Nev. 344, 871 P.2d 950 (1994).

26 Petitioner does not allege that her sentence is facially invalid, only that it is not
27 proportional to her crime. This claim is absurd. Petitioner sold her wards' family heirlooms
28 (Exhibits at 145), caused them to live in such financial fear that they would not go to a

1 Walmart or maintain their personal appearances (Exhibits at 149-50), treated a World War II
2 veteran like a personal piggy bank (Exhibits at 151-52), had a woman taping her shoes together
3 with scotch tape (Exhibits at 154), and depleted bank accounts to the point her wards could
4 not afford dental work (Exhibits at 158-59). Petitioner stole over half a million dollars from
5 the most vulnerable of this communities' citizens, and had them living in constant financial
6 fear. Petitioner treated the remains of deceased wards like old Christmas decorations, and left
7 them in an unpaid storage unit to be auctioned off. There is no legal sentence this Court could
8 have handed down that would have been to severe for the pain and hardship Petitioner has
9 caused. It is her actions, not the sentence, which shocks the conscience.

10 Petitioner attempts to use statistics to validate her incredulous claim that her sentence
11 is cruel and unusual. As an initial point, the State disputes that a statistical model can or should
12 substitute for a judge's discretion in interpreting the eighth amendment. That being said,
13 Petitioner relies on a regression analysis that predicts her sentence should be forty-eight (48)
14 months in prison. However, a regression analysis is only as good as its data points, a factor
15 that has not been presented for analysis. For example, there is no evidence that the residuals
16 are normally distributed (while there is a normal probability plot in the exhibits, it is blank).
17 Further, the data output represents that the skewness is 2.55 while the kurtosis is 8.27. Exhibits
18 at 519-20. Both indicators would seem to represent that the data is not normally distributed.
19 This is particularly true given the small sample size of 31.⁵

20 Even if the data were normally distributed⁶, the State would also note that adjust R
21 squared for this analysis is .108. Such a measurement functionally means that the amount of
22 money stolen only predicts 10.8% of the variance in sentences handed down.⁷ Said otherwise,
23 89% of why sentences differ in the sample Petitioner has provided has nothing to do with the
24 amount of money stolen. In legal terms, this is recognized as defendants not being similarly

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26 ⁵ See <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3591587/>

27 ⁶ The State concedes that to the extent the regression model was estimated using ordinary
least squares regression, that such a model is generally robust to non-normality.

28 ⁷ <https://blog.minitab.com/blog/adventures-in-statistics-2/regression-analysis-how-do-i-interpret-r-squared-and-assess-the-goodness-of-fit>

1 situated, a common reason acknowledged as explaining why sentences for similar crimes will
2 vary within the statutory range. This value also shows that Petitioner’s argument that the
3 amount of money stolen is the most important factor at sentencing in a financial crime
4 (Supplemental Petition at 32) is belied by her own evidence.

5 Along this same point, Petitioner has not offered meaningful evidence that she is
6 similarly situated to any of the defendant’s contained in the sample. How many of the
7 defendant’s in the sample negatively impacted so many lives that a grand jury ultimately found
8 it appropriate to bring two hundred seventy (270) charges against them. The State will not
9 rehash the heinous nature of Petitioner’s crimes, but absent a showing by Petitioner that any
10 of the defendants in her sample are similarly situated both in quantity and severity of
11 malfeasance, her attempt to compare her sentence to theirs is ultimately not persuasive. As
12 such, Petitioner has not shown that her sentence is cruel and unusual, and this claim must be
13 denied.

14 **II. PETITIONER WAS NOT DEPRIVED OF HER RIGHT TO A DIRECT**
15 **APPEAL**

16 Finally, Petitioner argues that she was deprived her right to a direct appeal in the instant
17 case. Supplemental Petition, at 33. The Nevada Supreme Court has ruled that “trial counsel
18 must inform a convicted client of the right to appeal. This duty includes informing the client
19 of the procedures for filing an appeal as well as the advantages and disadvantages of filing an
20 appeal.” Lozada v. State, 110 Nev. 349, 356, 871 P.2d 944, 948 (1994), abrogated on other
21 grounds by Rippo v. State, 134 Nev. 411, 423 P.3d 1084 (2018). The Nevada Supreme Court
22 has further held “that an attorney has a duty to perfect an appeal when a convicted defendant
23 expresses a desire to appeal or indicates dissatisfaction with a conviction.” Id. at 354, 871 P.2d
24 at 947. “[P]rejudice may be presumed for purposes of establishing the ineffective assistance

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1 of counsel when counsel's conduct completely denies a convicted defendant an appeal.” Id. at
2 357, 871 P.2d at 949.

3 However, “there is no constitutional requirement that counsel must always inform a
4 defendant who pleads guilty of the right to pursue a direct appeal.” Thomas v. State, 115 Nev.
5 148, 150, 979 P.2d 222, 223 (1999). But where a defendant who has pled guilty expresses a
6 desire to appeal, counsel has a duty to file and perfect the appeal. Thomas v. State, 115 Nev.
7 148, 151, 979 P.2d 222, 224 (1999).

8 As the Nevada Supreme Court illustrated in Franklin v. State, 110 Nev. 750, 752, 877
9 P.2d 1058, 1059 (1994), the claims a defendant who enters into a guilty plea agreement can
10 bring on appeal are limited. In discussing the types of claims available for a direct appeal of a
11 judgment of conviction stemming from a guilty plea, the Nevada Supreme Court stated:

12 These claims could include a challenge to the constitutional validity
13 of the statute on which the conviction was based; a challenge to the
14 sentence imposed on constitutional or other grounds; a claim that the
15 state breached the plea agreement at sentencing; a challenge to the
16 procedures employed that led to the entry of the plea, if that challenge
17 does not address the voluntariness of the plea; and a claim that the
18 district court entertained an actual bias or that there were other
conditions that rendered the proceedings unfair. This list is intended
to be illustrative, rather than inclusive.

19 Id. 752, 877 P.2d at 1059 (1994), disapproved of on other grounds by Thomas v. State, 115
20 Nev. 148, 979 P.2d 222 (1999).

21 In the instant case, Petitioner was not deprived of her right to a direct appeal. To be
22 sure, Petitioner expressed her dissatisfaction with her sentence to trial counsel. Exhibits at 507.
23 But Petitioner never specifically articulated that she wanted to file a direct appeal, nor did she
24 articulate any specific grievance that would have been suitable under her limited right to a

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1 direct appeal. Compare Exhibits at 507 with Franklin, 110 Nev. at 752, 877 P.2d at 1059. As
2 such, counsel correctly pointed out to Petitioner that her best course of action was to file a
3 Petition for Writ of Habeas Corpus. Counsel even went as far as to point Petitioner towards
4 the correct statutes, and lay out the types of claims she should consider bringing in such a
5 Petition. Therefore, Petitioner was not deprived of her right to a direct appeal, and this claim
6 should be denied.

7 **III. PETITIONER IS NOT ENTITLED TO AN EVIDENTIARY HEARING**

8 Petitioner requests an evidentiary hearing on page 35 of her Supplemental Petition.
9 NRS 34.770 determines when a defendant is entitled to an evidentiary hearing. It reads:

- 10 1. The judge or justice, upon review of the return, answer and all
11 supporting documents which are filed, shall determine whether an
12 evidentiary hearing is required. A petitioner must not be discharged
13 or committed to the custody of a person other than the respondent
14 unless an evidentiary hearing is held.
15 2. If the judge or justice determines that the petitioner is not entitled
16 to relief and an evidentiary hearing is not required, he shall dismiss
17 the petition without a hearing.
18 3. If the judge or justice determines that an evidentiary hearing is
19 required, he shall grant the writ and shall set a date for the hearing.

20 The Nevada Supreme Court has held that if a petition can be resolved without
21 expanding the record, then no evidentiary hearing is necessary. Marshall v. State, 110 Nev.
22 1328, 885 P.2d 603 (1994); Mann v. State, 118 Nev. 351, 356, 46 P.3d 1228, 1231 (2002). A
23 defendant is entitled to an evidentiary hearing if his petition is supported by specific factual
24 allegations, which, if true, would entitle him to relief unless the factual allegations are repelled
25 by the record. Marshall, 110 Nev. at 1331, 885 P.2d at 605; see also Hargrove v. State, 100
26 Nev. 498, 503, 686 P.2d 222, 225 (1984) (holding that “[a] defendant seeking post-conviction

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1 relief is not entitled to an evidentiary hearing on factual allegations belied or repelled by the
2 record”). “A claim is ‘belied’ when it is contradicted or proven to be false by the record as it
3 existed at the time the claim was made.” Mann, 118 Nev. at 354, 46 P.3d at 1230 (2002). It is
4 improper to hold an evidentiary hearing simply to make a complete record. See State v. Eighth
5 Judicial Dist. Court, 121 Nev. 225, 234, 112 P.3d 1070, 1076 (2005) (“The district court
6 considered itself the ‘equivalent of . . . the trial judge’ and consequently wanted ‘to make as
7 complete a record as possible.’ This is an incorrect basis for an evidentiary hearing.”).

8 Further, the United States Supreme Court has held that an evidentiary hearing is not
9 required simply because counsel’s actions are challenged as being unreasonable strategic
10 decisions. Harrington v. Richter, 131 S. Ct. 770, 788 (2011). Although courts may not indulge
11 post hoc rationalization for counsel’s decision making that contradicts the available evidence
12 of counsel’s actions, neither may they insist counsel confirm every aspect of the strategic basis
13 for his or her actions. Id. There is a “strong presumption” that counsel’s attention to certain
14 issues to the exclusion of others reflects trial tactics rather than “sheer neglect.” Id. (citing
15 Yarborough v. Gentry, 540 U.S. 1, 124 S. Ct. 1 (2003)). Strickland calls for an inquiry in the
16 objective reasonableness of counsel’s performance, not counsel’s subjective state of mind. 466
17 U.S. 668, 688, 104 S. Ct. 2052, 2065 (1994).

18 In the instant case, no evidentiary hearing is warranted. While Petitioner attempts to
19 raise a series of issues with counsel’s actions at sentencing, the record clearly demonstrates
20 that counsel performed effectively during all relevant stages of the criminal proceeding.
21 Petitioner herself has acknowledged this fact on multiple occasions. See Exhibits at 116-18,
22 508. Further, all of her arguments regarding what she believes counsel should have done at
23 sentencing are entirely without merit. As such, there is no need for an evidentiary hearing, and
24 this request should be denied.

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1 CONCLUSION

2 For the reasons set forth above, the court should deny Petitioner's Petition for Writ of
3 Habeas Corpus.

4 DATED this 20th day of March, 2021.

5 Respectfully submitted,
6 STEVEN B. WOLFSON
7 Clark County District Attorney
8 Nevada Bar #001565

9 BY /s/ Alexander Chen
10 ALEXANDER CHEN
11 Chief Deputy District Attorney
12 Nevada Bar #10539

13 CERTIFICATE OF ELECTRONIC TRANSMISSION

14 I hereby certify that service of the above and foregoing was made this 20th day of
15 March, 2021, by electronic transmission to: Jamie J. Resch, Esq
16 jresch@convictionsolutions.com

17 BY /s/ Zem Martinez
18 Zem Martinez,
19 Secretary for the District Attorney's Office
20
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27

28 JV/ab/MVU

Exhibit 1

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
OFFICER'S REPORT

Event #: 150819-2043

April L. Parks – A Private Professional Guardian Report Two of Two

SUBJECT

DIVISION REPORTING: HSD DIVISION OF OCCURRENCE: HSD
DATE & TIME OCCURRED: _____ LOCATION OF OCCURRENCE: Within Jurisdiction of Clark County

SYNOPSIS:

This report is Report number **Two of Two** main reports detailing the investigation of April L. Parks (PARKS), a court appointed Private Guardian, Mark Simmons (SIMMONS), her office manager and second-in-command, and Gary Neal Taylor (TAYLOR), the husband and employee of PARKS. The investigation centers on their management of the financial affairs of numerous clients over whom PARKS was given guardianship authority by the Clark County Family Court.

If a Nevada resident becomes unable to manage his/her own personal and/or financial affairs, a petition can be filed with the Family Court under Chapter 159 of the Nevada Revised Statutes (NRS) requesting that a guardian be appointed to manage the person's affairs on their behalf. An inability to manage their own affairs may be due to a physical or mental impairment that prevents the person from properly managing their affairs or taking care of themselves or their property, or both. Persons may be either "incompetent" or have "limited capacity" in order for the court to determine that the appointment of a guardian is necessary.

NRS Chapter 159 creates and defines "Private Professional Guardians", including requiring certification of private guardians through the Center for Guardianship Certification (CGC).

This investigation identified that PARKS operated a guardianship business under the name, A Private Professional Guardian, LLC (APPG) and was a certified guardian as defined by NRS 159. This investigation identified that PARKS formed this business in 2011, but was acting as a private guardian for several years prior to forming APPG. This investigation identified that PARKS had been appointed guardian in more than 250 cases since 2007.

This investigation identified that SIMMONS was also a National Certified Guardian with an extensive background and experience in the guardianship, elder care and health industries, having worked as a care facility administrator and qualified dementia care specialist. SIMMONS also occupied a management position within APPG, acting as the office manager and exercising supervisory authority over other employees, including the case managers. Evidence shows that SIMMONS was responsible or involved in the preparation of accountings that were filed by PARKS in each case and he was also responsible for the preparation of invoices for the payment of PARKS fees and the deposit of funds into ward's bank accounts.

Full details of the business practices of PARKS and SIMMONS through the operation of APPG, the complete background and experience of PARKS and SIMMONS, the identities and roles of the employees of APPG, and details of

Date and Time of Report: 11/01/2016 Officer: Colin Haynes P#: 6160

Approved By: _____ Officer: Jaclyn O'Malley P#: 089

SIGNATURE: _____

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

the various fraudulent billing schemes employed by PARKS and SIMMONS are set out in Report One. This report specifically details:

- PARKS repeatedly violated the requirements of NRS 159 by failing to file inventories of her wards assets in a timely manner, failing to file a bond or block wards' bank account as required by statute, failing to file annual accountings in a timely manner, and failing to notify the court of the death of a ward in a timely manner. These deliberate failings on the part of PARKS to comply with the statute enabled her to control wards assets and income and reduced the opportunity for court oversight of her handling of her wards affairs. Details of these compliance violations are set out in this report.
- Over a period of several years, on numerous occasions while operating her guardianship business, PARKS filed false documents with the Clark County Family Court. Details of these false documents are set out in this report. Further, PARKS and SIMMONS committed perjury and suborned perjury in the filing of these documents by making statements under penalty of perjury that they knew were false.
- PARKS and SIMMONS engaged in a billing fraud scheme in which PARKS and SIMMONS submitted invoices to the court representing that APPG staff had performed valuable services for the wards over whom PARKS had guardianship; said invoices containing false statements regarding the amount of time that was dedicated to each ward and the fees APPG was entitled to receive for those services. In connection with those falsified invoices, PARKS paid herself fees from the assets and income of her wards, thereby defrauding/exploiting her wards of money. Details of this double-billing fraud scheme are set out in the report.
- The income earned by PARKS through the operation of APPG and the disbursement of that income, including salaries earned by the employees.

INVESTIGATION:

In June 2015, the Las Vegas Metropolitan Police Department (LVMPD) and the Nevada Attorney General's Office (NVAG) opened a joint criminal investigation into the business practices of April L. Parks (PARKS) and her business, A Private Professional Guardian, LLC (APPG). This investigation was predicated on a series of complaints filed against PARKS with both LVMPD and the NVAG.

➤ **Guardianship defined**

Nevada Revised Statute Chapter 159 governs guardianship matters and defines a Guardian and a Private Professional Guardian:

NRS 159.017 "Guardian" defined. *"Guardian" means any person appointed under this chapter as guardian of the person, of the estate, or of the person and estate for any other person, and includes an organization under NRS 662.245 and joint appointees. The term includes, without limitation, a special guardian or, if the context so requires, a person appointed in another state who serves in the same capacity as a guardian in this State.*

NRS 159.024 "Private professional guardian" defined. *"Private professional guardian" means a person who receives compensation for services as a guardian to three or more wards who are not related to the guardian by blood or marriage. The term does not include:*

1. *A governmental agency.*
2. *A public guardian appointed or designated pursuant to the provisions of chapter 253 of NRS.*

NRS 159.0595 Private professional guardians.

1. *A private professional guardian, if a person, must be qualified to serve as a guardian pursuant to NRS 159.059 and must be a certified guardian.*

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

2. A private professional guardian, if an entity, must be qualified to serve as a guardian pursuant to NRS 159.059 and must have a certified guardian involved in the day-to-day operation or management of the entity.
3. A private professional guardian shall, at his or her own cost and expense:
 - a) Undergo a background investigation which requires the submission of a complete set of his or her fingerprints to the Central Repository for Nevada Records of Criminal History and to the Federal Bureau of Investigation for their respective reports; and
 - b) Present the results of the background investigation to the court upon request.
4. As used in this section:
 - a) "Certified guardian" means a person who is certified by the Center for Guardianship Certification or any successor organization.
 - b) "Entity" includes, without limitation, a corporation, whether or not for profit, a limited-liability company and a partnership.
 - c) "Person" means a natural person.

NRS 159.027 "ward" defined. "ward" means any person for whom a guardian has been appointed.

NRS 159.019 "Incompetent" defined. "Incompetent" means an adult person who, by reason of mental illness, mental deficiency, disease, weakness of mind or any other cause, is unable, without assistance, properly to manage and take care of himself or herself or his or her property, or both. The term includes a person who is mentally incapacitated.

NRS 159.022 "Limited capacity" defined. A person is of "limited capacity" if:

1. The person is able to make independently some but not all of the decisions necessary for the person's own care and the management of the person's property; and
2. The person is not a minor.

A further review of NRS Chapter 159 identified a number of requirements placed on guardians that are pertinent to this investigation, including:

NRS 159.044 – Content of petition for appointment of guardian

Petitioner must, to the extent known, include a general description and probable value of the property and income of the proposed ward.
Petitioner inform court of identify of certain persons connected to the ward

NRS 159.0523 & 159.0525 – Temporary guardianship

Circumstances and requirements applicable to temporary guardianship

NRS 159.065 – Bond, general requirements

Guardian shall execute and file a bond, or in lieu of a bond, the guardian may request ward's assets be placed in a blocked account. If there are no assets, no bond is required.

NRS 159.076 – Summary administration

If the net assets of the ward are less than \$10,000.00, the court may dispense with annual accountings. If the assets increase above \$10,000.00, guardian must file an amended inventory notifying the court. Bond and annual accountings will then be required.

NRS 159.078 – Petition for court authority to take certain actions

Guardian must petition for court permission before changing a beneficiary on an insurance policy.

NRS 159.083 – General functions of guardian of the estate

Guardian must protect, preserve, manage and dispose of the estate in the best interests of the ward.

NRS 159.085 – Inventory

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Guardian must file an inventory of a wards property not later than 60 days from the appointment of general guardian.

Temporary guardian must file inventory no later than filing of final accounting.

If additional property of the ward comes into guardian's possession, they must file a supplemental inventory within 30 days or include the property in the next accounting.

NRS 159.105 – Payment of claims of guardian

Guardian may pay their own fees and must report the same to the court in the next accounting they file with the court.

NRS 159.113 – Guardian required to petition the court before taking certain actions

Guardian must petition for court permission before selling any of a ward's property.

Guardian may petition the court for permission to take any act that the guardian believes to be in the interests of the ward.

NRS 159.127 – Purposes for which ward's property may be sold

Guardian may sell ward's property, with prior approval of the court, to provide for the ward or if it is in the best interests of the ward.

NRS 159.1515 – Sale of personal property of ward by guardian without notice

Guardian may sell perishable property and other personal property without notice if it will depreciate in value if not disposed of promptly or will incur loss or expense if kept.

NRS 159.1535 – Notice of sale of personal property of ward

Guardian to provide notice and publish intended sale of ward's property, unless NRS 159.1515 applies.

NRS 159.169 – Advice, instructions, and approval of acts of the guardian

Guardian may petition the court for advice and instructions on any matter concerning the administration of the ward's estate.

NRS 159.177 – Time for filing account

Guardian must file accounting not later than 60 days from the anniversary of appointment as guardian.

Guardian must file accounting within 90 days of the death of a ward.

NRS 159.183 – Compensation and expenses of guardian

Guardian allowed reasonable compensation for services.

Reasonable compensation based on cost of similar services for person not under guardianship.

"Reasonable" based on nature of guardianship; type, duration, and complexity of services required; and other relevant factors.

NRS 159.191 – Termination of guardianship

Guardianship terminated by death of the ward.

Guardian to notify the court of the death of a ward within 30 days after the death.

Immediately upon death of a ward, guardian has no further authority to act, except to wind up affairs.

NRS 159.193 – Winding up affairs

Guardian can retain possession of ward's property already in their control

Guardian has 180 days to wind up the affairs of a deceased ward, unless a different period is designated.

Sections of NRS Chapter 159 have been amended in each of the legislative sessions in 2009, 2011, 2013, and 2015. Where any part of this investigation is affected by an earlier version of this chapter, this report will identify the relevant version of the NRS.

➤ April Parks – Background, Training and Experience

According to records held by the Nevada Secretary of State, PARKS filed Articles of Organization forming her business, A Private Professional Guardian, LLC (APPG), entity number E0293442011-2, on May 23, 2011. PARKS is, and always has been, the sole managing member of APPG and also the resident agent for her company (Exhibit 1).

On September 21, 2015, during the course of this investigation, a search warrant was served on the business premises of APPG, located at 2470 St. Rose Parkway # 201, Henderson, NV 89074, and the home address of PARKS, located at 663 Otono Drive, Boulder City, NV 89005. Documents located during this search included copies of City of Henderson Business License applications and permits related to APPG (Exhibit 2). These documents revealed that from mid-2013, PARKS had a business license to operate APPG issued by the City of Henderson.

Denise Calabrese (CALABRASE), Executive Director of the Center for Guardianship Certification (CGC), produced records responsive to Grand Jury Subpoenas (Exhibit 3). These records included PARKS application for certification as a Registered Guardian in 2006¹, her bi-annual renewal of her certification for 2012 and 2014, and documents related to two complaints filed against PARKS in 2011 and 2015².

CALABRASE also produced documents related to the training and certification of SIMMONS as a National Certified Guardian (Exhibit 3). SIMMONS applied for and passed the examination to become a certified guardian in 2009. According to his application, he had been working for APPG since August 2008 and had been the administrator of a memory care facility since 2003. He was also a Qualified Dementia Care Specialist and owned his own Memory Care Consulting business, Exploring Life Transitions.

Certification as a National Certified Guardian (NCG) through the CGC, as required under NRS 159.0595, entitles the guardian to represent to the courts and the public that he or she is eligible to be appointed, is not disqualified by prior conduct, agrees to abide by universal ethical standards governing a person with fiduciary responsibilities, submits to a disciplinary process, and can demonstrate through a written test an understanding of basic guardianship principles and laws.

According to CALABRASE and the CGC website, to become certified as an NCG, applicants must meet eligibility requirements and pass an examination that tests certain core competencies, including ethics, standards, and duties and responsibilities of guardians. These core competencies are posted on the CGC website. CALABRASE provided copies of the CGC core competencies effective January 2010 and January 2015 (Exhibit 4). The core competencies are directly linked to the Standards of Practice and Code of Ethics published by the National Guardianship Association (NGA). The NGA Standards of Practice and Code of Ethics are the only nationally recognized set of guidelines applicable to guardianship and as such, appear to be the de facto national standard for the performance of guardianship responsibilities.

The documents produced by CALABRASE included copies of the CGC Rules and Regulations related to certification as a NCG. Guardians must recertify their status as an NCG every two years. This process requires applicants to attest to meeting minimum eligibility requirements for recertification, including verify that they have received 20 hours of continuing education in subjects related to guardianship (Exhibit 5).

¹ CGC was originally formed as the National Guardianship Foundation in 1997. The original certification designation was as a Registered Guardian. The organization name changed to CGC in 2007 and the title for professional certification also changed to National Certified Guardian (NCG)

² This report only includes the complainants' letter and PARKS response for the 2015 complaint. The complaints submitted to the CGC included several hundred pages of documents with the letter. These will be included in discovery

PARKS originally obtained her NCG certification in 2006 and has renewed this certification every two years up to 2014³ and is currently certified through 2016. PARKS included her designation as a NCG on her business documents and letters, demonstrating her qualification as a professional guardian. The CGC disciplinary rules include reference to violations of the NGA Code of Ethics and as such, certified guardians, including PARKS, are required to comply with that Code of Ethics.

Denise Ott (OTT), Business Manager for the National Guardianship Association (NGA), produced records responsive to Grand Jury Subpoenas (Exhibit 6). According to these records, PARKS was a member of this association from 2005 to 2008 and then rejoined the association in 2015. The records also reflect that PARKS attended the NGA annual conferences in 2009 and 2011 and participated in other NGA training events.

OTT also produced records related to SIMMONS membership of NGA, revealing that he had been a member of the NGA since April 2015 (Exhibit 6). The records produced by OTT also included details of a conference SIMMONS attended in 2015 cover numerous issues related to ethics in guardianship.

The NGA publishes a Standards of Practice and a Code of Ethics handbook for their members (Exhibit 7⁴ & 8). These documents set out the standards a certified guardian should apply to the performance of their work as a professional guardian and also form the basis of the material tested in the NCG examination. These standards include, in pertinent part:

NGA Standard 1 – Applicable Law and General Standards

III. In all guardianships, the guardian shall comply with the requirements of the court that made the appointment.

NGA Standard 5 – The Guardian’s Relationship with Other Professionals and Providers of Service to the Person

- II. The guardian shall develop and maintain a working knowledge of the services, providers and facilities available in the community.
- III. The guardian shall stay current with changes in community resources to ensure that the person under guardianship receives high-quality services from the most appropriate provider.
- IV. A guardian who is not a family member guardian may not provide direct service to the person. The guardian shall coordinate and monitor services needed by the person to ensure that the person is receiving the appropriate care and treatment.

NGA Standard 13 – Guardian of the Person: Initial and Ongoing Responsibilities

IV. The guardian shall visit the person no less than monthly.

NGA Standard 16 – Conflict of Interest: Ancillary and Support Services

- The guardian shall avoid all conflicts of interest and self-dealing or the appearance of a conflict of interest and self-dealing when addressing the needs of the person under guardianship. Impropriety or conflict of interest arises where the guardian has some personal or agency interest that can be perceived as self-serving or adverse to the position or best interest of the person. Self-dealing arises when the guardian seeks to take advantage of his or her position as a guardian and acts for his or her own interests rather than for the interests of the person.

³ CALABRASE confirmed that PARKS has been continually certified, through the CGC only retain the original certification and the two most recent renewals

⁴ The Standards of Practice were updated in 2013. A copy of the previous Standards of Practice is also included (2007 – 2013). There are some slight differences in the wording between editions

- III. Rules relating to specific ancillary and support service situations that might create an impropriety or conflict of interest include the following:
- A. The guardian may not directly provide housing, medical, legal, or other direct services to the person. Some direct services may be approved by the court for family guardians.
 - 1. The guardian shall coordinate and assure the provision of all necessary services to the person rather than providing those services directly.
 - 2. The guardian shall be independent from all service providers, thus ensuring that the guardian remains free to challenge inappropriate or poorly delivered services and to advocate on behalf of the person.
 - 3. When a guardian can demonstrate unique circumstances indicating that no other entity is available to act as guardian, or to provide needed direct services, an exception can be made, provided that the exception is in the best interest of the person. Reasons for the exception must be documented and the court notified.
 - D. The guardian may not be in a position of representing both the person and the service provider.
 - G. The guardian may not employ his or her friends or family to provide services for a profit or fee unless no alternative is available and the guardian discloses this arrangement to the court.
 - I. The guardian shall consider various ancillaries or support service providers and select the providers that best meet the needs of the person.

NGA Standard 17 – Duties of the Guardian of the Estate

- I. The guardian, as a fiduciary, shall manage the financial affairs of the person under guardianship in a way that maximizes the dignity, autonomy, and self-determination of the person.
- II. When making decisions the guardian shall:
 - A. Give priority to the goals, needs and preferences of the person, and
 - B. Weigh the costs and benefits to the estate
- IX. The guardian shall manage the estate only for the benefit of the person.

NGA Standard 19 – Property Management

- I. The guardian may not dispose of real or personal property of the person under guardianship without judicial, administrative, or other independent review.
- III. In considering whether to dispose of the person's property, the guardian shall consider the following:
 - A. Whether disposing of the property will benefit or improve the life of the person,
 - B. The likelihood that the person will need or benefit from the property in the future,
 - C. The previously expressed or current desires of the person with regard to the property,
 - D. The provisions of the person's estate plan as it relates to the property, if any,
 - E. The tax consequences of the transaction,
 - F. The impact of the transaction on the person's entitlement to public benefits,
 - G. The condition of the entire estate,
 - H. The ability of the person to maintain the property,
 - I. The availability and appropriateness of alternatives to the disposition of the property,
 - J. The likelihood that property may deteriorate or be subject to waste, and
 - K. The benefits versus the liability and costs of maintaining the property,

NGA Standard 20 – Conflict of Interest: Estate, Financial, and Business Services

- I. The guardian shall avoid all conflicts of interest and self-dealing or the appearance of a conflict of interest and self-dealing when addressing the needs of the person under guardianship. Impropriety or conflict of interest arises where the guardian has some personal or agency interest that can be perceived as self-serving or adverse to the position or best interest of the person. Self-dealing arises when the guardian seeks to take advantage of his or her position as a guardian and acts for his or her own interests rather than for the interests of the person.

NGA Standard 22 – Guardianship Service Fees

- I. Guardians are entitled to reasonable compensation for their services.
- II. The guardian shall bear in mind at all times the responsibility to conserve the person's estate when making decisions regarding providing guardianship services and charging a fee for those services.
- III. All fees related to the duties of the guardianship must be reviewed and approved by the court. Fees must be reasonable and be related only to guardianship duties.

VII. Factors to be considered in determining reasonableness of the guardian's fees include:

- B. Necessity of the services;
- E. The character of the work to be done, including difficulty, intricacy, importance, time, skill, or license required, or responsibility undertaken;
- G. The work actually performed, including the time actually expended, and the attention and skill-level required for each task, including whether a different person could have rendered the service better, cheaper, faster;
- H. The result, specifically whether the guardian was successful, what benefits to the person were derived from the efforts, and whether probable benefits exceeded costs;
- J. The fees customarily paid, and time customarily expended, for performing like services in the community, including whether the court has previously approved similar fees in another comparable matter;
- L. The fidelity and loyalty displayed by the guardian, including whether the guardian put the best interests of the estate before the economic interest of the guardian to continue the engagement;

VIII. Fees or expenses charged by the guardian shall be documented through billings maintained by the guardian. If time records are maintained, they shall clearly and accurately state:

- A. Date and time spent on a task,

On September 21, 2015, during the course of this investigation, a search warrant was served on the business premises of APPG, located at 2470 St. Rose Parkway # 201, Henderson, NV 89074, and the home address of PARKS, located at 663 Otono Drive, Boulder City, NV 89005. Documents located during this search included a copy of the NGA Standards of Practice with a yellow sticky note on the front stating "Mark, Please review & let's discuss" (Exhibit 9). Throughout this document, sections of the text were highlighted in yellow including a section covering the need for an inventory, the section addressing conflict of interest and guardians not providing direct services to the ward, and the section addressing guardian fees. As detailed in this report, the sections of this document that were highlighted are particularly relevant to this investigation because PARKS repeatedly failed to comply with those requirements. This document and the highlighting within it, further supports that PARKS was aware of her ethical obligations towards her wards and also aware of the standards expected of a certified guardian.

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Also located during the service of the search warrant were copies of PARKS resume and other documents describing her experience and qualifications as a guardian, along with additional CGC certificates evidencing that PARKS was certified from 2008 through 2016 (Exhibit 10). The documents included:

- PARKS resume which revealed that PARKS had been employed as an office manager and Medicaid Specialist at Mountain View Care Center in Boulder City from April 2000 through June 2003 and then self-employed as a private guardian from June 2003.
- A recommendation letter from attorney Lee Drizin (DRIZIN) documenting that between 2008 and 2010, PARKS worked for his law firm acting as a private guardian on more than 50 guardianships along with a client retainer agreement dated May 14, 2008, in which DRIZIN identified PARKS as his Guardianship and Long Term Care Paralegal.
- A business brochure for APPG. In this brochure, PARKS stated that her company had two staff members who were NCG certified and over 30 years of combined guardianship experience.
- Letters on APPG letterhead that appeared to be solicitations from PARKS to potential client referral sources in which PARKS described the operation of her business and the background, knowledge and certification of herself and her staff. Throughout these documents PARKS details her extensive background, training, experience and knowledge as a professional guardian, along with her knowledge and "review of new and upcoming of the Standards of Practice from NGA".
- SIMMONS resume describing his extensive experience in the senior care and guardianship disciplines and his experience as owner of Exploring Life Transitions consulting.

A review of the guardianship cases filed in Clark County Family Court revealed that PARKS had petitioned to be appointed as guardian or co-guardian in over 250 cases since January 1, 2000 (Exhibit 11). These cases ranged from cases in which the petition was filed but then withdrawn or not approved by the court, through complex guardianship cases that required PARKS, as guardian, to litigate law suits on behalf of wards, sell real estate belonging to wards, resolve divorce proceedings on behalf of wards, sell business interests, manage trusts, and use investment advisors to manage ward assets. In many of these cases, PARKS utilized the services of legal counsel to advise her and file legal documents; in other cases PARKS filed documents pro se and acted as guardian without the services of legal counsel.

According to records held by the Nevada Secretary of State, PARKS is the Secretary of the Nevada Guardianship Association, Inc., an affiliate of the NGA (Exhibit 12). Parks has held this position since August 2014. According to the Articles of Incorporation of the Nevada Guardianship Association, Inc. the purpose of this association is to provide educational and training opportunities; to promote standards, criteria, and policies; and to assist in support mechanisms for professional, private, public, and family guardians in Nevada.

Also located during the service of the search warrant were documents and notes pertaining to PARKS work with the Nevada Guardianship Association (Exhibit 13). These documents included the bylaws of the association, amended in 2015, and handwritten and typed notes related to purposed legislative changes to guardianship laws. I noted that these notes referred to the CGC certification of guardians and the NGA Standards of Practice and Code of Ethics as systems already in place to protect wards. The typed notes also addressed that PARKS knew that the family court compliance office was insufficiently staffed:

"... and would have been discovered sooner, if the Courts had more funding for a Compliance Officer."

"Court Compliance officers are needed to assist the court enforce laws already in place to protect against bad guardians,..."

"Clark County District Court already has compliance officer but needs more help"

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"... that we do accountings to the court, but one of the issues they had... Is that there is no one auditing the actual accountings. They felt that the court did not have the manpower or time to actually audit the accountings."

Also located during the service of the search warrant was a signed and dated copy of a "Guardian's Acknowledgement of Duties and Responsibilities under NRS 159" (Exhibit 14). The document appeared to be signed by PARKS and dated March 6, 2012 and acknowledged that she understood the duties and responsibilities of a guardian, specifically the duty to protect and preserve the wards estate and to comply with the time requirements placed on filing certain documents with the court.

NRS 159.073 requires that a guardian must file a verified acknowledgement of the duties and responsibilities of a guardian. Subsection 2 of this section allows private professional guardians to file a general acknowledgment of their duties and responsibilities that cover them in all cases, rather than file an acknowledgment in each case.

PARKS' and SIMMONS' background, training, qualifications, certification, and experience as documented above, evidence that they are both highly skilled private guardians with detailed knowledge and understanding of state law as it pertains to guardianship, court procedures in guardianship cases, and the legal and ethical rules applicable to guardianships. As will be outlined in this report, PARKS frequently and blatantly failed to comply with the requirements of NRS 159 and by doing so, she was able to withhold vital information from the court and effectively negate safeguards put in place by NRS 159 and reduce court oversight of her handling of wards finances.

By reducing court oversight, PARKS and SIMMONS were able to create an environment in which they were able to misappropriate ward assets for their own benefit. As a skilled, qualified, experienced, and educated professional guardians, PARKS and SIMMONS were aware of their obligations and responsibilities to the wards and to the court and deliberately chose to ignore those obligations and responsibilities.

On July 27, 2016, Investigator O'Malley and I interviewed Hearing Master John Norheim (NORHEIM), who presided over the guardianship court on behalf of Judge Hoskin and prior judges (Exhibit 15). NORHEIM stated, in pertinent part (more details of NORHEIM'S interview are provided in Report One):

He described himself as an attorney, or hearing master, who works under the supervision and direction of district court judges. Different judges throughout the years have assigned him different tasks in guardianship court.

NORHEIM said his role was to initially review petitions for guardianship and petitions filed in ongoing guardianship cases, such as annual accountings. He said petitioners have the right to have their case heard before a judge, but it was rare for someone to request one unless it was contested. NORHEIM explained that he could not sign any orders because he was not a judge.

When a guardian submits their annual accounting, NORHEIM said he reviews the accounting and the Notice of Hearing. He also looks for any challenges to the accounting. If procedurally everything looks correct and there are no known challenges, the accounting, like the petition, is placed on the approved and granted list.

NORHEIM explained his review of the accountings as the following: He would look for deficiencies or "red flags" such as proper notice not being given to certain relatives. He said there is no way for him to know whether what was reported in the accounting is true. He also said he had no way of verifying the ward's income and has to take the accounting at face value. NORHEIM said his red flags are judgment calls and not a written policy.

NORHEIM stated that he gives guardian invoices a cursory review. He mostly looks at the asset recap and expenditures. NORHEIM compares room and board fees to outside services to see if there is a large discrepancy.

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NORHEIM stated that if the guardian tells the court activities for the ward are reasonable and necessary, it is their fiduciary responsibility to tell me the truth and the court assumes they have. NORHEIM stated that absent a challenge to an accounting, the court could only raise the issue that fees are excessive if it was clear on the face of the accounting.

NORHEIM stated that a guardian is not allowed to bill wards the total cost of an activity where several wards benefit from the activity. He said guardians have to bill in real time. If they do not, it is not an appropriate fee. He said if the guardian or their staff spent 15 minutes with a ward, then they should be billed 15 minutes.

NORHEIM explained that he can't highly scrutinize petitions and accountings due to a lack of time and resources. For most of his tenure, he was reviewing and monitoring cases alone while sometimes a law clerk could offer additional administrative support when one was available. He said he had conducted 300,000 hearings during the last ten years in guardianship court where sometimes he would be still be reviewing filings at 10 p.m. the night before a hearing was scheduled.

NORHEIM also explained that if a guardian put in their initial petition for guardianship that they were unaware of any assets, he would not be in a position to follow up with that information. Within 60 days of a guardianship appointment, an inventory is supposed to be filed that represents a true statement on all the money and all the assets owned by the ward. The importance of this document is that if the guardian later learned that a ward with no assets had assets in excess of \$10,000, the ward's money is required to be placed in a blocked account.

NORHEIM stated that he would not know about the inventory being filed because it would not be placed on the court's calendar. The obligation is on the guardian to follow NRS 159 and file a petition to place funds in a blocked account and then file proof of the same blocked account. He said he did not look at the inventory documents that were filed. Essentially, there was no hearing to prove the inventory was accurate or any process to review it.

NORHEIM specifically stated that PARKS knows that if a case has assets over the \$10,000.00 limit for summary administration, then the assets must be placed in a blocked account. NORHEIM stated that there is no excuse for not doing this.

On August, 2016, Investigator O'Malley and I interviewed Judge Charles Hoskin (HOSKIN), who presided over the guardianship court and supervised NORHEIM (Exhibit 16). HOSKIN stated, in pertinent part (more details of HOSKIN'S interview are provided in Report One):

All uncontested guardianship cases were heard and reviewed by NORHEIM. HOSKIN estimated that six to eight times each year he would become involved in a guardianship case when someone filed a challenge in the matter.

HOSKIN said his signature was needed on all orders as the judicial authority since NORHEIM is not a judge. He described he rubber-stamped that NORHEIM'S recommendation to approve an order if there was no objection.

HOSKIN said if a non-contested petition for guardianship is filed, it would be placed on the court's calendar for a hearing. If after his review, NORHEIM felt the petition should be approved and there were no objections, the order would be sent to HOSKIN'S clerk to automatically be signed. If HOSKIN was not available to sign it himself, his clerk would use his electronic signature to "rubber stamp" the order.

The petition and any subsequent filings would be placed on the "approved and granted list" if NORHEIM found no procedural errors in the documents and there were no challenges. This list allowed for orders to be approved without any hearings. HOSKIN explained this was done to expedite the matters and to prevent large legal bills being charged to wards related to attorneys attending court hearings.

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HOSKIN said the court did not have a process that allowed staff, including NORHEIM, to investigate matters related to guardianship cases. He said investigating the content in filed documents was "not in our role." HOSKIN said the Canons of Judicial Ethics prevented judges or the hearing master from "ex-parte investigations" such as "Googling" information on the Internet or making personal inquiries requesting information beyond what was presented in court documents or in court hearings.

HOSKIN described that this judicial canon created much frustration as it prevented NORHEIM and himself from digging deeper into guardianship matters. He said throughout the years he asked the court for more staff who could conduct investigations separate from the judges but due to a lack of funding his requests fell silent.

HOSKIN said if he or NORHEIM were not presented with specific information to challenge facts guardians submitted to the court, there was nothing they could do unless they felt a fee or bill was "outrageous." For example, if a guardian billed thousands of dollars for a menial activity, he would require the guardian to provide more information to justify the expense.

HOSKIN said when NORHEIM reviewed accountings submitted by guardians, he could only rely on the information provided in the documents to determine if they should be approved. He explained that NORHEIM was left to use his discretion in reviewing petitions and accountings. He said sometimes NORHEIM would confer with him to seek his opinion on certain issues. Mostly, he said the judges relied on family members to monitor the guardianship and to present them with any suspicious activity.

HOSKIN said if a private guardian performs one activity that benefits several wards, that each ward should be charged their share of the activity. He said charging each ward for the full cost of the activity, or double-billing, is inappropriate. HOSKIN said the court does not have time to compare all of a guardian's accountings and ensure double-billing does not occur. He added there was also no time for the judges or court staff available to perform an analysis of a private guardian's caseload to look for possible patterns of fraud.

HOSKIN stated that Parks has a legal, fiduciary responsibility to her wards even if no objections by family members are made to her billings. He said judges are left to assume the guardian made the best decision and assumed the guardian felt it was necessary to perform the task for the fee that was charged. However, in order to completely find a fee or activity reasonable, judges need the complete picture to make that determination which is usually not presented in court documents and due to the judicial canon of ethics, the judge cannot independently investigate the veracity or reasonableness of the accounting up for approval. Instead, the judge has to make sure all procedural measures have been satisfied, that no one has objected, and that there are no "outrageous" bills or fees.

➤ **Analysis of compliance with NRS 159**

During the initial stages of this investigation I noted that PARKS appeared frequently to fail to comply with several of the filing requirements of NRS 159. This failure to comply with the requirements was evident in several areas, including:

1. failure to file an inventory of ward's assets within the prescribed time frame
2. failure to file a bond or block ward's bank accounts when the ward's assets were over \$10,000.00
3. failure to notify the court of the death of a ward within the prescribed time frame
4. failure to file annual accounting within the prescribed time frame

1. Initial Inventory required within 60 days of appointment as General Guardian

As part of this investigation I analyzed the documents filed with the court in 227 of PARKS guardianship cases filed between August 2007 and October 2015 (Exhibit 17). Nineteen (19) of these cases were withdrawn or dismissed,

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leaving 208 cases reviewed. In seventeen (17) of these cases PARKS was granted a Temporary Guardianship, but never a General Guardianship. In these cases, no inventory was required by statute, as the filing of an inventory is required within 60 days of being granted General Guardianship. This left 191 cases in which PARKS was required to file an inventory within 60 days of appointment as General Guardian. In some of these cases, PARKS was appointed as a co-guardian, acting as the paid professional guardian along with a family member of the ward.

PARKS filed her initial inventory within the prescribed time frame in 49 of these 191 cases; just 25.65% of the time.

In 17 of these 191 cases, PARKS failed to file an inventory at any time (8.9%)

In 119 (62.3%) cases, PARKS filed an inventory late. The lateness of this filing ranged from 1 day late to 2,733 days late. The average number of days late for the filing of the inventory was 409 days late, over 1 year later:

1 – 30 days late	11 Cases	2.76%
31 – 60 days late	9 Cases	4.71%
61 – 90 days late	17 Cases	8.9%
91 – 120 days late	11 Cases	5.76%
121 – 150 days late	11 Cases	5.76%
151 – 180 days late	11 Cases	5.76%
181 – 210 days late	5 Cases	2.62%
211 – 240 days late	5 Cases	2.62%
241 – 270 days late	2 Cases	1.05%
271 – 300 days late	1 Case	0.52%
301 – 330 days late	5 Cases	2.62%
331 – 360 days late	1 Cases	0.52%
1 year to 2 years late	11 Cases	5.76%
Over 2 years late	20 Cases	10.47%

By failing to file an inventory of a ward's assets in the time frame required under the statute, PARKS deprived the court of, or delayed providing to the court, the information the court required in order to address the need for a bond or blocked account to protect the ward's assets and to ensure accountability from PARKS.

In 48 of PARKS guardianship cases, PARKS initially advised the court that the ward had no assets and as such, the guardianship was eligible for Summary Administration as defined in NRS 159.076. Summary Administration would waive the need to block bank accounts or file a bond and also waive the need for the guardian to file annual accountings; however, the statute still requires the guardian to file an initial inventory within 60 days of appointment, regardless of whether the cases is eligible for Summary Administration or not.

2. Guardian required to file bond or block wards accounts

NRS 159.065 requires a guardian to execute a bond, or in lieu of a bond the guardian may petition the court to block the wards bank accounts.

During our interview with NORHEIM, he specifically addressed blocked accounts by stating that most private guardians elect to block accounts rather than file a bond. This requirement is waived if the ward is approved for summary administration and has less than \$10,000.00 in net assets.

According to NORHEIM, guardianship cases approved as general administration require that ward's assets be placed in a blocked account and proof of the blocked account be filed with the court. A guardian requiring access to the funds in a blocked account must petition the court to establish a budget and for permission to release the funds from the blocked account.

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During an interview with NORHEIM, he stated that when the initial petition for guardianship is submitted to the court, the petitioner is required to address the assets of the ward, if known, and the need for a blocked account. In the event that the petitioner does not know the ward's assets, the NRS requires that they notify the court immediately upon discovery of assets that would require general administration and blocking accounts. NORHEIM stated that this is generally done when the guardian files an inventory; however, inventories are not reviewed by the court nor set for hearing. As such, it is the responsibility of the guardian to file a petition with the court requesting an order to block accounts and taking a summary administration case out of summary administration and into general administration when assets over \$10,000.00 are located.

NORHEIM specifically stated that PARKS knows she is required to do this. On at least two linked cases (Rudy North G-13-039133-A & Rennie North G-13-039132-A) NORHEIM removed PARKS as guardian for failing to do this and addressed in his report and recommendation that PARKS is aware of this requirement and that it is a serious violation of her responsibilities as guardian for failing to do this (Exhibit 18)

NORHEIM further confirmed that if a guardian petitions the court for initial guardianship and does not include information about a ward's assets, the order will generally include language that if assets over \$10,000.00 are located, they need to be put into a blocked account. The court then relies on the guardian to file their inventory in a timely fashion and if needed, file a petition for an order to block the account. If the guardian fails to file the inventory in a timely fashion, they will retain absolute control over the ward's assets, circumventing the court's oversight of the use of those assets and negating the protections provided by NRS 159 and the requirement for a blocked account. In a situation like that, NORHEIM confirmed that the guardian will then be able to spend down the ward's assets and, by the time they eventually file an inventory, the asset level may be below the \$10,000.00 threshold for the need for a blocked account. NORHEIM confirmed that this scenario, if done deliberately, would be an abuse of the guardianship system by the guardian.

On September 21, 2015, a search warrant was served on the home and office of PARKS as part of this ongoing investigation. Located within the documents seized from her office was a printout of an email dated November 25, 2013. The content of the email was not relevant to this matter; however handwritten on the back of this email were the words "In the event all the assets are over \$10,000.00 funds must be placed in a blocked account". There is no indication when these words were written, but clearly they show that PARKS was very aware of the need for blocked accounts (Exhibit 180).

An analysis of 190 of PARKS cases (Exhibit 19) in which she was approved as general guardian identified 64 instances where, according to the inventory or accounting filed by PARKS, the ward had sufficient assets to require the assets be placed into a blocked account.

- In 5 cases, PARKS did not file an inventory with the court and did not notify the court of the existence of assets until she filed her accounting with the court. In each case she retained control of funds in excess of \$10,000.00 that should have been placed in blocked accounts, per NRS 159.
- In 3 cases, the case was originally approved as summary administration, when the ward actually had assets that would have made the case general administration.
 - I. Daniel Currie G-09-034125-A - In this case, the guardianship was initially granted as summary administration on 12/31/2009, because PARKS had no information on Currie's assets at the time of application. Subsequently, in or around May 2010, PARKS located an IRA belonging to CURRIE containing over \$47,000.00. Despite knowing about this IRA in May 2010, PARKS did not notify the court of the asset until she filed a new inventory on 1/7/2011; almost eight months later. On 6/23/2011, PARKS filed a first accounting and requested that the case be converted from summary administration due to the existence of assets.

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- II. Walter Wright G-11-036232-A - In this case, the guardianship was initially applied for Pro Se by PARKS on 07/21/2011. In her petition, PARKS identified that the ward had over \$20,000.00 in VA checks waiting to be issued. This application was withdrawn and an amended petition filed on 04/18/2012. This petition was filed by PARKS through her attorney, Noel Palmer Simpson. This petition did not identify any assets and asked that PARKS be granted a temporary guardianship. A temporary guardianship was granted on 04/23/2012 and a general was granted on 05/17/2012. The general was granted as summary administration as no assets were disclosed to the court. PARKS failed to file an inventory until 08/20/2014, over 2 years late and at that time, PARKS disclosed that the ward had \$26,216.54 in a bank account when the guardianship was granted. As such, the guardianship should never have been approved as summary administration.
- III. Dorothy Poplaski G-13-038838-A - In this case, the guardianship was initially granted as summary administration on 07/26/2013, because PARKS had no information on Poplaski's assets at the time of application. Poplaski died on 10/19/2013, prior to the filing of an inventory. The inventory was filed on 11/20/2013, 2 months late. The inventory listed over \$132,000.00 in assets, yet the case was never removed from summary administration.

- In 34 cases PARKS failed to block the accounts despite holding ward assets in excess of \$10,000.00. In all these cases PARKS filed an inventory of the wards assets, informing the court that upon commencement of the guardianship she had located assets that would require a blocked account. In none of these cases did PARKS file a petition with the court asking for an order to block the bank accounts. In 24 of these cases, the inventory was not submitted to the court within the time frame required by NRS 159. The inventories were between 4 days and over 4 years late, effectively ensuring that the court was unaware of the assets available to the wards and the potential need for blocked accounts.
- Of the cases in which PARKS did block the wards accounts, in ten of the cases the petition to block the accounts was not filed until many months after the guardianship was granted, in several cases up to three years after PARKS took control of the wards assets. In several cases, the ward had in excess of \$100,000.00 in assets under PARKS' control with no blocked accounts and no court oversight or knowledge of existence of the assets.

In over 65% of the cases that required a blocked account, PARKS failed to comply with the NRS governing the need for bonds or blocked accounts. In those cases in which PARKS actually blocked the accounts, she often did so many years after taking control of the wards' assets.

By failing to place wards assets into blocked accounts, as required by the statute, or by delaying placing the assets in a blocked account, PARKS effectively placed the ward's assets under her absolute control and removed the court's ability to monitor the use of the ward's funds or to protect the wards from financial abuse.

3. Guardian required to notify the court within 30 days of the death of a ward

In 117 of the guardianship cases examined, the ward died during the existence of the guardianship (Exhibit 20). PARKS was required to notify the court within 30 days of the death of a ward. In one case, PARKS never notified the court that the ward had died:

- In the case of William Flewellen, G-12-037367-A, PARKS obtained a temporary guardianship of Flewellen on 6/7/2012 and Flewellen died the next day. PARKS used her temporary guardianship to take the money in Flewellen's bank account to pay her own fees and then failed to file any further documents of any description with the court.

In the remaining cases in which the ward died while the guardianship was active, PARKS notified the court of the death of the ward within the prescribed time frame on 32 occasions (27.35%).

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In the remaining 84 cases (71.79%) in which the ward died during the guardianship, PARKS notification to the court was between 1 day and 2215 days (over 6 years) late. The average delay in notification to the court was 313 days, approximately 10 months late.

By failing to notify the court of the death of the ward within the prescribed time frame, PARKS deprived the court of the information needed for the court to ensure that the guardianship was closed in a timely manner without continuing to incur expenses and that the wards remaining estate was disposed of appropriately. Instead, PARKS retained control of the deceased ward's assets, in many cases for years after her legal authority ended.

4. Guardian required to file an annual accounting within 60 days of the anniversary of appointment or 90 days from the death of the ward

Guardians are required to file an accounting within 60 days of the annual anniversary of the general guardianship being granted. This requirement is waived if the case is set as summary administration. I examined PARKS cases where a general guardianship was grant to determine her compliance with this accounting requirement. Of the 227 cases reviewed, 143 were **not** summary administration and as such required annual accountings be filed (Exhibit 21).

In 2 of these 143 cases, PARKS failed to file an annual accounting at any time.

Of these 143 cases, 84 wards were still alive when the first annual accounting would have been required (425 days after appointment). In 30 of these cases, PARKS filed the first annual accounting within the prescribed time frame. In the other 56 case, the first annual accounting was filed between 3 and 2368 days late (6 ½ years late). The average amount of time the accounting was late in these cases was 834 days (over 2 years late).

In 59 of these 143 cases, the ward died within the initial period in which the first accounting would have been required (425 days from appointment). As such, the accounting would have been due within 90 days of the death of the ward.

In 16 of these 57 cases, PARKS filed her accounting within the 90 day timeframe.

In 43 of these 57 cases, the accounting was filed between 3 and 2215 days late (6 years late). The average amount of time the accounting was late in these cases was 433 days (over 1 year late).

As can be seen, PARKS was timely in the filing of her first accounting only 46 times in the 143 cases reviewed on which an accounting was due; **32.17%** of the time. In the remaining **67.83%** of these cases, PARKS filed her accounting between 3 days and 6 ½ years late, or in 2 cases, she simply didn't bother to file an accounting at all.

- **Compliance Office**

On August 15, 2016, Investigator O'Malley and I interviewed Linda Sisson (SISSON), Clark County Family Court Compliance Officer. SISSON stated in pertinent part (Exhibit 22):

SISSON had been the court compliance officer since May 2009. Her role was to ensure that all the documents that needed to be filed in guardianship cases were filed correctly and in a timely fashion. She stated that she did not have an automated method of keeping track of the filing requirements for each case and the court had many thousands of cases to monitor. SISSON stated that for her to discover that a case was out of compliance in any way, either someone had to bring it to her attention or she would randomly look at cases.

SISSON was not surprised that an analysis of PARKS cases had detected that she was significantly out of compliance on hundreds of issues across hundreds of cases. SISSON confirmed that detecting a cases as out of

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compliance was difficult and that the court had no system in place to monitor compliance other than her random monitoring. SISSON stated that she believed it was common knowledge with guardianship attorney's that they were unlikely to be caught if they were out of compliance.

SISSON stated that she did not review documents for content and she was not responsible for examining petitions for guardianship or for payment of fees.

The court provided me with copies of 51 letters sent by SISSON to PARKS between December 22, 2009, and November 5, 2014 (Exhibit 23). These letters notified PARKS that she was out of compliance with NRS 159 in various ways, including being late in the filing of her accountings and inventories. In several cases the court had to send a particular compliance notification two or more times because PARKS failed to comply with the first notice that she was out of compliance.

I noted that the 51 compliance letters sent to PARKS during this time frame was significantly lower than the 374 occasions in which my analysis found PARKS was actually out of compliance.

These compliance letters identify a number of relevant issues. First, they demonstrate that PARKS had knowledge of the court and legal requirements that applied to her as a professional guardian and as such was aware that she had to provide certain information to the court within certain time frames. Second, the relatively few compliance letters that PARKS was sent compared to the significant number of occasions and ways in which she was out of compliance, supports that PARKS was aware that her failure to provide information to the court and her failure to abide by the rules was frequently going undetected by the court.

In addition to the evidence of PARKS compliance failures as outlined above, I also noted that in the guardianship case of Helen Schoepe (G-11-035590-A), PARKS filed a petition and supporting affidavit requesting that a co-guardian, identified as Marilyn Berquist (BERQUIST) be removed from her role as co-guardian (Exhibit 24). In this petition and affidavit, PARKS alleged that BERQUIST had identified ward assets and failed to report these to the court. PARKS also reported that she had informed BERQUIST of the importance of complying with the duties of a guardian. This petition further supports that PARKS knew and understood the importance of complying with the requirements of NRS 159 and that she believed a guardian who failed to comply was unfit to be a guardian and should be removed from that position; yet PARKS repeatedly failed to comply with the very rules for she tried to have a co-guardian removed.

During the course of this investigation, investigators located a contract between A Private Professional Guardian, LLC and SEM Applications, Inc. (Exhibit 68). This contract showed that SEM Applications, Inc. provided PARKS with web-based case management software, called EMS, through which she was able to manage her ward's affairs and document her activities and billing for each ward. Stanley Meng (MENG), owner of SEM Applications, Inc. provided a link to the online manual and training for the EMS system.

A review of the features of this case management system identified that it offered the user the ability to schedule **Reminders** of important due dates in individual cases, such as the date accountings and annual reports were due to be filed. When a Reminder date occurred, the Reminder, as set by the user, would appear on the main Dashboard screen when the user logged into the system to notify the user that the action was due. The system also enabled the user to identify important dates in several other locations within the system, such as on the **Important Dates** tab and the **Order** tab. Given the capacity of this case management system used by PARKS, she could have set each important date, such as accounting and inventory dates to automatically remind her in advance making it even easier to be able to comply with court filing deadlines.

- **Other compliance violations by PARKS**

In addition to PARKS repeated failure to comply with the requirement to notify the court of certain information and file certain documents within specified timeframes, as outlined above, I noted during my review of PARKS cases that

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she failed to comply with the rules in a number of other aspects. These included failing to list assets when petitioning for guardianship or filing inventories, failing to request court authority to sell personal property belonging of a ward and failing to request permission to modify beneficiaries of insurance policies. Examples of these failures include, but are not limited to the following:

- **Dakota Jones G-12-036960-A (Exhibit 25)** In this case, PARKS was appointed guardian on 03/22/0012. When she filed her inventory on 03/26/2012, she failed to list the mobile home owned by Jones, even though she had visited the property that day. PARKS subsequently attempted to sell this home, yet never filed an amended inventory informing the court of the existence of the home or requesting permission to sell it, both of which are required under NRS 159. PARKS filed a second inventory for Jones on 06/15/2013, yet still did not list the existence of this property as an asset of the ward at the time PARKS was appointed guardian. Ultimately the property was sold at a lien auction for failure to pay space rent.
- **Baxter Burns G-11-036744-A (See separate case submittal related to Burns)** In this case, prior to filing the initial petition for guardianship, PARKS knew of the existence of a trust, a successor trustee who was involved in the daily care of the ward and that the ward owned his own property and had liquid assets in a bank account. Despite knowing this information, PARKS lied to the court when she failed to list any of this information in her initial petition.
- **Mary Woods G-11-036073-A (See separate case submittal for Woods)** In this case, PARKS wrote to an insurance company requesting that the beneficiary of Woods life insurance policy be changed to reflect the Estate of Woods as the beneficiary instead of the existing beneficiaries. NRS 159 precludes a guardian from changing the beneficiary of an insurance policy without court permission. PARKS did not request court permission before doing this.
- **Beverley Flaherty G-11-035592-A (Exhibit 26)** In this case, PARKS and the co-guardian filed a petition to request that the beneficiary of Flaherty's trust be changed. This petition was filed two days after the ward died. Emails located in the files seized from PARKS office reflect that PARKS met with Noel Palmer Simpson, her attorney to discuss the death of the ward prior to the hearing on this petition. The NRS precludes the guardian from taking this sort of action after the ward dies as the powers of the guardian die with the ward. Prior to the hearing, PARKS did not tell the court that the ward had died some weeks earlier and allowed the court to approve this petition.
- **Ruth Braslow G-13-038228-A (See separate case submittal related to Braslow)** In this case, PARKS was required to petition the court for permission to sell the wards personal property. PARKS failed to request court permission to sell the personal property and instead contracted with a company to hold an estate sale, disposing of all of the wards personal effects, contrary to NRS 159.1535

These failures to comply with the basic requirements of NRS 159 are in stark contrast to the extensive training and experience of PARKS. Given the number of cases in which PARKS had been a guardian, her background, training, and experience, and the guidance of legal counsel in many of her cases, it is clear that PARKS failure to comply with the requirements of NRS 159 was a conscious decision not to comply, rather than a lack of knowledge and understanding of the rules. In addition, PARKS was aware that the court lacked the resources to effectively monitor her compliance and, based on the number of cases in which she was significantly out of compliance yet the court failed to send her notice or demand she bring the cases back into compliance, PARKS knew that she could deny the court basic information about her ward's finances, keep assets outside of blocked accounts and utilize funds without effective court oversight.

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➤ Double-billing of wards through double-billing ward visits at facilities.

On February 22, 2016, Investigator O'Malley from the Nevada Attorney General's Office and I met with Heidi Kramer (KRAMER) at her home in Reno, NV at two separate times. These meetings with KRAMER were covertly recorded (Exhibit 27). KRAMER was again interviewed on October 13, 2016. This interview was also recorded (Exhibit 27). KRAMER was an employee of PARKS and APPG from approximately March 2013 until the last few months of 2015. As an employee of APPG, one of KRAMER'S primary job functions was to perform ward visits to all of PARKS wards. During the course of these interviews KRAMER stated, in pertinent part:

When she was hired as a case manager for APPG, PARKS and her assistant, Mark Simmons (SIMMONS) gave her a target number of hours she was supposed to bill each month. PARKS and SIMMONS told her that she needed to bill \$16,500.00 per month, which equated to three times her annual salary, or \$198,000.00 per year. KRAMER was instructed by both PARKS and SIMMONS, that she was to perform at least two visits to each ward every month. KRAMER further stated that the number of visits was not related in any way to the specific needs of each wards; instead she was told to visit each ward at least two times per month regardless of their individual living arrangements or individual needs. In some cases, PARKS told her to perform even more than two visits per month, again, without these instructions having any connection to the needs of the individual ward.

KRAMER described that she would go to each facility in which wards were living and check on each ward. She would ask if they needed anything and sometimes chat with them for a while. She would sometimes speak to staff and review the ward file. KRAMER stated that the time she spent at each facility varied, depending on many factors, such as how many wards were there and if anything needing attention came up.

KRAMER stated PARKS utilized a web-based case management system that KRAMER could access online from any location using her log-in name and password. KRAMER "charted" her hours in note books and eventually entered these hours into the case management system. KRAMER described that she would go into the electronic record for each ward and enter her activity, the date of the activity, case notes if needed, and the time the activity took. The system had a specific hourly bill rate assigned to her activities and it would automatically calculate the cost to the ward based on the bill rate and the amount of time taken.

KRAMER stated that she was instructed by both PARKS and SIMMONS that she was to document within the case management system the full amount of time an activity took in the file of each ward who received some benefit of that activity. This meant that if she took one hour to travel to a facility and visit with four separate wards, she would document the full hour for each ward; essentially logging the same hour of work four times. This included travel time. If it took 20 minutes to travel to a facility, the travel time was documented for each of the wards at the facility, effectively ensuring that the same travel was paid for multiple times by multiple wards. KRAMER acknowledged that time she spent with one ward provided no specific benefit to any other ward, but she would document her time at the facility to all wards regardless of who she was dealing with at that time. KRAMER stated that this is how she was instructed by both PARKS and SIMMONS to document her activity.

KRAMER stated that there was no way she could meet the target hours set for her by PARKS without this method of billing. KRAMER stated that sometime after she had been working for APPG she was told by SIMMONS that she was documenting her travel time incorrectly. KRAMER stated that up to that point she was documenting travel to and from a ward visit. SIMMONS told her she could only document one way travel. KRAMER told parks that she couldn't reach her targets that way and PARKS told her to just round up the one way travel to make up the difference, essentially documenting the same amount of time, just identifying it only as one way travel. When she started doing this, SIMMONS continued checking her billing and did not mention that her one way travel was rounded up and essentially doubled.

KRAMER described that most of her instruction came from PARKS; however it was generally believed that PARKS and SIMMONS were partners in the business and SIMMONS had significant authority, providing direction to

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staff, handling referrals on new wards, dealing with medical staff, financial information and preparing court documents, including reviewing activities of staff and preparing accountings.

During these interviews KRAMER provided additional pertinent information regarding her duties at APPG and her billing instructions from PARKS and SIMMONS. Further details of KRAMER statement is included at relevant points in these reports.

On January 22, 2016, Investigator O'Malley from the Nevada Attorney General's Office and I met with Angelica Sanchez (SANCHEZ) in Reno, NV. This meeting with SANCHEZ was covertly recorded (Exhibit 28). We again met with SANCHEZ on October 6, 2016, and recorded an additional statement with her (Exhibit 28). SANCHEZ was an employee of PARKS and APPG from 2011 until early 2013. After SANCHEZ left APPG, KRAMER was hired to replace her. As an employee of APPG, one of SANCHEZ'S primary job functions included performing ward visits to all of PARKS wards and shopping for them and some court and banking activity. SANCHEZ coordinated the care for PARKS wards. SANCHEZ corroborated the statement of KRAMER, stating, in pertinent part:

SANCHEZ was also instructed to visit each ward at least two times per month, regardless of the specific needs and circumstances of the ward. SANCHEZ stated that when she was hired, PARKS did not have case management software and she would document her activities on either a spreadsheet or a word document and email it to SIMMONS. In 2011, PARKS purchased a case management software and SANCHEZ began to document her activities and time in this database.

SANCHEZ also corroborated the statement of KRAMER, in that she was told by PARKS and SIMMONS that she was to document the full amount of time an activity took in the file of each ward within the case management system. This meant that if she was at a facility for one hour visiting four separate wards, she would document the full hour for each ward.

SANCHEZ described that both PARKS and SIMMONS specifically instructed her on the way they wanted her hours to be documented, including that she was to bill the full amount of time an activity took to all wards who received some benefit of the activity, even if the entire amount of the time was not spent for the benefit of each ward.

SANCHEZ stated that this method of documenting her time applied not just to ward visits, but to all activity that she did on behalf of wards, including ward visits, shopping, and court visits. In each case, the entire time an activity took would be billed to each ward that received some portion of the benefit of that activity.

SANCHEZ further stated that when she first hired with APPG, both PARKS and SIMMONS went with her on ward visits to show her the ropes and both instructed how to bill those visits, including to document all of her activity to each ward and not to divide the time between them.

SANCHEZ described that although PARKS was the owner of APPG and officially the guardian of each ward, the daily direction, instruction and advice was provided by SIMMONS, who SANCHEZ described as the "air-traffic controller" for the company. SIMMONS was both the office manager and supervisor for other staff and handled matters in the absence of PARKS. This included handling bill paying and banking, preparing court documents and compiling the annual accountings.

SANCHEZ further described that SIMMONS was more often responsible for reviewing her time keeping entries and she dealt with him more frequently than PARKS regarding how to document the time that activities took

Both KRAMER and SANCHEZ stated that they billed their time in the same way for all activities they performed where more than one ward benefitted from the activity. This included visiting wards, shopping for wards and attending court for wards.

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On February 17, 2016, Investigator O'Malley and I contacted and interviewed Josephine Eugenio (EUGENIO), owner and administrator of Joyful Senior Care, Joyful Senior Care Haven II and Spencer Luxury Care group homes (Exhibit 29). EUGENIO stated that over the preceding years she had provided care to a large number of seniors who were under the guardianship of PARKS. EUGENIO corroborated the information provided by KRAMER and SANCHEZ with regard to the duration of the ward visits performed for the wards in her facilities. EUGENIO stated that the visits by KRAMER and SANCHEZ would take "...not even an hour". This would include talking to all residents at the facility, if they were able to communicate, checking the resident files and speaking to EUGENIO or her staff if necessary. EUGENIO confirmed that on no occasion did KRAMER or SANCHEZ spend several hours at one of her facilities visiting with the residents.

On October 27, 2015, Investigator O'Malley interviewed Julie Leibo (LEIBO), Administrator of Lakeview Terrace Assisted Living Facility (Exhibit 30). LEIBO stated, in pertinent part that KRAMER would visit the wards sometimes up to two times per month, though she also missed months. The visits lasted for just a few minutes and usually consisted of dropping off supplies and speaking briefly with staff. LEIBO stated that to her knowledge, the visits never lasted for more than a few minutes and she was not aware of any occasions when KRAMER spent 15 or more minutes with each ward. This description of the time taken by KRAMER for her ward visits is consistent with the statement of KRAMER.

On October 27, 2015, Investigator O'Malley interviewed Monica Nunez (NUNEZ), lead medical technician at Lakeview Terrace (Exhibit 30). NUNEZ knew that PARKS was a professional guardian for a number of residents at the facility. NUNEZ stated that she rarely saw PARKS visit, but one of her staff members, KRAMER, would visit the wards. These visits usually lasted just a few minutes and consisted of "a brief conversation and moving on". This description of the time taken by KRAMER for her ward visits is consistent with the statement of KRAMER.

Research of PARKS guardianship cases conducted through the Clark County court record system identified several hundred wards over whom PARKS had guardianship between 2007 and 2015. I reviewed the documents available through the Clark County District Court records system and identified the dates PARKS was appointed as guardian over each ward, along with each wards date of birth.

Reviews of records and information obtained from various sources identified that PARKS placed a number of her wards at several group care and assisted living facilities in the Las Vegas valley. Grand Jury subpoenas were issued to the owners/administrators of these facilities and patient/resident files for all of PARKS wards who lived at any of these facilities were obtained. Based on a review of these records, I identified the following wards as resident at these facilities between the dates shown:

**Joyful Senior Care
5408 Topaz Street
Las Vegas, NV 89120**

<u>ward</u>	<u>DOB</u>	<u>Appointment Date</u>	<u>Facility Admit Date</u>	<u>D/C Date</u>	
James Poya	06/25/1948	07/14/2011	02/01/2013	Current	(Exhibit 31)
Ruth Braslow	07/10/1925	01/29/2013	02/21/2013	Current	(Exhibit 32)
Carolyn Rickenbaugh	12/28/1942	08/21/2014	11/03/2014	Current	(Exhibit 33)
William Brady	08/16/1928	09/17/2010	11/01/2011	Current	(Exhibit 34)
Delmond Foster	08/11/1930	09/17/2012	09/28/2012	04/19/2014	(Exhibit 35)

**Joyful Senior Care Haven II
4353 Jodi Ave
Las Vegas, NV 89120**

<u>ward</u>	<u>DOB</u>	<u>Appointment Date</u>	<u>Facility Admit Date</u>	<u>D/C Date</u>	
Cecelia Cass	07/08/1934	12/05/2013	01/09/2014	Current	(Exhibit 36)

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Roy Cass	10/15/1924	12/05/2013	01/09/2014	03/15/2014	(Exhibit 37)
Kenneth Edwards	12/04/1944	01/16/2013	09/04/2014	Current	(Exhibit 38)
Janice Mitchell	12/08/1937	01/27/2011	02/01/2013	Current	(Exhibit 39)
Gloria Schneringer	08/18/1931	03/30/2011	07/01/2013	Current	(Exhibit 40)
Patricia Smoak	01/29/1931	08/25/2010	02/14/2011	Current	(Exhibit 41)
Marilyn Scholl	12/15/1934	08/01/2013	08/05/2013	10/08/2015	(Exhibit 42)
Mary Vitek	01/21/1932	04/19/2012	11/06/2013	07/19/2014	(Exhibit 43)

Spencer Luxury Care
1951 Papago Lane
Las Vegas, NV 89169

<u>ward</u>	<u>DOB</u>	<u>Appointment Date</u>	<u>Facility Admit Date</u>	<u>D/C Date</u>	
Juanita Graham	06/09/1929	09/05/2013	11/01/2013	Current	(Exhibit 44)
Clyde Bowman	11/08/1921	08/22/2006	03/31/2013	01/30/2015	(Exhibit 45)
Roy Franklin	06/27/1925	07/05/2012	07/31/2012	05/26/2015	(Exhibit 46)
Yoshiko Kindaichi	01/03/1935	11/07/2013	05/24/2014	04/16/2015	(Exhibit 47)
Martha Ornelas	01/30/1948	09/26/2013	09/26/2013	05/25/2015	(Exhibit 48)
Walter Wright	10/30/1934	04/19/2012	05/31/2013	08/10/2015	(Exhibit 49)
Robert Smith	01/10/1929	03/27/2013	04/22/2014	10/08/2014	(Exhibit 50)
Larry Coble	12/19/1946	09/17/2010	09/15/2010	01/09/2014	(Exhibit 51)
Linda Fisher	07/16/1937	12/04/2013	12/09/2014	04/08/2015	(Exhibit 52)
Edward Atherton	07/16/1935	05/08/2014	02/18/2015	Current	(Exhibit 53)
Charles Maddera	07/18/1935	12/18/2012	02/18/2015	Current	(Exhibit 54)
Rex Lyons	03/28/1925	06/19/2014	04/27/2015	Current	(Exhibit 55)
Dolores Smith	11/30/1932	11/12/2013	04/29/2015	Current	(Exhibit 56)

Lakeview Terrace Assisted Living
180 Ville Drive
Boulder City, NV 89005

<u>ward</u>	<u>DOB</u>	<u>Appointment Date</u>	<u>Facility Admit Date</u>	<u>D/C Date</u>	
Marlene Homer	06/06/1939	06/20/2012	07/07/2012	03/03/2015	(Exhibit 57)
Marie Long	08/17/1919	06/19/2012	07/07/2012	03/03/2015	(Exhibit 58)
Rudy North	07/29/1936	08/28/2013	08/30/2013	12/31/2014	(Exhibit 59)
Rennie North	12/03/1938	08/28/2013	08/30/2013	12/31/2014	(Exhibit 60)
Frank Papapietro	06/14/1939	04/25/2013	05/29/2012	01/28/2014	(Exhibit 61)
Harold Lockwood	10/07/1927	04/18/2012	05/30/2013	04/16/2015	(Exhibit 62)
Norbert Wilkening	01/09/1932	03/19/2013	04/03/2013	12/07/2015	(Exhibit 63)
Adolfo Gonzalez	03/09/1941	02/11/2013	04/30/2013	07/18/2014	(Exhibit 64)
Dolores Smith	11/30/1932	11/12/2013	11/15/2012	04/29/2015	(Exhibit 65)
Linda Phillips	04/12/1963	09/17/2008	03/04/2014	03/24/2015	(Exhibit 66)
Barbara Neely	10/20/1958	09/16/2014	09/24/2014	03/18/2015	(Exhibit 67)

- Resident files for Joyful Senior Care, Joyful Senior Care Haven II and Spencer Luxury Care were all provided by the owner of these facilities, Josephine Eugenio (EUGENIO) (Exhibits 32 – 56).
- Resident files for Lakeview Terrace were provided by the facility administrator, Julie Leibo (LEIBO) (Exhibits 57 – 67).

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

During the course of this investigation, investigators located a contract between A Private Professional Guardian, LLC and SEM Applications, Inc. (Exhibit 68). This contract showed that SEM Applications, Inc. provided PARKS with web-based case management software through which she was able to manage her ward's affairs and document her activities and billing for each ward. On October 13, 2015, a Grand Jury subpoena was issued to SEM Applications, Inc. to obtain documents contained in the system pertaining to PARKS and her management of her clients.

On October 27, 2015, Stanley Meng (MENG), owner of SEM Applications, Inc. provided documents responsive to this subpoena. Among the documents produced by MENG were two spreadsheets containing the data extracted from this case management system. The first, titled "**Time and Expense**" contained the daily activities documented by PARKS and her staff showing what service was provided for each ward. The second spreadsheet, titled "**Case Notes**" contained the case notes that PARKS and her staff made for each ward.

A comparison of the information entered into the Time and Expense and Case Notes component of this case management system against the accounting reports submitted by PARKS to the court revealed that the Invoices submitted by PARKS as exhibits to her petitions were prepared using the information in the Time and Expense data. A review of the EMS Online Manual revealed the instructions for how PARKS would create her Invoices by selecting certain items from within the system to create the invoice the way she wanted it to appear. For this reason, the data contained in this spreadsheets provided by MENG has been used throughout this investigation to identify the activities performed by PARKS and her staff. Where this has revealed information relevant to this investigation, the data was compared to the actual documents filed by PARKS in each case to verify the accuracy of the information in the spreadsheets and confirm that the same information was submitted to the court.

A review of the data contained in this case management system identified multiple dates on which either SANCHEZ or KRAMER conducted visits to a care facility and documented visiting some or all of the wards who were resident at the facility on that particular date; documenting approximately the same amount of time for each ward. This was consistent with the explanation given by KRAMER and SANCHEZ of how they were told to document their time⁵.

- **JOYFUL SENIOR CARE**

I identified 56 days between 03/20/2013 and 10/19/2015 on which KRAMER documented visiting Joyful Senior Care and conducting ward visits with more than one ward on each day (Exhibit 69). In total, KRAMER documented 210.60 hours spent on these visits, including many days in which she documented visiting four wards for an hour or more each. Based on the statement of KRAMER, the entire visit to the facility on these days actually took only one hour, but was billed to each ward as if the entire time was spent for that individual wards benefit; when in fact, only a percentage of the time was used for the benefit of each ward.

A review of the invoices and accountings submitted to the court by PARKS in relation to the four wards placed at this facility revealed that PARKS invoiced each ward for the entire visit performed by KRAMER; informing the court that she was entitled to receive fees from each ward for spending the entire time for the benefit each individual ward (Exhibit 70 - 73).

When PARKS submitted each for these accountings to the court, she did so with a notarized declaration stating that the contents of each accounting were true. Nowhere on any of the accountings did PARKS advise the court that the time she documented as being spent on each ward was actually spent on multiple wards, with each ward receiving benefit of only a portion of the hour.

According to the accountings filed by PARKS for each of the four wards placed at Joyful Senior Care, PARKS, who had complete control over the wards finances, paid herself the full amount of the fees that she documented as earned through these ward visits.

⁵ PARKS describes the SEMS case management system she uses on page 39 of a deposition she gave in the guardianship case of Norbert Wilkening (G-13-038438-A) on 09/04/2015 (Exhibit 160)

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION**

Event #: 150819-2043

From a review of the documents seized during the service of the search warrant at PARKS office, I identified a series of checks payable to APPG from each of the guardianship bank accounts belonging to each of these four wards (Exhibit 74 – 77). Each check was stapled to an Invoice showing the activity performed by PARKS and her staff during the month immediately preceding the payment. The amount and date of each check matched the attached Invoices, revealing that these were the payments PARKS made to herself, from each ward's funds, for the activities reflected in the Invoices. These payments and accompanying Invoices revealed that PARKS received the funds from each ward for the double-billed ward visits identified from this analysis⁶.

These payments for fees were taken on an ongoing, usually monthly, basis. The petitions to the court requesting confirmation of PARKS' fees were generally filed annually or sometimes less frequently. According to NRS 159, the payment of guardian fees prior to the filing of an accounting is permissible; the guardian is required to notify the court of the fees paid and request confirmation of those fees.

Date Petition for Fees Filed

- | | | | |
|---------------------|--|--|--------------|
| James Poya | | | |
| • | Accountings/Invoices filed with Court | (12/18/2014, 07/30/2015 & 03/25/2016) | (Exhibit 70) |
| • | Checks and Monthly Invoices recovered from PARKS Files | | (Exhibit 75) |
| Ruth Braslow | | | |
| • | Accountings and Invoices filed with Court | (06/18/2014, 05/04/2015, 05/27/2015, 05/03/2016) | (Exhibit 71) |
| • | Checks and Monthly Invoices recovered from PARKS Files | | (Exhibit 76) |
| Carolyn Rickenbaugh | | | |
| • | Accountings and Invoices filed with Court | (03/15/2016) | (Exhibit 72) |
| • | Checks and Monthly Invoices recovered from PARKS Files | | (Exhibit 77) |
| William Brady | | | |
| • | Accountings and Invoices filed with Court | (08/04/2015 & 03/15/2016) | (Exhibit 73) |
| • | Checks and Monthly Invoices recovered from PARKS Files | | (Exhibit 78) |
| Delmond Foster | | | |
| • | Accountings and Invoices filed with Court | (10/02/2013 & 01/09/2015) | (Exhibit 74) |
| • | Checks and Monthly Invoices recovered from PARKS Files | | (Exhibit 79) |

I identified the guardianship bank accounts opened by PARKS for each of the wards resident at Joyful Senior Care. In response to grand jury subpoenas, records for these accounts were provided, as follows:

- | | | | | |
|---|---------------------|------------------|---------------------------------|--|
| • | James Poya | Wells Fargo Bank | Acct # 2606860019 | Custodian of Records (Exhibit 80) |
| • | Ruth Braslow | Wells Fargo Bank | Acct # 2818253888
2266989835 | Custodian of Records (Exhibit 81)
Elester Franke |
| • | Carolyn Rickenbaugh | Bank of America | Acct # 501017912570 | Custodian of Records (Exhibit 82)
LaDonia Jackson |

⁶ I was unable to locate an Invoice and payment for every month detailed in this analysis for each ward; however, the final accounting and bank records for each ward verified that PARKS received all of the funds for these double-billed activities.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

- William Brady Citibank Acct # 40039084880 Custodian of Records (Exhibit 83)
Lulu E. Ponce
- Delmond Foster Wells Fargo Bank Acct # 8227959734 Custodian of Records (Exhibit 84)
1995120043 Evonne Sepeda

A review of these bank records confirmed that PARKS paid herself the fees she claimed were earned from these ward visit activities, depositing checks drawn on each guardianship account into her business account held in the name of APPG. The bank records also identified the source of the funds taken by PARKS to be funds belonging to each ward

My analysis of the billing for ward visits for the four wards who resided at Joyful Senior Care identified that, based on the statement of KRAMER, corroborated by SANCHEZ and EUGENIO, these wards were over billed for ward visits as follows (Exhibit 69):

ward	Date Range for visits	Number of Visits	Total Hours Billed	Total Cost Billed	Actual Hours Spent/ward	Actual Cost/ward	Amount Over Billed/ward
James Poya	03/20/2013 10/19/2015	54	50.75	\$6,090.00	14.3	\$1,715.70	\$4,374.30
Ruth Braslow	03/20/2013 10/19/2015	55	55.5	\$6,660.00	15.05	\$1,805.70	\$4,854.30
Carolyn Rickenbaugh	09/10/2014 10/19/2015	21	18.08	\$2,169.60	4.91	\$589.50	\$1,580.10
Delmond Foster	03/20/2013 04/02/2014	25	28	\$3,360.00	7.28	\$873.00	\$2,487.00 ⁷
William Brady	03/20/2013 10/19/2015	55	58.5	\$7,020.00	15.05	\$1,805.70	\$5,214.30 ⁸
			210.83 Hrs.			Total Over-billed	\$18,510.00

• JOYFUL SENIOR CARE HAVEN II

I identified 56 days between 03/20/2013 and 08/26/2015 on which KRAMER documented visiting Joyful Senior Care Haven II and conducting ward visits with more than one ward on each day (Exhibit 85). In total, KRAMER documented 232.76 hours spent on these visits, including many days in which she documented visiting six wards for an hour or more each. Based on the statement of KRAMER, the entire visit to the facility on these days actually took only about one hour, but was billed to each ward as if the entire time was spent for that individual wards benefit; when in fact, only a percentage of the time was used for the benefit of each ward.

A review of the invoices and accountings submitted to the court by PARKS in relation to the wards placed at this facility revealed that PARKS invoiced each ward for the entire visit performed by KRAMER; informing the court that she was entitled to receive fees from each ward for spending the entire time for the benefit each ward (Exhibit 86 - 92). When PARKS submitted each for these accountings to the court, she did so with a notarized declaration stating that the contents of each accounting were true. Nowhere on any of the accountings did PARKS advise the court that the time she documented as being spent on each ward was actually spent on multiple wards, with each ward receiving benefit of only a portion of the hour.

⁷ The actual figure included as a loss for Foster through this scheme is lower as several dates are included in the calculation of loss in the unnecessary services scheme

⁸ ⁸ The actual figure included as a loss for Brady through this scheme is lower as several dates are included in the calculation of loss in the unnecessary services scheme

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

According to the accountings filed by PARKS for each of the wards placed at Joyful Senior Care Haven II, PARKS did not receive all of the fees she invoiced to all of the wards. In several cases, the wards had no funds available to pay PARKS fees and in several cases, PARKS received less than the full amount of the fees she invoiced. Notwithstanding that PARKS did not get fees from all of her wards, her staff still spent time with those wards from whom she was unable to collect and, as such, that time was not spent with those wards from whom PARKS took fees. For six of the wards identified in this analysis, PARKS received all or substantially most of her fees and as such, this part of the investigation has focused on the loss suffered by these six wards through this double-billing activity.

From a review of the documents seized during the service of the search warrant at PARKS office, I identified a series of checks payable to APPG from each of the guardianship bank accounts belonging to each of these six wards (Exhibit 93 - 98). Each check was stapled to an Invoice showing the activity performed by PARKS and her staff during the month immediately preceding the payment. The amount and date of each check matched the attached Invoices, revealing that these were the payments PARKS made to herself, from each ward's funds, for the activities reflected in the Invoices. These payments and accompanying Invoices revealed that PARKS received the funds from each ward for the double-billed ward visits identified from this analysis⁹.

These payments for fees were taken on an ongoing, usually monthly, basis. The petitions to the court requesting confirmation of PARKS' fees were generally filed annually or sometimes less frequently. According to NRS 159, the payment of guardian fees prior to the filing of an accounting is permissible; the guardian is required to notify the court of the fees paid and request confirmation of those fees.

	<u>Date Petition for Fees Filed</u>	
Patricia Smoak		
• Accountings and Invoices filed with Court	(04/03/2014, 04/06/2015 & 03/08/2016)	(Exhibit 86)
• Checks and Monthly Invoices recovered from PARKS File		(Exhibit 93)
Marilyn Scholl		
• Accountings and Invoices filed with Court	(11/14/2014 & 08/31/2015)	(Exhibit 87)
• Checks and Monthly Invoices recovered from PARKS File		(Exhibit 94)
Kenneth Edwards		
• Accountings and Invoices filed with Court	(01/21/2015 & 03/15/2016)	(Exhibit 88)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 95)
Gloria Schneringer		
• Accountings and Invoices filed with Court	(05/30/2014, 03/23/2015 & 05/13/2016)	(Exhibit 89)
• Checks and Monthly Invoices recovered from PARKS File		(Exhibit 96)
Janice Mitchell		
• Accountings and Invoices filed with Court	(03/06/2015)	(Exhibit 90)
• Checks and Monthly Invoices recovered from PARKS File		(Exhibit 97)
Mary Vitek		
• Accountings and Invoices filed with Court	(08/20/2014)	(Exhibit 91)
• Checks and Monthly Invoices recovered from PARKS File		(Exhibit 98)
Cecilia Cass		
• Accountings and Invoices filed with Court	(12/18/2014)	(Exhibit 92)
Roy Cass		

⁹ I was unable to locate an Invoice and payment for every month detailed in this analysis for each ward; however, the final accounting and bank records for each ward verified that PARKS received all of the funds for these double-billed activities.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

• **SPENCER LUXURY CARE**

I identified 50 days between 06/27/2013 and 09/10/2015 on which KRAMER documented visiting Spencer Luxury Care and conducting ward visits with more than one ward on each day (Exhibit 105). In total, KRAMER documented 250.07 hours spent on these visits, including many days in which she documented visiting six wards for an hour or more each. Based on the statement of KRAMER, the entire visit to the facility on these days actually took only about one hour, but was billed to each ward as if the entire time was spent for that individual wards benefit; when in fact, only a percentage of the time was used for the benefit of each ward.

A review of the invoices and accountings submitted to court by PARKS in relation to the wards placed at this facility revealed that PARKS invoiced each ward for the entire visit performed by KRAMER; informing the court that she was entitled to receive fees from each ward for spending the entire time for the benefit each ward (Exhibit 106 – 117 & 137 & 148).

When PARKS submitted each for these accountings to the court, she did so with a notarized declaration stating that the contents of each accounting were true. Nowhere on any of the accountings did PARKS advise the court that the time she documented as being spent on each ward was actually spent on multiple wards, with each ward receiving benefit of only a portion of the hour.

According to the accountings filed by PARKS for each of the wards placed at Spencer Luxury Care, PARKS did not receive all of the fees she invoiced to all of the wards. In several cases, the wards had no funds available to pay PARKS' fees and in other cases, PARKS received less than the full amount of the fees she invoiced. Notwithstanding that PARKS did not get fees from all of her wards, her staff still spent time with those wards from whom she was unable to collect and, as such, that time was not spent with those wards from whom PARKS took fees. For five of the wards identified in this analysis, PARKS received all or substantially most of her fees and as such, this part of the investigation has focused on the loss suffered by these five wards through this double-billing activity.

From a review of the documents seized during the service of the search warrant at PARKS office, I identified a series of checks payable to APPG from each of the guardianship bank accounts belonging to each of these five wards (Exhibit 118 ~ 122). Each check was stapled to an Invoice showing the activity performed by PARKS and her staff during the month immediately preceding the payment. The amount and date of each check matched the attached Invoices, revealing that these were the payments PARKS made to herself, from each ward's funds, for the activities reflected in the Invoices. These payments and accompanying Invoices revealed that PARKS received the funds from each ward for the double-billed ward visits identified from this analysis¹¹.

These payments for fees were taken on an ongoing, usually monthly, basis. The petitions to the court requesting confirmation of PARKS' fees were generally filed annually or sometimes less frequently. According to NRS 159, the payment of guardian fees prior to the filing of an accounting is permissible; the guardian is required to notify the court of the fees paid and request confirmation of those fees.

Clyde Bowman

Date Petition for Fees Filed

- Accountings and Invoices filed with Court (05/08/2015) (Exhibit 106)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 118)

Roy Franklin

- Accountings and Invoices filed with Court (07/22/2013, 08/20/2014 & 06/23/2015) (Exhibit 107)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 119)

¹¹ I was unable to locate an invoice and payment for every month detailed in this analysis for each ward; however, the final accounting and bank records for each ward verified that PARKS received all of the funds for these double-billed activities.

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION**

Event #: 150819-2043

Juanita Graham

- Accountings and Invoices filed with Court (03/03/2015 & 11/11/2015) (Exhibit 108)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 120)

Yoshiko Kindaichi

- Accountings and Invoices filed with Court (11/22/2015) (Exhibit 109)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 121)

Walter Wright

- Accountings and Invoices filed with Court (08/21/2014, 06/23/2015 & 08/27/2015) (Exhibit 110)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 122)

Dolores Smith

- Accountings and Invoices filed with Court (06/19/2015 & 03/25/2016) (Exhibit 136)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 147)

Martha Ornelas

- Accountings and Invoices filed with Court (03/03/2015 & 07/07/2015) (Exhibit 111)

Robert Smith

- Accountings and Invoices filed with Court (03/31/2015 & 03/25/2016) (Exhibit 112)

Larry Coble

- Accountings and Invoices filed with Court (05/28/2014) (Exhibit 113)

Linda Fisher

- Accountings and Invoices filed with Court (03/15/2016) (Exhibit 114)

Edward Atherton

- Accountings and Invoices filed with Court (07/24/2015 & 02/20/2016) (Exhibit 115)

Charles Maddera

- Accountings and Invoices filed with Court (05/13/2016) (Exhibit 116)

Rex Lyons

- Accountings and Invoices filed with Court (07/07/2015 & 03/15/2016) (Exhibit 117)

I identified the guardianship bank accounts opened by PARKS for several of the wards from whom PARKS took fees for these ward visits. In response to grand jury subpoenas, records for these accounts were provided, as follows:

- Clyde Bowman Bank of America Acct # 501000221553 Custodian of Records (Exhibit 123)
Lytiasha Jones
- Roy Franklin Bank of America Acct # 1678031004 Custodian of Records (Exhibit 124)
- Wells Fargo Bank Acct # 1267130118 Custodian of Records (Exhibit 124)
 Acct # 5614651304 Holly Teasley
- Nevada State Bank Acct # 910003870 Custodian of Records (Exhibit 124)
 Tevin Caddle
- Juanita Graham US Bank Acct # 153755862429 Custodian of Records (Exhibit 125)
Barbette Berg

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

According to the accountings filed by PARKS for each of the wards placed at Lakeview Terrace Assisted Living Facility, PARKS did not receive all of the fees she invoiced to all of the wards. In one case, the ward had limited funds available to pay PARKS fees and PARKS received less than the full amount of the fees she invoiced. Notwithstanding that PARKS did not get fees from all of her wards, her staff still spent time with those wards from whom she was unable to collect and, as such, that time was not spent with those wards from whom PARKS took fees. For nine of the wards identified in this analysis, PARKS received all or substantially most of her fees and as such, this part of the investigation has focused on the loss suffered by these nine wards through this double-billing activity.

From a review of the documents seized during the service of the search warrant at PARKS office, I identified a series of checks payable to APPG from each of the guardianship bank accounts belonging to each of these five wards (Exhibit 141 – 150). Each check was stapled to an Invoice showing the activity performed by PARKS and her staff during the month immediately preceding the payment. The amount and date of each check matched the attached Invoices, revealing that these were the payments PARKS made to herself, from each ward's funds, for the activities reflected in the Invoices. These payments and accompanying Invoices revealed that PARKS received the funds from each ward for the double-billed ward visits identified from this analysis¹³.

These payments for fees were taken on an ongoing, usually monthly, basis. The petitions to the court requesting confirmation of PARKS' fees were generally filed annually or sometimes less frequently. According to NRS 159, the payment of guardian fees prior to the filing of an accounting is permissible; the guardian is required to notify the court of the fees paid and request confirmation of those fees.

	<u>Date Petition for Fees Filed</u>	
Marlene Homer		
• Accountings and Invoices filed with Court	(08/13/2014 & 02/20/2016)	(Exhibit 129)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 140)
Marie Long		
• Accountings and Invoices filed with Court	(01/09/2015 & 09/29/2015)	(Exhibit 130)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 141)
Rudy North		
• Accountings and Invoices filed with Court	(04/10/2015, 05/08/2015 & 02/26/2016)	(Exhibit 131)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 142)
Rennie North		
• Accountings and Invoices filed with Court	(04/10/2015, 05/08/2015 & 02/26/2016)	(Exhibit 132)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 143)
Harold Lockwood		
• Accountings and Invoices filed with Court	(08/20/2015)	(Exhibit 133)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 144)
Norbert Wilkening		
• Accountings and Invoices filed with Court	(12/02/2014)	(Exhibit 134)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 145)
Adolfo Gonzalez		
• Accountings and Invoices filed with Court	(10/30/2013)	(Exhibit 135)
• Checks and Monthly Invoices recovered from PARKS Files		(Exhibit 146)

¹³ I was unable to locate an Invoice and payment for every month detailed in this analysis for each ward; however, the final accounting and bank records for each ward verified that PARKS received all of the funds for these double-billed activities.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

Dolores Smith

- Accountings and Invoices filed with Court (06/19/2015 & 03/25/2016) (Exhibit 136)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 147)

Linda Phillips

- Accountings and Invoices filed with Court (07/31/2015 & 11/14/2014) (Exhibit 137)
- Checks and Monthly Invoices recovered from PARKS Files (Exhibit 148)

Frank Papaprietro

- Accountings and Invoices filed with Court (07/14/2014 & 07/17/2015) (Exhibit 138)

Barbara Neely

- Accountings and Invoices filed with Court (01/30/2015) (Exhibit 139)

I identified the guardianship bank accounts opened by PARKS for the wards from whom PARKS took fees for these ward visits. In response to grand jury subpoenas, records for these accounts were provided, as follows:

- | | | | |
|---------------------|------------------|--|---|
| • Marlene Homer | Wells Fargo Bank | Acct # 7041558821
Acct # 7041562070 | Custodian of Records (Exhibit 149)
Clarissa Mejia |
| • Marie Long | Wells Fargo Bank | Acct # 9271862899
Acct # 2070076342 | Custodian of Records (Exhibit 150)
Holly Teasley |
| • Rudy North | Bank of America | Acct # 501015308128 | Custodian of Records (Exhibit 151)
Caitlin Fox |
| • Rennie North | Bank of America | Acct # 501015308115 | Custodian of Records (Exhibit 152)
Caitlin Fox |
| • Harold Lockwood | Wells Fargo Bank | Acct # 2070070392
Acct # 2070073909 | Custodian of Records (Exhibit 153)
Tiffany Taylor |
| • Norbert Wilkening | Wells Fargo Bank | Acct # 2267133664
Acct # 8838719832 | Custodian of Records (Exhibit 154)
Clarissa Mejia |
| • Adolfo Gonzalez | Wells Fargo Bank | Acct # 2818239682
Acct # 2820596480 | Custodian of Records (Exhibit 155)
Colleen Lenahan |
| • Dolores Smith | US Bank | Acct # 153755830962 | Custodian of Records (Exhibit 156)
Chandra Banbury |
| • Linda Phillips | US Bank | Acct # 153795329991
Acct # 8053541077 | Custodian of Records (Exhibit 157)
Chandra Banbury |

A review of these bank records confirmed that PARKS paid herself the fees she claimed were earned from these ward visit activities, depositing checks drawn on each guardianship account into her business account held in the name of APPG.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT
CONTINUATION

Event #: 150819-2043

My analysis of the billing for ward visits for the wards who resided at Lakeview Terrace identified that, based on the statement of KRAMER, corroborated by SANCHEZ and LEIBO, these wards were over billed for ward visits as follows (Exhibit 128)¹⁴:

ward	Date Range	# of Visits	Total Hours Billed	Total Cost Billed	Actual Hours Spent	Actual Cost	Over Billed Amount
Marlene Homer	07/07/2012 02/10/2015	44	52.25	\$6,270.00	12.06	\$1,447.20	\$4,828.80 ¹⁵
Marie Long	07/07/2012 02/10/2015	43	51.5	\$,6,180.00	12.11	\$1,452.90	\$4,727.10 ¹⁶
Rudy North	09/05/2013 12/01/2014	25	17.03	\$2,043.60	4.665	\$559.80	\$1,483.80
Rennie North	09/30/2013 11/05/2014	22	15.65	\$1,878.00	4.3	\$516.00	\$1,362.30
Harold Lockwood	07/07/2012 03/03/2015	30	36.41	\$4,369.20	6.62	\$794.70	\$3,574.50
Norbert Wilkening	04/19/2013 12/01/2014	25	30.92	\$3,710.40	5.19	\$622.20	\$3,088.20
Adolfo Gonzalez	05/13/2013 10/02/2013	9	14.08	\$1,689.60	2.8	\$336.00	\$1,353.60
Dolores Smith	11/13/2013 03/03/2015	28	29.5	\$3,540.00	5.66	\$679.50	\$2,860.50
Linda Phillips	04/02/2013 02/10/2015	18	18.75	\$2,250.00	3.42	\$410.40	\$1,839.60
			266.09			Total Over-billed	\$24,370.80

Additional evidence that tends to corroborate the statements of KRAMER and SANCHEZ, that they were systematically over-billing the wards for the full duration of any travel time and time spent at each facility, can be found in the overall volume of hours they each documented as their daily activity. A review of the entries made into PARKS case management system identified multiple days on which KRAMER or SANCHEZ reported hours worked that exceeded the number of hours in a day, or would suggest that they worked through the night, working as many as 47 hours in one day (Exhibit 158). This volume of hours is either impossible or unrealistic and as such, supports that the actual hours worked were a fraction of this time; with each ward being charged for the full amount of time an activity took, rather than dividing the time taken for an activity between the wards who benefitted from that activity.

The volume of hours documented by KRAMER and SANCHEZ in the case management system also supports that PARKS and SIMMONS instructed their staff to over-bill their hours in this way. According to both KRAMER and SANCHEZ, PARKS and SIMMONS handled all of the court billing and finances of the wards. The excessive number of hours documented by KRAMER and SANCHEZ on many days would have been clearly visible to both PARKS and SIMMONS when they prepared the annual accounting for each ward. Additionally, KRAMER and SANCHEZ stated that it was common for either PARKS or SIMMONS to ask them about certain billing entries or to adjust entries for different reasons, further indicating that they were examining the entries made in this system.

Further evidence that supports that this billing practice was a deliberately exploitative activity can be found in a disputed guardianship matter. On February 4, 2015, in response to an objection to the fees that PARKS was charging to

¹⁴ All of the wards Lakeview Terrace Assisted Living Facility were over billed through this method to some degree, however only those listed above are included based on the volume of over-billing.

¹⁵ The actual figure included as a loss for Homer through this scheme is lower as several dates are included in the calculation of loss in the unnecessary services scheme

¹⁶ The actual figure included as a loss for Long through this scheme is lower as several dates are included in the calculation of loss in the unnecessary services scheme

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Norbert Wilkening (Lakeview Terrace resident), PARKS filed, under penalty of perjury, a petition and supporting affidavit, through her attorney Aileen Cohen of Phillip Hack & Associates, in which she stated in pertinent part (Exhibit 159):

"I make every effort to coordinate visits to the wards in my care in order to minimize travel costs to the wards' estates"

While PARKS stated in this sworn affidavit that she coordinates ward visits to minimize costs, which is consistent with the statements of KRAMER and SANCHEZ that they visited multiple wards at the same time, PARKS does not address in this affidavit that she instructs her staff to then document the full travel time and the full time spent at the facility to each and every ward when those wards are a beneficiary of only a small portion of the time spent; nor does she address how this minimizes costs to the ward.

On September 4, 2015, PARKS was deposed in this same matter by Laura Deeter Esq. of Ghandi Deeter Law Offices. Also present at this deposition was Amy Wilkening, daughter of Norbert Wilkening. The deposition was transcribed by Jackie Jennelle, Certified Court Reporter with Litigation Services (Exhibit 160). PARKS was asked if she went with KRAMER to visit Wilkening at the facility and she stated that she went "probably four or five" times (Page 54 line 23). This answer tends to further support that PARKS was aware of the duration of the ward visits performed by her staff, that multiple wards were visited at each visit and, as such, that the full time for each visit did not benefit each ward.

PARKS further stated in this deposition that she billed wards for the exact time an activity took (Page 15 line 12 – 18). This answer was clearly false, as the evidence supports that wards were billed for time not spent for their benefit, but rather for time spent tending to the needs and welfare of other residents at the same facilities:

Q. And in what increments do they bill out?

A. We bill out in -- let me think.

Q. Is it a .1, a minimum?

A. We just do it by the minute. So it's if ten minutes, it's ten minutes. If it's seven minutes, it's seven minutes. If it's 15 minutes, it's 15 minutes.

This answer given under oath is also in direct conflict with the actual billing practices of PARKS, as evidenced across all of her wards. I reviewed 26,417 entries made in PARKS case management system to determine whether the entries appeared to support PARKS statement that she bills by the minute. Of the 26,417 time entries, 25,869 or 98.03% were documented in increments of 5 minutes. Only 1.97% of the time entries were in a time denomination other than 5 minute increments. I also examined the entries to determine how many entries were for duration of less than 10 minutes. Of the 26,417 entries I examined, only 409, or 1.55% were for less than 10 minutes duration. This data tends to support that PARKS and her staff rounded their time to the nearest 5 minute increment and did not bill by the minute.

PARKS answer given under oath is also in direct conflict with a letter that was found in PARKS files. This letter, directed to an employee at Desert Springs Hospital and dated February 13, 2015, describes PARKS business model and the guardianship services she offers (Exhibit 10). On the fourth page of this letter, under the heading "APPG Rate", PARKS documents that she bills her fees in 10 minute increments.

In addition, a number of the case notes completed by KRAMER and SANCHEZ regarding their ward visits further tend to support their statements and the statements of facility staff that APPG were documenting the entire time taken to travel to a facility and visit with all the residents as if the time was spent on each individual resident/ward.

For example, the case notes made by KRAMER for the 06/11/2013 visit to Lakeview Terrace shows 60 minutes travel time for all six wards for a total of six hours spent travelling to the facility. On this same visit KRAMER documented spending between 15 and 30 minutes with the staff talking about six of the wards for a total time spent talking to staff of 1 hour and 50 minutes. This is in addition to another 2 hours and 45 minutes spent talking with five of

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the six wards. According to the documentation, this single visit consumed 10 hours and 35 minutes; clearly contrary to the statements of staff and KRAMER herself.

Likewise, the case notes for 6/25/2013, 07/01/2013, 7/18/2013 and 8/13/2013, also reflect 60 minutes travel time per ward. If these case notes were accurate reflections of the travel time alone, this would mean that KRAMER took six hours to travel to the same facility on 06/11/2013, five hours on 06/25/2013, seven hours on 07/01/2013, four hours on 07/18/2013, and four hours on 08/13/2013. The travel time varying between four and seven hours to get to Boulder City from Henderson is, on its face, unbelievable. The statement of KRAMER and SANCHEZ that they were told to document the entire time of a ward visit to all wards who benefitted from the facility is consistent with these case notes, in that the one hour of travel was clearly applied to each ward rather than divided between them.

This same pattern of documenting the activity and time taken is visible throughout the case notes for all the twenty four wards documented above for whom the ward visits were over-billed.

Additional evidence that PARKS knowingly over billed these wards in this way can be seen in the circumstances surrounding Rudy and Rennie North. In this case PARKS had been the guardian of both spouses since approximately September 2013. On April 10, 2015, PARKS filed her first accounting for each ward. These accountings contained multiple examples of billing each ward for the same activity, thereby doubling her bill rate at the expense of the ward (Exhibit 161 & 162).

These accountings were filed at a time when the media was drawing attention to issues pertaining to the guardianship system and also coincided with the daughter of the North's, Julie Belshe (BELSHE) expressing concern about the activities of PARKS as guardian of her parents. On April 21, 2015, the Clark County Commission held a public meeting at which family members of wards expressed concern about the guardianship system and on the same day, several local newspapers ran stories highlighting failings in the system.

On April 30, 2015, BELSHE filed an objection to PARKS accounting and petition for fees. This objection identified a number of PARKS failings in regard to her compliance with NRS 159 and some concerns as to her management of the wards funds, but did not specifically address double-billing.

On May 5, 2015, Darcy Spears of Channel 13 News aired a televised news segment about guardianship during which Spears showed a copy of the invoices PARKS had filed with the court as exhibits to her petition for her fees (Exhibit 163). While on camera, Spears confronted PARKS about several issues on these invoices, including an expense of \$108.00 for delivering pants to Rennie North and double-charging the North's \$780.00 each for court activity on 10/03/2013:

Spears: "Contact 13 also uncovered double-dipping. Rudy and Rennie were charged \$780.00 each for court filings and travel time to court on the same days in 2013. That's over \$1,500.00 for this couple..."

PARKS: "You're absolutely right, you're absolutely right..."

Spears: "Who you're saying doesn't have enough money."

PARKS: "We will happily reverse those out, those charges out"

Spears: "How about \$108.00 Parks charged Rennie to buy her a pair of stretch pants? Does \$108.00 for stretch pants seem reasonable?"

PARKS: "No it doesn't and I'm happy to reverse that."

On May 8, 2015, three days after this article aired, PARKS filed amended petitions and accountings for both Rennie and Rudy North on which she had reduced, removed or amended not just those charges, but a number of entries that applied to both Rennie and Rudy (Exhibit 164 & 165). In each of these entries, PARKS reduced the time taken for the activity, essentially acknowledging that she had been charging both wards for the full amount of time an activity took instead of dividing the time between them. This was consistent with the statements of KRAMER and SANCHEZ that this was how they were instructed to document their hours.

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A comparison of the guardian activity documented by PARKS and submitted to the court in her April 10, 2015, petitions for fees for Rennie and Rudy North against the amended petitions for fees PARKS submitted to the court on May 8, 2015, revealed that PARKS had over charged these two wards by \$1,964.20¹⁷ for Rennie and \$1,729.20 for Rudy. The activities for which she over-charged them included the court dates mentioned by Spears in her interview with PARKS along with ward visits where both spouses were charged for full travel time (Exhibit 166).

According to the accountings submitted to the court by PARKS, she took only the fees claimed under the amended accounting, so this excessive billing has not been included as part of the funds exploited from her wards; however, when PARKS filed the first two accountings and supporting invoices, she did so knowing that the claims she made in these documents regarding the duration of her activity and the fees she was owed were false.

It is also notable that Rennie and Rudy North were both residents at Lakeview Terrace along with other wards. I reviewed the billing for all Lakeview Terrace wards visited on the dates that PARKS changed her billing for Rudy and Rennie North and noted that PARKS had initially billed the same amount of travel time to all wards. When PARKS halved the travel time for the North's, she still failed to address that she had made multiple other wards pay the full amount for the same travel. This further supports that PARKS only acknowledged to the court that she over-billed the North's when caught out by a third party, but continued to over-bill other wards when no one was questioning her billing pattern.

Further evidence that PARKS knowingly over-billed her wards by instructed her staff to document all the time an activity took to each and every ward who received some benefit of the activity was obtained on September 19, 2015, when officers served a search warrant on PARKS home and office. At the time of the service of the warrant, PARKS was present at her home and initially agreed to be interviewed. This interview was recorded and transcribed (Exhibit 167). During this interview I asked PARKS (Page 7 – 8):

HENDRIX: *Right. Um...when you, for example when like if there's a husband and a wife do you ever, in the same room together...*

PARKS: *Um...hm.*

HENDRIX: *...do you go to visit. How do you bill that?*

PARKS: *That should be, well, there were some issues with that and we redacted that or not redacted them, sorry we...we made those corrections.*

HENDRIX: *Okay.*

PARKS: *We made those corrections. I had a fairly new staff member who was doing it and we corrected it.*

HENDRIX: *Who was that?*

PARKS: *Heidi Kramer.*

HENDRIX: *Heidi. Now is it...whose the one that does the, you know, the invoices that you submit...*

PARKS: *Um...hm.*

HENDRIX: *...to the courts, whose the one that completes those?*

PARKS: *Mark.*

HENDRIX: *Mark Simmons does that?*

PARKS: *Yeah.*

HENDRIX: *Okay.*

PARKS: *Mark's no longer, well he's with us, but he's not. He had some personal family issues and he went back to uh...Indiana.*

HENDRIX: *Oh, okay. So he...does he do all of those then? What's the procedure for like when you...*

PARKS: *When, okay, so when you come in like, okay, we go see a client and then we enter it into a system.*

HENDRIX: *Right.*

¹⁷ The amended accounting included two entries on which Parks increased the billing by a total of \$60.00 which I offset against the reductions

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PARKS: *Okay. And so then the system, so if I see a client or Mark sees a client or Heidi sees a client, it all gets entered in.*

HENDRIX: *Right.*

PARKS: *Okay. So you enter it in individually.*

HENDRIX: *So whoever goes to see them is the one that enters it in?*

PARKS: *Yeah.*

HENDRIX: *Okay.*

PARKS: *Yeah.*

HAYNES: *Does the system...does everyone have their own unique log in?*

PARKS: *Yeah.*

HAYNES: *So the system identifies whose doing which entry?*

PARKS: *Um...hm.*

HENDRIX: *Okay. Right. So one of your employees would go see them and then like, let's say, like it's a husband and a wife together, how...how, what's the procedure for billing like if you go to visit, it's like say it's one visit but it's two people...*

PARKS: *Um...hm.*

HENDRIX: *...how's...how does that work out? How is that charged?*

PARKS: *Each people, each person is billed individually.*

HENDRIX: *Okay.*

PARKS: *Yeah. I mean it's two separate cases. It's not one case.*

HAYNES: *So if the employee goes to visit two people and spends an hour there, are each of them billed one hour or are they billed 30 minutes each?*

PARKS: *They should be billed 30 minutes each.*

HAYNES: *Do you instruct your staff to bill that way?*

PARKS: *There's Mr. and Mrs. North, I mean that's who we're talking about. This was fairly unique. We don't have a lot of married cases. It typically doesn't happen. Usually one is able to care for the other. Um...and so that case should have been billed separately. Heidi did not do that. We, when that was pointed out to us, we made the adjustments in the bill and refunded them money. We didn't just make the adjustments, we refunded the money.*

HENDRIX: *Right. Okay.*

HAYNES: *So when you have staff and they go and visit um...people in that sort of situation where they're visiting two people or more than two people at the same place, are they instructed to bill um...each one of them individually?*

PARKS: *Um...hm. Yeah. You go through your time.*

HAYNES: *How are they instructed to bill out the time? So if they're there for you know let's say a facility for two hours, do they bill each of the clients two hours...*

PARKS: *No.*

HAYNES: *...for that visit?*

PARKS: *They should break it down.*

HAYNES: *So if there were say five clients there and it was a two hour visit each one would be billed the small amount of that two hours?*

PARKS: *Depending on how much time they spent talking to the...to the ward, visiting with the staff.*

HAYNES: *Um...hm.*

PARKS: *Yeah.*

HAYNES: *And your employees are told to do it that way?*

PARKS: *Yep.*

This statement by PARKS clearly demonstrates that PARKS is aware that she is only entitled to fees from individual wards for the actual time spent for the benefit of each ward and that she should not be billing the entire time an activity takes to every ward who receives a benefit from a portion of that activity. PARKS also placed the blame for billing the NORTH'S this way on KRAMER and stated that she instructs her staff to break down the time and bill only the time that is spent on a ward to that ward. This statement contradicts the statements of KRAMER and SANCHEZ; that

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they were told to bill the entire time to every ward, regardless of how much was spent with each ward. PARKS statement also contradicts the evidence, as detailed above, of the many occasions this type of billing occurs.

On July 17, 2015, PARKS filed a *Response to Objections to First Annual Accounting and Report of Guardian and Amended First Annual Account and Report of Guardian* in the guardianship case of Frank Papapietro (G-12-037226-A) (Exhibit 138). This document was filed with the court by PARKS *In Proper Person*. In this document (Page 3 Line 21), PARKS addressed an objection from the ward through his counsel that the fees she had paid herself and those listed in her accounting did not match. PARKS stated in her petition:

"6. Regarding the reimbursement of the guardian for her fees. The guardian is entitled to reimbursement. However, Counsel must realize that an invoice is also testimony to the work that was done during the guardianship. Whether the ward can pay the fees are [sic] not, they still need to be submitted to the Court."

This statement made to the court by PARKS evidences that when she documents an activity on a ward invoice and submits that to the court, she is affirmatively stating to the court that the activity documented in the invoice occurred and that it took the duration shown in the invoice and that the time spent was for the benefit of the specific ward and the fees are therefore owed by the ward.

Also relevant to this issue, the APPG Policy and Procedure Manual used by PARKS contained the following language (Exhibit 168):

"...we only get paid for documented work, billing out at 1/10 increments at \$120 an hour.... It is the policy of APPG to document all work done and to ensure accuracy in billing to provide the best and most economical service for our clients."

"Much of what we document in EMS gets printed on invoices which eventual get sent to the courts and are then public record...."

The language in this policy manual clearly shows that PARKS requires all her staff to document their activities in the case management system and in doing so, intends that this documented activity form the basis of the invoices she will submit to court as proof of the fees she is paying herself from her ward's funds.

Additional evidence showing that PARKS was double-billing activities and directing her staff to do the same can be found in PARKS own billing. On March 23, 2012, PARKS documented 11.5 hours between six wards for applying to become their Social Security Rep-Payee. This event was fully investigated in the attached report (Double-Billing SSA Rep-Payee). No meeting occurred at Social Security and applying to become the rep=payee of a ward requires only that a short application be mailed, taking no more than 15 minutes to complete and either drop off or mail. Also, located in the documents seized from PARKS office was an email dated May 31, 2012, from PARKS to SIMMONS directing that one hour per person be billed for a Social Security meeting. The email stated *"Please enter 1 hour for Reese Arnold and all other who we went to social sec for"*. SANCHEZ had initialed the bottom of this email and during her interview she stated that she had entered PARKS hours in EMS, documenting one hour each for seven wards for a social security meeting, but under her own name (Exhibit 169).

Double-billing of wards through shopping trips

The statements of KRAMER and SANCHEZ revealed that in addition to over-billing her wards for ward visits, PARKS also instructed her staff to document the time they spent shopping for wards in the same way; that is, if they spent one hour travelling to and shopping at a store such as Target or Costco purchasing items for ten wards, this one hour was to be documented in the Time & Expense and Case Notes sections of the case management database for each ward. By doing this, PARKS was able to bill this one hour ten times, making each of the ten wards pay for the full cost of the shopping activity and increasing her billing tenfold.

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I examined the billing activity for the 25 wards documented as being double-billed for ward visits, to see if a pattern of exploitative billing through shopping trips was evident in the invoice and accountings PARKS submitted to the court and the fees she paid herself for these activities.

I located a total of 17 dates between January 27, 2013, and August 20, 2014, on which a member of PARKS staff, either KRAMER or SANCHEZ, documented going to a store to purchase items for multiple wards, including on each day at least one of the wards identified as victims of this pattern of double-billing¹⁸ (Exhibit 170). On each of these dates, PARKS billed multiple wards for the time taken for the entire shopping trip, and did not sub-divide the cost between the wards. By doing this, PARKS made each ward pay fees for time her staff spent providing service (shopping) for another ward. Sixteen of the wards identified in this report were double-billed in this fashion, with the amount of funds taken from each ward varying between \$39.60 loss and \$648.00 loss.

Ward	Number of Trips	Total Hours Billed	Total Cost Billed	Actual Hours Spent/ward	Actual Cost/ward	Amount Over Billed/ward
Delmond Foster	2	1.25	\$150.00	0.13	\$15.60	\$134.40
James Poya	1	0.75	\$90.00	0.08	\$9.60	\$80.40
Ruth Braslow	4	3	\$360.00	0.80	\$96.00	\$264.00
William Brady	3	2	\$240.00	0.21	\$25.20	\$214.80
Roy Franklin	2	1.25	\$150.00	0.13	\$15.60	\$134.40
Patricia Smoak	9	6.75	\$810.00	1.35	\$162.00	\$648.00
Clyde Bowman	3	2.17	\$260.40	0.325	\$39.00	\$221.40
Harold Lockwood	5	3.17	\$380.40	0.695	\$83.40	\$297.00
Linda Phillips	5	3.09	\$370.80	0.665	\$79.80	\$291.00
Janice Mitchell	4	4.75	\$570.00	0.16	\$19.20	\$550.80
Marlene Homer	3	2	\$240.00	0.60	\$72.60	\$167.40
Walter Wright	2	1.5	\$180.00	0.195	\$23.40	\$156.60
Marie Long	1	0.75	\$90.00	0.42	\$50.40	\$39.60
Mary Vitek	2	1.5	\$180.00	0.57	\$68.40	\$111.60
Dolores Smith	5	2.75	\$330.00	0.30	\$39.60	\$290.40
Norbert Wilkening	1	1.5	\$180.00	0.125	\$15.00	\$165.00
Yoshiko Kindaichi	1	1.5	\$180.00	0.125	\$15.00	\$165.00
Total Over-Billed						\$3,798.40

By requiring her staff to document the time spent shopping in this fashion, PARKS documented in her case management system, and ultimately submitted information to the court, claiming that 89.52 hours were spent on these 17 shopping trips. On several days this included documenting between 7 and 9 hours spent at Costco or Target buying items for several wards and charging those wards between \$800.00 and over \$1,000.00 for the shopping trip.

During the service of the search warrant at PARKS office and home, documents seized included copies of receipts pertaining to these shopping trips. On many of these receipts, the name of the wards receiving some benefit from each trip was written (Exhibit 170).

In several cases the cost of the product purchased on behalf of the ward was less than the fee for PARKS staff to go to the store to make the purchase. For instance:

- On January 27, 2013, SANCHEZ documented going to Wal-Mart for William Brady to purchase \$41.80 worth of snacks. This trip was billed to Brady at a cost of \$70.00 plus the cost of the snacks.

¹⁸ There were other dates on which this double-billing activity was evident; however I selected only those dates on which one or more of the victims listed above were included.

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- On February 5, 2013, Brady was invoiced \$80.40 for SANCHEZ to go to Sam's Club and purchase him \$11.58 worth of cookies.
- On June 28, 2013, Janice Mitchell was invoiced \$90.00 for Sanchez to go to CVS and purchase \$9.38 worth of chocolate.
- On October 31, 2013, Janice Mitchell was invoiced \$60.00 for KRAMER to go to Target and purchase \$18.46 worth of snacks.

In each case, a review of the petitions for fees and attached invoices submitted to the court by PARKS revealed that PARKS informed the court that she was charging the full cost of the shopping trip to individual wards, but failed to tell the court that she was also billing multiple wards for the full cost of the same shopping visit.

I verified, through examining the bank accounts of each ward, that PARKS paid herself the fees she billed to the ward from the wards funds.

Of further note, in all cases where wards were resident at a facility, which included all 25 of those identified in this report, statements provided by the owners, administrators or managers of those facilities revealed that the facility would have provided this shopping service **at no cost to ward**; except the reimbursable cost of the items purchased. As such, PARKS did not need to perform any of these shopping trips and could have used the facility staff to obtain the items for the wards without billing the wards anything for the service. By using her own staff to shop for everyday items for the wards in this way, the true beneficiary of this shopping activity was PARKS, who was able to bill \$120.00 per hour to multiple wards.

When interviewed, KRAMER and SANCHEZ both stated that they performed shopping of this nature because they were instructed to by PARKS and SIMMONS. Both KRAMER and SANCHEZ stated that they knew this type of shopping could have been provided for free by the facility staff. KRAMER stated that she felt that it was wasteful of wards funds for her to do this type of shopping and over time she began to shop more online, thereby reducing fees charged to wards for this activity.

This evidence supports that not only was PARKS instructing her staff to double-bill her wards for the services she provided, but was also providing services at significant cost to the ward that could have been provided at little or no cost. Full details of this method of excessively billing these wards for services that could have been provided for free are documented in the accompanying report.

Double-billing of wards through court activity

The statements of KRAMER and SANCHEZ revealed that in addition to over-billing her wards for ward visits and shopping activities, PARKS also instructed her staff to document the time they spent going to court to drop off or collect paperwork for wards in the same way; that is, if they spent one hour travelling to and being at court for four wards, this one hour was to be documented in the Time & Expense and Case Notes sections of the case management database for each ward. By doing this, PARKS was able to bill this one hour four times, making each of the four wards pay for the full cost of the court activity and increasing her billing fourfold.

I examined the billing activity for the 25 wards documented as being double-billed for ward visits, to see if a pattern of exploitative billing through court trips was evident in the invoice and accountings PARKS submitted to the court and the fees she paid herself for these activities.

I located a total of 45 dates between April 23, 2012, and October 1, 2015, on which TAYLOR documented going to court for multiple wards, including on each day at least one of the 25 wards identified as victims of this pattern of double-billing¹⁹ (Exhibit 171). On each of these dates, PARKS billed multiple wards for the time taken for the entire court

¹⁹ There were other dates on which this double-billing activity was evident; however I selected only those dates on which one or more of the victims listed above were included.

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trip, and did not sub-divide the cost between the wards. By doing this, PARKS made each ward pay fees for time her staff spent providing service (court paper drop off and collection) for another ward. Twenty two of the wards identified in this report were double-billed in this fashion, with the amount of funds taken from each ward varying between \$41.00 loss and \$1,399.00 loss.

Ward	Number of Trips	Total Hours Billed	Total Cost Billed	Actual Hours Spent/ward	Actual Cost/ward	Amount Over Billed/ward
James Poya	3	4.74	\$537.20	0.77	\$84.40	\$452.80
Carolyn Rickenbaugh	8	16.23	\$1,901.00	4.39	\$501.61	\$1,399.39
Kenneth Edwards	4	10	\$1,161.60	2.52	\$297.70	\$863.90
Ruth Braslow	1	2.17	\$260.40	0.24	\$28.93	\$231.47
Juanita Graham	5	9.41	\$1,051.00	1.21	\$135.13	\$915.87
Marilyn Scholl	6	9.25	\$1,100.00	2.8	\$334.24	\$765.76
William Brady	2	3.66	\$497.20	1.12	\$149.3	\$347.90
Roy Franklin	4	9.25	\$1,041.60	1.53	\$177.07	\$864.53
Patricia Smoak	3	2	\$221.60	0.73	\$71.92	\$149.68
Clyde Bowman	1	1.83	\$183.00	0.92	\$91.50	\$91.50
Harold Lockwood	1	0.83	\$83.00	0.41	\$41.50	\$41.50
Linda Phillips	2	2.83	\$329.60	0.43	\$49.94	\$279.66
Janice Mitchell	3	3.91	\$411.00	1.94	\$209.25	\$201.75
Marlene Homer	1	0.92	\$92.00	0.46	\$46.00	\$46.00
Walter Wright	2	2.83	\$339.60	1.02	\$122.40	\$217.20
Marie Long	1	1.85	\$185.00	0.58	\$58.25	\$126.75
Mary Vitek	7	12.07	\$1,448.40	3.26	\$389.71	\$1,058.69
Rennie North	2	2.75	\$330.00	0.69	\$82.50	\$247.50
Rudy North	2	2.75	\$330.00	0.69	\$82.50	\$247.50
Dolores Smith	1	0.83	\$99.60	0.28	\$33.20	\$66.40
Norbert Wilkening	2	4.5	\$540.00	0.96	\$115.00	\$425.00
Yoshiko Kindaichi	2	6	\$720.00	2.41	\$290.00	\$430.00
Total Over-Billed						\$9,470.75

By requiring her staff to document the time spent performing these court trips in this fashion, PARKS documented in her case management system, and ultimately submitted information to the court, claiming that 372 hours were spent on these 45 court trips. On several days this included documenting 18, 20, 24 and even 31 hours spent travelling to and being at court for several wards and charging those wards up to \$3,735.00 for a single court trip.

In each case, a review of the petitions for fees and attached invoices submitted to the court by PARKS revealed that PARKS informed the court that she was charging the full cost of the court visit to individual wards, but failed to tell the court that she was also billing multiple wards for the full cost of the same court visit.

I verified, through examining the bank accounts of each ward, that PARKS paid herself the fees she billed to the wards from the wards funds.

This report does not address the necessity of these court visits, or whether the court visits actually occurred; rather, this report addresses that the visits that were billed for were double-billed as part of the ongoing scheme to defraud these vulnerable victims using the same billing practice as was employed in shopping and ward visit activities.

Also of note with these activities, a review of the bank records for APPG revealed that PARKS was paying TAYLOR \$20.00 per hour as an employee to perform these tasks. As such, on the day TAYLOR documented taking 31 hours to attend court and file documents for eleven wards, PARKS billed those wards collectively \$3,735.00, but

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incurred just \$620.00 in payroll expenses for that activity. Through this double-billing practice PARKS made \$3,115.00 profit from one of her staff members performing 2.83 hours of work.

I also noted that the hourly rate charged for this identical activity performed by the same employee varied throughout the billing. On some dates PARKS charged wards \$100.00 per hour for this activity and on some dates she charged \$120.00 per hour for this activity.

This is particularly relevant because during the service of the search warrant at PARKS offices, a five page document was located that appeared to be a letter of introduction or solicitation for work prepared by PARKS for a potential referral source (Exhibit 10). On the fourth page of this letter, under the heading APPG RATES, PARKS documented that she always uses the "*lowest rate employee appropriate for the situation*".

As part of this investigation, I identified that PARKS had alternatives to sending her husband to the court building to file or collect paperwork on behalf of wards, charging those wards \$100.00 to \$120.00 per hour for this menial courier function. Documents located in the files seized from PARKS office showed that PARKS was familiar with legal courier services such as Legal Wings and the services they offer in relation to court document filing. **Full details of this excessive billing practice are documented in the accompanying report.**

Over-billing of wards through Bank Deposit Activity

As documented in the attached report on the Bank Deposit exploitative scheme, PARKS and SIMMONS documented that making a deposit to a ward's bank account took them 30 minutes per ward, sometimes invoicing over 13 hours per day for depositing checks at the same banks close to the APPG office. Full details of this method of over-billing her wards is detailed in the accompanying report. This scheme resulted in each ward being billed either \$60.00 or \$75.00 every time a check was deposited into their account.

I reviewed the billing of each of the 25 wards identified in this report and located all occasions in which PARKS invoiced the ward for making bank deposits during the time frame subject to this investigation. I identified additional excessive billing for these wards, through this scheme as shown (Exhibit 172):

Ward Name	Date Range	Number of Deposits	Total Hours	Total Cost to Ward
James Poya	10/16/2013 – 05/04/2015	16	8	\$1,125.00
Carolyn Rickenbaugh	09/17/2014 – 07/31/2015	11	5.5	\$825.00
Kenneth Edwards	02/03/2015 – 07/31/2015	6	3	\$450.00
Ruth Braslow	04/01/2013 – 07/02/2013	5	2.75	\$330.00
Delmond Foster	04/02/2013 – 04/02/2014	14	7	\$870.00
Marilyn Scholl	08/20/2013 – 06/04/2015	24	12	\$1,710.00
Clyde Bowman	05/14/2013	1	0.5	\$60.00
Roy Franklin	06/03/2013 – 02/18/2015	17	8.5	\$1,110.00
Juanita Graham	11/20/2013 – 6/24/2015	20	10	\$1,440.00
Adolfo Gonzalez	05/01/2013	1	0.5	\$60.00

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Harold Lockwood	05/05/2012 – 03/11/2014	10	5	\$615.00
Linda Phillips	04/02/2013 – 12/30/2014	15	7.5	\$1,035.00
Marlene Homer	07/12/2012 – 02/18/2015	13	6.5	\$870.00
Walter Wright	05/14/2014 – 02/03/2015	2	1	\$150.00
Marie Long	06/15/2012 – 01/13/2014	23	11.5	\$1,380.00
Mary Vitek	03/01/2014	1	0.5	\$75.00
Rennie North	11/02/2013 – 10/02/2014	7	3.5	\$465.00
Rudy North	11/02/2013 – 05/14/2014	4	2	\$285.00
Dolores Smith	01/13/2014 – 07/31/2015	36	18	\$2,685.00
Norbert Wilkening	01/02/2014 – 11/14/2014	12	6	\$855.00
Yoshiko Kindaichi	06/02/2014 – 04/16/2015	18	9	\$1,350.00

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Compliance violations for these wards

As noted in the compliance section of this report, PARKS frequently failed to comply with the filing and time requirements imposed on guardians by NRS 159, particularly in regard to the requirement to file an inventory of ward assets, block bank accounts when necessary, and file accountings in a timely fashion. I examined the court record for the 25 wards identified in this report and noted that these compliance violations occurred throughout these 25 cases:

- **Inventory Delays**

ward	Date of General	Date Inventory Filed	Number of days late
Delmond Foster	09/19/2012	12/13/2012	25
Dolores Smith	02/12/2014	08/13/2014	122
James Poya	07/15/2011	01/23/2013	498
Kenneth Edwards	01/17/2014	01/21/2015	309
Linda Phillips	10/16/2008	01/07/2011	753
Marie Long	07/18/2012	11/15/2012	60
Marlene Homer	07/11/2012	11/14/2012	66
Mary Vitek	05/17/2012	08/20/2014	765
Janice Mitchell	02/22/2011	04/29/2014	1102
Ruth Braslow	03/04/2013	05/20/2013	17
Walter Wright	05/17/2012	08/20/2014	765
William Brady	10/14/2010	07/10/2015	1670
Yoshiko Kindaichi	01/23/2014	08/13/2014	142

- **Blocked Account Required**

ward	Assets per Inventory	Blocked Acct Required	Account Blocked
Adolfo Gonzalez	\$267,000.00	Yes	No
Dolores Smith	\$35,500.00	Yes	No
Marie Long	\$39,000.00	Yes	06/10/2015 – 3 years late
Marilyn Scholl	\$22,000.00	Yes	06/10/2015 – 2 years late
Marlene Homer	\$39,000.00	Yes	No
Patricia Smoak	\$590,000.00	Yes	06/05/2015 – 4 ½ years late
Rennie North	\$23,294.00	Yes	No
Rudy North	\$23,294.00	Yes	No
Ruth Braslow	\$124,000.00	Yes	No
Walter Wright	\$26,000.00	Yes	No
Yoshiko Kindaichi	\$130,000.00	Yes	No
Norbert Wilkening	\$20,726.00	Yes	No

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• Accounting Delays

ward	Date of General	Date Accounting Filed	Number of Days Late
Dolores Smith	02/12/2014	06/19/2015	67
Gloria Schneringer	03/30/2011	08/23/2012	87
James Poya	07/15/2011	12/18/2014	827
Juanita Graham	09/27/2013	03/03/2015	97
Linda Phillips	10/16/2008	07/31/2015	2054
Marie Long	07/18/2012	01/09/2015	480
Marilyn Scholl	08/29/2013	11/14/2014	17
Marlene Homer	07/11/2012	08/13/2014	338
Mary Vitek	05/17/2012	08/20/2014	400
Patricia Smoak	12/06/2010	12/14/2012	314
Rennie North	09/30/2013	04/10/2015	132
Janice Mitchell	02/22/2011	04/29/2014	737
Rudy North	09/30/2013	04/10/2015	132
Ruth Braslow	03/04/2013	06/18/2014	46
William Brady	10/14/2010	08/04/2015	1330
Yoshiko Kindaichi	01/23/2014	04/30/2015	37
Norbert Wilkening	04/19/2013	12/02/2014	167

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Financial analysis of APPG business accounts

During the course of this investigation, I located the business bank accounts of APPG, held at Bank of America. A grand jury subpoena was issued to Bank of America for signature cards, statements, and debit and credit items for this account. Documents responsive to this subpoena were produced by Rita Conde (CONDE) and Monlade Bethea (BETHEA), Custodians of Records for Bank of America.

Account # **501013772109** (Exhibit 173)
A Private Professional Guardian, LLC
Tax ID # 45-3211998
Date Opened: 01/05/2012
Signers: April L Parks
Mark Simmons
Angelica Sanchez

Account # **501018802728** (Exhibit 173)
A Private Professional Guardian, LLC
Tax ID # 45-3211998
Date Opened: 03/13/2015
Signers: April L Parks

I analyzed the flow of funds into and out of the principle business accounts for APPG for the period January, 5 2012, through January 31, 2016 (Exhibit 174). The primary business account was opened on January 5, 2012. The opening deposit to this account was a transfer of \$5,078.50 from account # 501001754090, a personal account belonging to PARKS that PARKS appeared to have been using as her business account prior to opening this account.

• **Income**

The total deposits to the APPG business accounts from all sources during the time frame under review were **\$1,942,307.79**. I examined the source of these funds and noted as follows:

	\$5,078.50	0.26%	
Opening Balance			
Ward Fees	\$1,606,310.47	82.70%	Exhibit 175
Ward Expense Reimbursements	\$223,146.01	11.49%	Exhibit 176
Total Funds Other Sources	\$107,772.81	5.55%	
Total Deposits	\$1,942,307.79	100%	

I noted that \$223,146.01 was deposited as reimbursement for expenses incurred by APPG on behalf of wards or as ward funds moved through the business account. Assuming that PARKS actually incurred and paid these reimbursed expenses from her business account, these funds are merely a flow-through of funds and can be discounted as business income. The remaining \$107,757.86 of the deposits to this account came from purchase refunds, bank fee refunds and other assorted unverified sources.

Year	Deposits	Expenditures
2012	\$360,377.65	\$357,849.93
2013	\$487,236.52	\$472,277.64
2014	\$594,440.74	\$586,408.91
2015	\$493,101.54	\$508,992.14
January 2016	\$7,151.34	\$14,825.53
Total	\$1,942,307.79	\$1,940,339.20

• **Expenditure**

I examined the expenditure of funds from the APPG business account during the same time period and noted that a large portion of the expenditure was payroll for PARKS' or her employees (Exhibit 177). During the period January 2012, through January 2015, payroll was made to each employee directly from the business account in the form of

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either check or transfer to the employee's personal bank account. From February 2015 through January 2016, payroll was processed by AmCheck Payroll services, with funds paid from the APPG bank account to AmCheck Payroll.

A grand jury subpoena was issued to AmCheck Payroll to obtain payroll records for each employee of APPG. On January 13, 2016, Christina Pettit (PETTIT), Custodian of Records for AmCheck Payroll produced payroll records responsive to this subpoena (Exhibit 178). The information noted below regarding employee payroll incorporates the payroll records provided by AmCheck Payroll as well as the APPG bank records.

Payee	2012	2013	2014	2015	2016	Total Payroll
April Parks	\$126,500.00	\$156,450.00	\$109,500.00	\$76,250.00	\$4,300.00	\$473,000.00
Mark Simmons	\$72,750.00	\$82,050.00	\$85,465.12	\$67,279.58	\$3,000.00	\$310,544.70
Angelica Sanchez	\$49,401.97	\$11,019.24	-	-	-	\$60,421.21
Heidi Kramer	-	\$52,922.14	\$67,120.00	\$73,881.99	\$5,750.00	\$199,674.13
Sue Pehrson	-	-	\$25,464.90	\$30,664.00 ²⁰	-	\$56,128.90
Marcie Jimenez	-	-	-	\$13,454.80	-	\$13,454.8
Neal Taylor	\$4,337.00	\$14,436.00	\$29,070.20	\$30,310.00	-	\$78,153.20
Cody Parks	-	-	\$780.00	\$2,158.04	-	\$2,938.04
Tommy Parks	-	\$6,329.50	\$7,852.75	-	-	\$14,182.25
	\$252,988.97	\$323,206.88	\$325,252.97	\$293,998.41	\$13,050.00	\$1,208,497.23

²⁰ Taylor received a \$5,000.00 payment from the second business account that was infrequently used. Check copy included.

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SUMMARY:

PARKS is a highly experienced and knowledgeable private professional guardian with more than 10 years' experience working in this field; first working as a guardian case manager in an attorney's office and then as a certified professional guardian running her own business and employing multiple staff. During that time PARKS has been appointed as guardian in hundreds of cases. PARKS has been a certified guardian since 2006. She is also active in the Nevada Guardianship Association having held a board position for several years.

SIMMONS is also a certified guardian; having obtained certification in 2009. He has worked as the office manager for APPG since August 2008 and had been the administrator of a memory care facility since 2003. He was also a Qualified Dementia Care Specialist and owned his own Memory Care Consulting business, Exploring Life Transitions. Simmons occupies a position of authority within APPG, providing direction and supervision to staff and handling financial matter and completing legal documents for Parks.

The hundreds of cases PARKS and SIMMONS have handled have included simple cases in which PARKS merely acted as a co-guardian and the in-state representative of a family member, all the way to complex long term guardianship cases in which PARKS and SIMMONS dealt with trusts, real estate, business ownership, investments, divorces and a multitude of other issues related to the wards.

PARKS has had legal representation and guidance on many of these cases and has handled many more "in proper person", preparing and filing all legal documents with the assistance of SIMMONS and representing herself before the guardianship court.

This extensive experience shows that PARKS and SIMMONS are familiar with the obligations to the wards under NRS 159 and the ethical and professional responsibilities under the National Guardianship Association Standards of Practice, the de facto national guardianship standards for certification as a professional guardian.

An analysis of PARKS guardianship cases revealed that despite this extensive knowledge and experience, PARKS routinely failed to comply with both the state law and these professional standards.

PARKS routinely failed to comply with the legal requirement of NRS 159, particularly in regard to the need to file inventories of her wards assets in a timely fashion, the need to block wards bank accounts to prevent access to ward funds, the requirement to notify the court of the death of a ward in a timely fashion, and the requirement to file accountings of the wards funds in a timely fashion. While not criminal violations, the failure to follow these simple court rules deprived the court of valuable information the court would have needed to effectively oversee how PARKS was handling a ward's affairs.

This investigation also revealed that the guardianship court lacked the resources to review and check each of the documents filed in each guardianship cases. Despite the volume of cases in which PARKS was out of compliance with the legal requirements placed on a guardian, the court compliance office was only able to identify a fraction of these compliance violations and send letters to PARKS requiring her to bring her cases into compliance.

The evidence shows that PARKS was aware of the inability of the court to effectively monitor her activities; in part because she rarely received a compliance notice when she was out of compliance and in part because her own notes show that she believed the court needed more staff and resources to enforce existing rules.

This knowledge of the courts limitations in regard to monitoring and examining cases, combined with PARKS disregard for the legal requirements placed upon her to provide information to the court in a timely fashion, created an environment in which PARKS was able to routinely double-bill her wards for activities performed by her staff without fear that the court would detect this double-billing activity.

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This investigation identified that the court was unaware of the double-billing activity in which PARKS and SIMMONS were engaged. When the court approved each of PARKS petitions for payment or approval of her fees, the hearing master and presiding judge relied solely on the representations that PARKS made in her petitions. Both the guardianship judge and the guardianship hearing master sitting in lieu of the judge stated clearly that had they known PARKS was billing multiple wards for the exact same time and activity they would never have approved the petitions for fees submitted by PARKS to the court. The Hearing Master stated that he relied solely on the information provided to the court by PARKS when she requested payment or confirmation of her fees. As such, since PARKS failed to tell the court that she was billing multiple wards for the same time and activity, the court was unaware that when PARKS represented in her petitions that she or her staff spent time for the benefit of one specific ward, in actual fact, the ward received benefit of only a portion of the time claimed.

PARKS, as the court appointed guardian for the 25 wards documented in this report, all of whom were vulnerable and/or elderly persons who lacked the capacity to manage their own affairs or monitor and/or approve of PARKS activities and billing, exploited her position as guardian and converted funds belonging to each ward for her own benefit through the use of a false billing scheme; namely by double-billing these wards for activities that were billed to multiple wards at the same time. This exploitation constitutes a violation of NRS 200.5099 (3) (b), a Category B felony.

SIMMONS, as the manager of APPG, exercised direction, authority and control over the employees of APPG and, along with PAKS, directed that those employees double-bill their activities for each ward, knowing that this documented activity would be used to justify and hide the exploitation of PARKS wards.

In addition to exploiting her wards, PARKS and SIMMONS embezzled funds that had been entrusted to PARKS to pay for the needs of the wards by knowingly and without lawful authority, converting ward funds to herself fees that were not earned, contrary to NRS 205.0832 (b), a category B or C felony.

PARKS transferred the funds for these double-billed activities from each individual wards bank account to her business account, held in the name of A Private Professional Guardian, LLC. From this account, PARKS utilized the funds she misappropriated to pay business expenses, salaries for her staff, and to enrich herself and her family members, several of whom were employed in her business.

1. Between 10/04/2013 and 11/04/2015, through the use of her guardianship over **James Poya**, an elderly person born 06/25/1948, **April Parks** and **Mark Simmons** converted **\$6,032.50**, belonging to Poya with the intention of permanently depriving Poya of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
2. Between 10/04/2013 and 11/04/2015, through the use of her guardianship over **James Poya**, an elderly person born 06/25/1948, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$6,032.50** belonging to Poya and entrusted to Parks for a limited use, namely to manage for the benefit of Poya, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
3. Between 04/16/2013 and 11/03/2015, through the use of her guardianship over **Ruth Braslow**, an elderly person born 07/10/1925, **April Parks** and **Mark Simmons** converted **\$13,209.60²¹**, belonging to Braslow with the intention of permanently depriving Braslow of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (c) a category B felony.
4. Between 04/16/2013 and 11/03/2015, through the use of her guardianship over **Ruth Braslow**, an elderly person born 07/10/1925, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$13,209.60** belonging to Braslow and entrusted to Parks for a limited use, namely to manage for the benefit of Braslow, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.

²¹ This figure includes all the fraudulent fees documented in the accompanying Braslow report.

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5. Between 11/03/2014 and 11/03/2015, through the use of her guardianship over **Carolyn Rickenbaugh**, an elderly person born 12/28/1942, **April Parks** and **Mark Simmons** converted **\$3,804.39**, belonging to Rickenbaugh with the intention of permanently depriving Rickenbaugh of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
6. Between 11/03/2014 and 11/03/2015, through the use of her guardianship over **Carolyn Rickenbaugh**, an elderly person born 12/28/1942, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,804.39**, belonging to Rickenbaugh and entrusted to Parks for a limited use, namely to manage for the benefit of Rickenbaugh, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
7. Between 04/04/2013 and 11/04/2015, through the use of her guardianship over **Delmond Foster**, an elderly person born 08/11/1930, **April Parks** and **Mark Simmons** converted **\$2,264.40²²**, belonging to Foster with the intention of permanently depriving Foster of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
8. Between 04/04/2013 and 11/04/2015, through the use of her guardianship over **Delmond Foster**, an elderly person born 08/11/1930, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$2,264.40**, belonging to Foster and entrusted to Parks for a limited use, namely to manage for the benefit of Foster, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
9. Between 04/02/2013 and 11/04/2015, through the use of her guardianship over **William Brady**, an elderly person born 08/16/1928, **April Parks** and **Mark Simmons** converted **\$3,068.80²³**, belonging to Brady with the intention of permanently depriving Brady of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (c) a category B felony.
10. Between 04/02/2013 and 11/04/2015, through the use of her guardianship over **William Brady**, an elderly person born 08/16/1928, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,068.80**, belonging to Brady and entrusted to Parks for a limited use, namely to manage for the benefit of Brady, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
11. Between 04/04/2013 and 09/03/2015, through the use of her guardianship over **Patricia Smoak**, an elderly person born 01/29/1931, **April Parks** and **Mark Simmons** converted **\$5,563.60**, belonging to Smoak with the intention of permanently depriving Smoak of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (c) a category B felony.
12. Between 04/04/2013 and 09/03/2015, through the use of her guardianship over **Patricia Smoak**, an elderly person born 01/29/1931, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$5,563.60**, belonging to Smoak and entrusted to Parks for a limited use, namely to manage for the benefit of Smoak, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
13. Between 10/24/2013 and 09/03/2015, through the use of her guardianship over **Marilyn Scholl**, an elderly person born 12/15/1934, **April Parks** and **Mark Simmons** converted **\$6,262.48**, belonging to Scholl with the intention of permanently depriving Scholl of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
14. Between 10/24/2013 and 09/03/2015, through the use of her guardianship over **Marilyn Scholl**, an elderly person born 12/15/1934, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted

²² This figure includes \$1,260.00 for double billed ward visits (reduced due to some dates counted as unnecessary services) + shopping, court and banking

²³ This figure includes \$2,506.10 for double billed ward visits (reduced due to some dates counted as unnecessary services) + shopping, court and banking

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\$6,262.48, belonging to Scholl and entrusted to Parks for a limited use, namely to manage for the benefit of Scholl, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.

15. Between 01/05/2015 and 09/03/2015, through the use of her guardianship over **Kenneth Edwards**, an elderly person born 12/04/1944, **April Parks** and **Mark Simmons** converted **\$2,622.62**, belonging to Edwards with the intention of permanently depriving Edwards of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
16. Between 01/05/2015 and 09/03/2015, through the use of her guardianship over **Kenneth Edwards**, an elderly person born 12/04/1944, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$2,622.62**, belonging to Edwards and entrusted to Parks for a limited use, namely to manage for the benefit of Edwards, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
17. Between 09/05/2013 and 09/17/2015, through the use of her guardianship over **Gloria Schneringer**, an elderly person born 08/18/1931, **April Parks** and **Mark Simmons** converted **\$2,830.50**, belonging to Schneringer with the intention of permanently depriving Schneringer of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
18. Between 09/05/2013 and 09/17/2015, through the use of her guardianship over **Gloria Schneringer**, an elderly person born 08/18/1931, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$2,830.50**, belonging to Schneringer and entrusted to Parks for a limited use, namely to manage for the benefit of Schneringer, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
19. Between 04/04/2013 and 09/03/2015, through the use of her guardianship over **Janice Mitchell**, an elderly person born 12/08/1937, **April Parks** and **Mark Simmons** converted **\$4,766.37**, belonging to Mitchell with the intention of permanently depriving Mitchell of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
20. Between 04/04/2013 and 09/03/2015, through the use of her guardianship over **Janice Mitchell**, an elderly person born 12/08/1937, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$4,766.37**, belonging to Mitchell and entrusted to Parks for a limited use, namely to manage for the benefit of Mitchell, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
21. Between 12/3/2013 and 12/08/2014, through the use of her guardianship over **Mary Vitek**, an elderly person born 01/21/1932, **April Parks** and **Mark Simmons** converted **\$2,705.39**, belonging to Vitek with the intention of permanently depriving Vitek of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
22. Between 12/3/2013 and 12/08/2014, through the use of her guardianship over **Mary Vitek**, an elderly person born 01/21/1932, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$2,705.39**, belonging to Vitek and entrusted to Parks for a limited use, namely to manage for the benefit of Vitek, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
23. Between 07/05/2013 and 02/03/2015, through the use of her guardianship over **Clyde Bowman**, an elderly person born 11/08/1921, **April Parks** and **Mark Simmons** converted **\$3,820.14**, belonging to Bowman with the intention of permanently depriving Bowman of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
24. Between 07/05/2013 and 02/03/2015, through the use of her guardianship over **Clyde Bowman**, an elderly person born 11/08/1921, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,820.14**, belonging to Bowman and entrusted to Parks for a limited use, namely to manage for the benefit of Bowman, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.

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25. Between 07/05/2013 and 07/03/2015, through the use of her guardianship over **Roy Franklin**, an elderly person born 06/27/1925, **April Parks** and **Mark Simmons** converted **\$5,806.97**, belonging to Franklin with the intention of permanently depriving Franklin of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
26. Between 07/05/2013 and 07/03/2015, through the use of her guardianship over **Roy Franklin**, an elderly person born 06/27/1925, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$5,806.97**, belonging to Franklin and entrusted to Parks for a limited use, namely to manage for the benefit of Franklin, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
27. Between 12/03/2013 and 11/04/2015, through the use of her guardianship over **Juanita Graham**, an elderly person born 06/09/1929, **April Parks** and **Mark Simmons** converted **\$5,766.75**, belonging to Graham with the intention of permanently depriving Graham of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
28. Between 12/03/2013 and 11/04/2015, through the use of her guardianship over **Juanita Graham**, an elderly person born 06/09/1929, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$5,766.75**, belonging to Graham and entrusted to Parks for a limited use, namely to manage for the benefit of Graham, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
29. Between 07/03/2014 and 05/04/2015, through the use of her guardianship over **Yoshiko Kindaichi**, an elderly person born 01/03/1935, **April Parks** and **Mark Simmons** converted **\$3,699.28**, belonging to Kindaichi with the intention of permanently depriving Kindaichi of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
30. Between 07/03/2014 and 05/04/2015, through the use of her guardianship over **Yoshiko Kindaichi**, an elderly person born 01/03/1935, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,699.28**, belonging to Kindaichi and entrusted to Parks for a limited use, namely to manage for the benefit of Kindaichi, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
31. Between 07/04/2013 and 06/05/2015, through the use of her guardianship over **Walter Wright**, an elderly person born 10/30/1934, **April Parks** and **Mark Simmons** converted **\$4,183.08**, belonging to Wright with the intention of permanently depriving Wright of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
32. Between 07/04/2013 and 06/05/2015, through the use of her guardianship over **Walter Wright**, an elderly person born 10/30/1934, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$4,183.08**, belonging to Wright and entrusted to Parks for a limited use, namely to manage for the benefit of Wright, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
33. Between 03/05/2014 and 06/04/2015, through the use of her guardianship over **Dolores Smith**, an elderly person born 11/30/1932, **April Parks** and **Mark Simmons** converted **\$6,166.30**, belonging to Smith with the intention of permanently depriving Smith of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
34. Between 03/05/2014 and 06/04/2015, through the use of her guardianship over **Dolores Smith**, an elderly person born 11/30/1932, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$6,166.30**, belonging to Smith and entrusted to Parks for a limited use, namely to manage for the benefit of Smith, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.

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35. Between 08/03/2012 and 12/17/2015, through the use of her guardianship over **Marlene Homer**, an elderly person born 06/06/1939, **April Parks** and **Mark Simmons** converted **\$3,632.70²⁴**, belonging to Homer with the intention of permanently depriving Homer of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
36. Between 08/03/2012 and 12/17/2015, through the use of her guardianship over **Marlene Homer**, an elderly person born 06/06/1939, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,632.70**, belonging to Homer and entrusted to Parks for a limited use, namely to manage for the benefit of Homer, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
37. Between 08/03/2012 and 03/04/2015, through the use of her guardianship over **Marie Long**, an elderly person born 08/17/1919, **April Parks** and **Mark Simmons** converted **\$3,952.95²⁵**, belonging to Long with the intention of permanently depriving Long of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
38. Between 08/03/2012 and 03/04/2015, through the use of her guardianship over **Marie Long**, an elderly person born 08/17/1919, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,952.95**, belonging to Long and entrusted to Parks for a limited use, namely to manage for the benefit of Long, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
39. Between 09/19/2013 and 07/03/2014, through the use of her guardianship over **Rudy North**, an elderly person born 07/29/1936, **April Parks** and **Mark Simmons** converted **\$1,449.30²⁶**, belonging to Rudy North with the intention of permanently depriving Rudy North of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
40. Between 09/19/2013 and 07/03/2014, through the use of her guardianship over **Rudy North**, an elderly person born 07/29/1936, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$1,449.30²⁷**, belonging to Rudy North and entrusted to Parks for a limited use, namely to manage for the benefit of Rudy North, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
41. Between 10/04/2013 and 05/05/2014, through the use of her guardianship over **Rennie North**, an elderly person born 12/03/1938, **April Parks** and **Mark Simmons** converted **\$1,441.80²⁸**, belonging to Rennie North with the intention of permanently depriving Rennie North of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099(3) (b) a category B felony.
42. Between 10/04/2013 and 05/05/2014, through the use of her guardianship over **Rennie North**, an elderly person born 12/03/1938, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$1,441.80²⁹**, belonging to Rennie North and entrusted to Parks for a limited use, namely to manage for the benefit of Rennie North, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
43. Between 09/03/2013 and 08/03/2015, through the use of her guardianship over **Harold Lockwood**, an elderly person born 10/07/1927, **April Parks** and **Mark Simmons** converted **\$4,528.00**, belonging to Lockwood with the

²⁴ This figure includes \$2,556.30 for double billed ward visits (reduced due to some dates counted as unnecessary services) + shopping, court and banking

²⁵ This figure includes \$2,406.60 for double billed ward visits (reduced due to some dates counted as unnecessary services) + shopping, court and banking

²⁶ Parks received less fees than she submitted to the court. This figure constitutes only those fees she was actually paid

²⁷ Parks received less fees than she submitted to the court. This figure constitutes only those fees she was actually paid

²⁸ Parks received less fees than she submitted to the court. This figure constitutes only those fees she was actually paid

²⁹ Parks received less fees than she submitted to the court. This figure constitutes only those fees she was actually paid

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intention of permanently depriving Lockwood of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.

44. Between 09/03/2013 and 08/03/2015, through the use of her guardianship over **Harold Lockwood**, an elderly person born 10/07/1927, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$4,528.00**, belonging to Lockwood and entrusted to Parks for a limited use, namely to manage for the benefit of Lockwood, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
45. Between 05/24/2013 and 01/05/2015, through the use of her guardianship over **Norbert Wilkening**, an elderly person born 01/09/1932, **April Parks** and **Mark Simmons** converted **\$4,533.20**, belonging to Wilkening with the intention of permanently depriving Wilkening of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
46. Between 05/24/2013 and 01/05/2015, through the use of her guardianship over **Norbert Wilkening**, an elderly person born 01/09/1932, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$4,533.20**, belonging to Wilkening and entrusted to Parks for a limited use, namely to manage for the benefit of Wilkening, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category B felony.
47. Between 06/05/2013 and 11/04/2013, through the use of her guardianship over **Adolfo Gonzalez**, an elderly person born 03/09/1941, **April Parks** and **Mark Simmons** converted **\$1,413.60**, belonging to Gonzalez with the intention of permanently depriving Gonzalez of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
48. Between 06/05/2013 and 11/04/2013, through the use of her guardianship over **Adolfo Gonzalez**, an elderly person born 03/09/1941, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$1,413.60**, belonging to Gonzalez and entrusted to Parks for a limited use, namely to manage for the benefit of Gonzalez, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.
49. Between 08/06/2013 and 08/03/2015, through the use of her guardianship over **Linda Phillips**, a vulnerable person, **April Parks** and **Mark Simmons** converted **\$3,445.26**, belonging to Phillips with the intention of permanently depriving Phillips of the ownership, use, benefit or possession of said funds contrary to NRS 200.5099 (3) (b) a category B felony.
50. Between 08/06/2013 and 08/03/2015, through the use of her guardianship over **Linda Phillips**, a vulnerable person, **April Parks** and **Mark Simmons**, without lawful authority, knowingly converted **\$3,445.26**, belonging to Phillips and entrusted to Parks for a limited use, namely to manage for the benefit of Phillips, contrary to NRS 205.0832 (b) Actions which constitute Theft, a category C felony.

In addition to using this scheme to exploit her wards, PARKS also filed 65 Annual Accountings and Petitions for Fees with the District Court between 07/22/2013 and 05/03/2016, each of which contained false representations; namely that the service hours PARKS claimed to have spent on each ward for ward visits, shopping and court visits were dedicated entirely to each ward, when in fact, the time was actually split between multiple wards at the same time, with each ward receiving benefit of only a portion of the time taken for the activity. The court, unaware that PARKS was misrepresenting the actual time she dedicated to each ward approved her petitions believing that her claims for fees were true. Each of these filing constitutes a violation of **NRS 239.330 Offering false instrument for filing or record**.

In addition, 57 of these petitions were filed along with a notarized declaration made by PARKS that she attested to the validity of the content of each petition under penalty of perjury. The purpose of each of these petitions was to obtain court approval either to pay herself fees that PARKS claimed were due, or to obtain court approval of fees that PARKS had already paid to herself. Making false and misleading statements in the petitions and accompanying exhibits

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as to the amount of those fees and the time taken to provide each service is material to the issue in question with each petition. As such, PARKS violated NRS 199.145, a category D felony.

51. On 12/18/2014, in the guardianship case of **James Poya G-11-036043-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
52. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian** on 12/18/2014, in the guardianship case of **James Poya G-11-036043-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
53. On 12/18/2014, in the guardianship case of **James Poya G-11-036043-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Poya and the value of the fees owed for those services.
54. On 07/30/2015, in the guardianship case of **James Poya G-11-036043-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
55. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian** on 07/30/2015, in the guardianship case of **James Poya G-11-036043-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
56. On 07/30/2015, in the guardianship case of **James Poya G-11-036043-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Poya and the value of the fees owed for those services.
57. On 03/25/2016, in the guardianship case of **James Poya G-11-036043-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
58. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** on 03/25/2016, in the guardianship case of **James Poya G-11-036043-A**, when Simmons instructed staff of A Private Professional

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Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

59. On 03/25/2016, in the guardianship case of **James Poya** G-11-036043-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Poya and the value of the fees owed for those services.
60. On 06/18/2014, in the guardianship case of **Ruth Braslow** G-13-038228-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First Annual Accounting and Report of Guardian***, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
61. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***First Annual Accounting and Report of Guardian*** on 06/18/2014, in the guardianship case of **Ruth Braslow** G-13-038228-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
62. On 06/18/2014, in the guardianship case of **Ruth Braslow** G-13-038228-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***First Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Braslow and the value of the fees owed for those services.
63. On 05/04/2015, in the guardianship case of **Ruth Braslow** G-13-038228-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Second Annual Accounting and Report of Guardian***, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
64. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Second Annual Accounting and Report of Guardian*** on 05/04/2015, in the guardianship case of **Ruth Braslow** G-13-038228-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
65. On 05/04/2015, in the guardianship case of **Ruth Braslow** G-13-038228-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Second Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Braslow and the value of the fees owed for those services.

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66. On 05/27/2015, in the guardianship case of **Ruth Braslow G-13-038228-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Supplement to Second Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Braslow and the value of the fees owed for those services.
67. On 05/03/2016, in the guardianship case of **Ruth Braslow G-13-038228-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Petition to Approve Final Accounting***, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
68. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Petition to Approve Final Accounting*** on 05/03/2016, in the guardianship case of **Ruth Braslow G-13-038228-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
69. On 05/03/2016, in the guardianship case of **Ruth Braslow G-13-038228-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Approve Final Accounting*** that contained false statements about the duration of services provided to Braslow and the value of the fees owed for those services.
70. On 03/15/2016, in the guardianship case of **Carolyn Rickenbaugh G-14-040726-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting***, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
71. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting*** on 03/15/2016, in the guardianship case of **Carolyn Rickenbaugh G-14-040726-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
72. On 03/15/2016, in the guardianship case of **Carolyn Rickenbaugh G-14-040726-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Rickenbaugh and the value of the fees owed for those services.
73. On 08/04/2015, in the guardianship case of **William Brady G-10-035162-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First Annual Accounting and Petition for Payment of Fees***, in a matter material to the issue in question, namely that she was owed fees for

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services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

74. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Petition for Payment of Fees** on 08/04/2015, in the guardianship case of **William Brady G-10-035162-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
75. On 08/04/2015, in the guardianship case of **William Brady G-10-035162-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Petition for Payment of Fees** that contained false statements about the duration of services provided to Brady and the value of the fees owed for those services.
76. On 03/15/2016, in the guardianship case of **William Brady G-10-035162-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
77. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** on 03/15/2016, in the guardianship case of **William Brady G-10-035162-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
78. On 03/15/2016, in the guardianship case of **William Brady G-10-035162-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Brady and the value of the fees owed for those services.
79. On 10/02/2013, in the guardianship case of **Delmond Foster G-10-035339-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
80. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian** on 10/02/2013, in the guardianship case of **Delmond Foster G-10-035339-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

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81. On 10/02/2013, in the guardianship case of **Delmond Foster** G-10-035339-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Foster and the value of the fees owed for those services.
82. On 01/09/2015, in the guardianship case of **Delmond Foster** G-10-035339-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second and Final Account and Report of Guardian, Petition for Payment of Fees and for Termination of Guardianship**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
83. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second and Final Account and Report of Guardian, Petition for Payment of Fees and for Termination of Guardianship** on 01/09/2015, in the guardianship case of **Delmond Foster** G-10-035339-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
84. On 01/09/2015, in the guardianship case of **Delmond Foster** G-10-035339-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second and Final Account and Report of Guardian, Petition for Payment of Fees and for Termination of Guardianship** that contained false statements about the duration of services provided to Foster and the value of the fees owed for those services.
85. On 04/03/2014, in the guardianship case of **Patricia Smoak** G-10-035078-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardians**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
86. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second and Final Account and Report of Guardian**, on 04/03/2014, in the guardianship case of **Patricia Smoak** G-10-035078-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
87. On 04/03/2014, in the guardianship case of **Patricia Smoak** G-10-035078-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardians** that contained false statements about the duration of services provided to Smoak and the value of the fees owed for those services.
88. On 04/06/2015, in the guardianship case of **Patricia Smoak** G-10-035078-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Third Annual Accounting and Report of Guardians**, in a matter material to the issue in question, namely that she was owed fees for services

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rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

89. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Third Annual Accounting and Report of Guardian**, on 04/06/2015, in the guardianship case of **Patricia Smoak G-10-035078-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
90. On 04/06/2015, in the guardianship case of **Patricia Smoak G-10-035078-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Third Annual Accounting and Report of Guardians** that contained false statements about the duration of services provided to Smoak and the value of the fees owed for those services.
91. On 03/08/2016, in the guardianship case of **Patricia Smoak G-10-035078-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Fourth Annual Accounting of Co-Guardians and Final Account of Former co-Guardian, April L. Parks, Manager of A Private Professional Guardian, LLC**, in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
92. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Fourth Annual Accounting of Co-Guardians and Final Account of Former co-Guardian, April L. Parks, Manager of A Private Professional Guardian, LLC**, on 03/08/2016, in the guardianship case of **Patricia Smoak G-10-035078-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
93. On 03/08/2016, in the guardianship case of **Patricia Smoak G-10-035078-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Fourth Annual Accounting of Co-Guardians and Final Account of Former co-Guardian, April L. Parks, Manager of A Private Professional Guardian, LLC** that contained false statements about the duration of services provided to Smoak and the value of the fees owed for those services.
94. On 11/14/2014, in the guardianship case of **Marilyn Scholl G-13-038909-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
95. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, on 11/14/2014, in the guardianship case of **Marilyn Scholl G-13-038909-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

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96. On 11/14/2014, in the guardianship case of **Marilyn Scholl** G-13-038909-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Scholl and the value of the fees owed for those services.
97. On 08/31/2015, in the guardianship case of **Marilyn Scholl** G-13-038909-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
98. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian**, on 08/31/2015, in the guardianship case of **Marilyn Scholl** G-13-038909-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
99. On 08/31/2015, in the guardianship case of **Marilyn Scholl** G-13-038909-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Scholl and the value of the fees owed for those services.
100. On 01/21/2015, in the guardianship case of **Kenneth Edwards** G-13-039636-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
101. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, on 01/21/2015, in the guardianship case of **Kenneth Edwards** G-13-039636-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
102. On 01/21/2015, in the guardianship case of **Kenneth Edwards** G-13-039636-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Edwards and the value of the fees owed for those services.
103. On 03/15/2016, in the guardianship case of **Kenneth Edwards** G-13-039636-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was

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owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

104. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting***, on 03/15/2015, in the guardianship case of **Kenneth Edwards** G-13-039636-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
105. On 03/15/2016, in the guardianship case of **Kenneth Edwards** G-13-039636-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Edwards and the value of the fees owed for those services.
106. On 05/30/2014, in the guardianship case of **Gloria Schneringer** G-09-034019-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Fourth Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
107. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Fourth Annual Accounting and Report of Guardian***, on 05/30/2014, in the guardianship case of **Gloria Schneringer** G-09-034019-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
108. On 05/30/2014, in the guardianship case of **Gloria Schneringer** G-09-034019-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Fourth Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Schneringer and the value of the fees owed for those services.
109. On 03/23/2015, in the guardianship case of **Gloria Schneringer** G-09-034019-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Fifth Annual Account and Report of Guardian, Notice of Death of Co-Guardian, James N. Schneringer and Order for Confirmation of Investing the wards Funds*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
110. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Fifth Annual Account and Report of Guardian, Notice of Death of Co-Guardian, James N. Schneringer and Order for Confirmation of Investing the wards Funds***, on 03/23/2015, in the guardianship case of **Gloria Schneringer** G-09-034019-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks

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would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

111. On 03/23/2015, in the guardianship case of **Gloria Schneringer** G-09-034019-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Fifth Annual Account and Report of Guardian, Notice of Death of Co-Guardian, James N. Schneringer and Order for Confirmation of Investing the wards Funds** that contained false statements about the duration of services provided to Schneringer and the value of the fees owed for those services.
112. On 03/06/2015, in the guardianship case of **Janice Mitchell** G-11-035593-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
113. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian**, on 03/06/2015, in the guardianship case of **Janice Mitchell** G-11-035593-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
114. On 03/06/2015, in the guardianship case of **Janice Mitchell** G-11-035593-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Mitchell and the value of the fees owed for those services.
115. On 08/20/2014, in the guardianship case of **Mary Vitek** G-12-037215-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
116. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, on 08/20/2014, in the guardianship case of **Mary Vitek** G-12-037215-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
117. On 08/20/2014, in the guardianship case of **Mary Vitek** G-12-037215-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that

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contained false statements about the duration of services provided to Vitek and the value of the fees owed for those services.

118. On 12/18/2014, in the guardianship case of **Cecilia Cass G-13-039449-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
119. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, on 12/18/2014, in the guardianship case of **Cecilia Cass G-13-039449-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
120. On 12/18/2014, in the guardianship case of **Cecilia Cass G-13-039449-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Cecilia Cass and the value of the fees owed for those services.
121. On 06/03/2014, in the guardianship case of **Roy Cass G-13-039443-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
122. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, on 06/03/2014, in the guardianship case of **Roy Cass G-13-039443-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
123. On 06/03/2014, in the guardianship case of **Roy Cass G-13-039443-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Roy Cass and the value of the fees owed for those services.
124. On 05/08/2015, in the guardianship case of **Clyde Bowman 06G029707**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second and Final Account and Report of Guardians, Petition for Payment of Fees, For Termination of Guardianship and To Set Aside Estate without Administration** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

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125. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Second and Final Account and Report of Guardians, Petition for Payment of Fees, For Termination of Guardianship and To Set Aside Estate without Administration***, 05/08/2015, in the guardianship case of **Clyde Bowman** 06G029707, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
126. On 05/08/2015, in the guardianship case of **Clyde Bowman** 06G029707, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Second and Final Account and Report of Guardians, Petition for Payment of Fees, For Termination of Guardianship and To Set Aside Estate without Administration*** that contained false statements about the duration of services provided to Bowman and the value of the fees owed for those services.
127. On 07/22/2013, in the guardianship case of **Roy Franklin** G-12-037404-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
128. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***First Annual Accounting and Report of Guardian***, 07/22/2013, in the guardianship case of **Roy Franklin** G-12-037404-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
129. On 07/22/2013, in the guardianship case of **Roy Franklin** G-12-037404-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***First Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Franklin and the value of the fees owed for those services.
130. On 08/20/2014, in the guardianship case of **Roy Franklin** G-12-037404-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Second Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
131. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Second Annual Accounting and Report of Guardian***, 08/20/2014, in the guardianship case of **Roy Franklin** G-12-037404-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
132. On 08/20/2014, in the guardianship case of **Roy Franklin** G-12-037404-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court,

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which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Franklin and the value of the fees owed for those services.

133. On 06/23/2015, in the guardianship case of **Roy Franklin G-12-037404-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Third and Final Account and Report of Guardians, Petition for Payment of Fees and for Termination of Guardianship** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
134. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Third and Final Account and Report of Guardians, Petition for Payment of Fees and for Termination of Guardianship**, 06/23/2015, in the guardianship case of **Roy Franklin G-12-037404-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
135. On 06/23/2015, in the guardianship case of **Roy Franklin G-12-037404-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Third and Final Account and Report of Guardians, Petition for Payment of Fees and for Termination of Guardianship** that contained false statements about the duration of services provided to Franklin and the value of the fees owed for those services.
136. On 03/03/2015, in the guardianship case of **Juanita Graham G-13-039161-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
137. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 03/03/2015, in the guardianship case of **Juanita Graham G-13-039161-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
138. On 03/03/2015, in the guardianship case of **Juanita Graham G-13-039161-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Graham and the value of the fees owed for those services.
139. On 11/11/2015, in the guardianship case of **Juanita Graham G-13-039161-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed

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fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

140. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian**, 11/11/2015, in the guardianship case of **Juanita Graham G-13-039161-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
141. On 11/11/2015, in the guardianship case of **Juanita Graham G-13-039161-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Graham and the value of the fees owed for those services.
142. On 11/22/2015, in the guardianship case of **Yoshiko Kindaichi G-13-039448-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First and Final Account and Report of Guardian and Petition for Payment of Fees and for Termination of Guardianship** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
143. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First and Final Account and Report of Guardian and Petition for Payment of Fees and for Termination of Guardianship**, 11/22/2015, in the guardianship case of **Yoshiko Kindaichi G-13-039448-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
144. On 11/22/2015, in the guardianship case of **Yoshiko Kindaichi G-13-039448-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First and Final Account and Report of Guardian and Petition for Payment of Fees and for Termination of Guardianship** that contained false statements about the duration of services provided to Kindaichi and the value of the fees owed for those services.
145. On 08/21/2014, in the guardianship case of **Walter Wright G-11-036232-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
146. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 08/21/2014, in the guardianship case of **Walter Wright G-11-036232-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

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147. On 08/21/2014, in the guardianship case of **Walter Wright** G-11-036232-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Wright and the value of the fees owed for those services.
148. On 06/23/2015, in the guardianship case of **Walter Wright** G-11-036232-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
149. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian**, 06/23/2015, in the guardianship case of **Walter Wright** G-11-036232-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
150. On 06/23/2015, in the guardianship case of **Walter Wright** G-11-036232-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Wright and the value of the fees owed for those services.
151. On 08/27/2015, in the guardianship case of **Walter Wright** G-11-036232-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
152. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 08/27/2015, in the guardianship case of **Walter Wright** G-11-036232-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
153. On 08/27/2015, in the guardianship case of **Walter Wright** G-11-036232-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Wright and the value of the fees owed for those services.
154. On 03/03/2015, in the guardianship case of **Martha Ornelas** G-13-039145-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed

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fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

155. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 03/03/2015, in the guardianship case of **Martha Ornelas G-13-D39145-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
156. On 03/03/2015, in the guardianship case of **Martha Ornelas G-13-039145-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Ornelas and the value of the fees owed for those services.
157. On 07/07/2015, in the guardianship case of **Martha Ornelas G-13-039145-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
158. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 07/07/2015, in the guardianship case of **Martha Ornelas G-13-039145-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
159. On 07/07/2015, in the guardianship case of **Martha Ornelas G-13-039145-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Ornelas and the value of the fees owed for those services.
160. On 03/31/2015, in the guardianship case of **Robert Smith G-14-039910-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
161. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 03/31/2015, in the guardianship case of **Robert Smith G-14-039910-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

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162. On 03/31/2015, in the guardianship case of **Robert Smith** G-14-039910-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Smith and the value of the fees owed for those services.
163. On 05/28/2014, in the guardianship case of **Larry Coble** G-10-035166-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category O felony.
164. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category O felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 05/28/2014, in the guardianship case of **Larry Coble** G-10-035166-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
165. On 05/28/2014, in the guardianship case of **Larry Coble** G-10-035166-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Coble and the value of the fees owed for those services.
166. On 03/15/2016, in the guardianship case of **Linda Fisher** G-14-041060-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
167. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 03/15/2016, in the guardianship case of **Linda Fisher** G-14-041060-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
168. On 03/15/2016, in the guardianship case of **Linda Fisher** G-14-041060-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Fisher and the value of the fees owed for those services.
169. On 07/24/2015, in the guardianship case of **Edward Atherton** G-14-040243-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Account** in a matter material to the issue in question, namely that she was owed fees for services rendered that were

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not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

170. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Account**, 07/24/2015, in the guardianship case of **Edward Atherton G-14-040243-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
171. On 07/24/2015, in the guardianship case of **Edward Atherton G-14-040243-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Account** that contained false statements about the duration of services provided to Atherton and the value of the fees owed for those services.
172. On 02/20/2016, in the guardianship case of **Edward Atherton G-14-040243-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
173. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 02/20/2016, in the guardianship case of **Edward Atherton G-14-040243-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
174. On 02/20/2016, in the guardianship case of **Edward Atherton G-14-040243-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Atherton and the value of the fees owed for those services.
175. On 05/13/2016, in the guardianship case of **Charles Maddera G-12-038107-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
176. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 05/13/2016, in the guardianship case of **Charles Maddera G-12-038107-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
177. On 05/13/2016, in the guardianship case of **Charles Maddera G-12-038107-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District

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Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Maddera and the value of the fees owed for those services.

178. On 07/07/2015, in the guardianship case of **Rex Lyons G-14-040310-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
179. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***First Annual Accounting and Report of Guardian***, 07/07/2015, in the guardianship case of **Rex Lyons G-14-040310-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
180. On 07/07/2015, in the guardianship case of **Rex Lyons G-14-040310-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***First Annual Accounting and Report of Guardian*** that contained false statements about the duration of services provided to Lyons and the value of the fees owed for those services.
181. On 03/15/2016, in the guardianship case of **Rex Lyons G-14-040310-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
182. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting***, 03/15/2016, in the guardianship case of **Rex Lyons G-14-040310-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
183. On 03/15/2016, in the guardianship case of **Rex Lyons G-14-040310-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Lyons and the value of the fees owed for those services.
184. On 08/13/2014, in the guardianship case of **Marlene Homer G-12-037395-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

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185. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 08/13/2014, in the guardianship case of **Marlene Homer G-12-037395-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
186. On 08/13/2014, in the guardianship case of **Marlene Homer G-12-037395-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Homer and the value of the fees owed for those services.
187. On 02/20/2016, in the guardianship case of **Marlene Homer G-12-037395-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition to Terminate Guardianship and Approve Final Accounting** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
188. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition to Terminate Guardianship and Approve Final Accounting**, 02/20/2016, in the guardianship case of **Marlene Homer G-12-037395-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
189. On 02/20/2016, in the guardianship case of **Marlene Homer G-12-037395-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition to Terminate Guardianship and Approve Final Accounting** that contained false statements about the duration of services provided to Homer and the value of the fees owed for those services.
190. On 01/09/2015, in the guardianship case of **Marie Long G-12-037438-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
191. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 01/09/2015, in the guardianship case of **Marie Long G-12-037438-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
192. On 01/09/2015, in the guardianship case of **Marie Long G-12-037438-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state,

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namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Long and the value of the fees owed for those services.

193. On 09/29/2015, in the guardianship case of **Marie Long G-12-037438-A**, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Second Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
194. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Second Annual Accounting and Report of Guardian**, 09/29/2015, in the guardianship case of **Marie Long G-12-037438-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
195. On 09/29/2015, in the guardianship case of **Marie Long G-12-037438-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Long and the value of the fees owed for those services.
196. On 04/10/2015, in the guardianship case of **Rudy North G-13-039133-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting, Report of Guardian of Person and Estate of Rudy North, Petition for Instructions and Authority to Sell Coins** that contained false statements about the duration of services provided to Rudy North and the value of the fees owed for those services.
197. On 05/08/2015, in the guardianship case of **Rudy North G-13-039133-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of an **Amended First Annual Accounting of Guardianship Estate of Rudy North** that contained false statements about the duration of services provided to Rudy North and the value of the fees owed for those services.
198. On 02/26/2016, in the guardianship case of **Rudy North G-13-039133-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second and Final Accounting of Guardianship Estate of Rudy North** that contained false statements about the duration of services provided to Rudy North and the value of the fees owed for those services.
199. On 04/10/2015, in the guardianship case of **Rennie North G-13-039132-A**, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said

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false instrument consisted of a **First Annual Accounting, Report of Guardian of Person and Estate of Rennie North, Petition for Instructions and Authority to Sell Coins** that contained false statements about the duration of services provided to Rennie North and the value of the fees owed for those services.

200. On 05/08/2015, in the guardianship case of **Rennie North G-13-039132-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of an **Amended First Annual Accounting of Guardianship Estate of Rennie North** that contained false statements about the duration of services provided to Rennie North and the value of the fees owed for those services.
201. On 02/26/2016, in the guardianship case of **Rennie North G-13-039132-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Second and Final Accounting of Guardianship Estate of Rennie North** that contained false statements about the duration of services provided to Rennie North and the value of the fees owed for those services.
202. On 08/20/2015, in the guardianship case of **Harold Lockwood G-12-037193-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
203. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 08/20/2015, in the guardianship case of **Harold Lockwood G-12-037193-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
204. On 08/20/2015, in the guardianship case of **Harold Lockwood G-12-037193-A, April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Lockwood and the value of the fees owed for those services.
205. On 12/20/2014, in the guardianship case of **Norbert Wilkening G-13-038438-A, April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **Petition of Guardian April Parks to Withdraw and Petition for Approval of Fees and Costs** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
206. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Petition of Guardian April Parks to Withdraw and Petition for Approval of Fees and Costs**, 12/20/2014, in the guardianship case of **Norbert Wilkening G-13-038438-A**, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided

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to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

207. On 12/20/2014, in the guardianship case of **Norbert Wilkening** G-13-038438-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Petition of Guardian April Parks to Withdraw and Petition for Approval of Fees and Costs** that contained false statements about the duration of services provided to Wilkening and the value of the fees owed for those services.
208. On 10/30/2013, in the guardianship case of **Adolfo Gonzalez** G-13-038316-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First and Final Account and Report of Guardian, Petition for Payment of Fees and For Termination of Guardianship** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
209. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First and Final Account and Report of Guardian, Petition for Payment of Fees and For Termination of Guardianship**, 10/30/2013, in the guardianship case of **Adolfo Gonzalez** G-13-038316-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
210. On 10/30/2013, in the guardianship case of **Adolfo Gonzalez** G-13-038316-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First and Final Account and Report of Guardian, Petition for Poyment of Fees and For Termination of Guardianship** that contained false statements about the duration of services provided to Gonzalez and the value of the fees owed for those services.
211. On 06/19/2015, in the guardianship case of **Dolores Smith** G-13-039454-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Account, Report of Guardian and Petition for Confirmation of Sale of Personal Property** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
212. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Account, Report of Guordian and Petition for Confirmation of Sale af Personal Property**, 06/19/2015, in the guardianship case of **Dolores Smith** G-13-039454-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
213. On 06/19/2015, in the guardianship case of **Dolores Smith** G-13-039454-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Account, Report of Guardian and Petition for Confirmation of**

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Sale of Personal Property that contained false statements about the duration of services provided to Smith and the value of the fees owed for those services.

214. On 03/25/2016, in the guardianship case of **Dolores Smith** G-13-039454-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
215. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***Petition to Terminate Guardianship and Approve Final Accounting***, 03/25/2016, in the guardianship case of **Dolores Smith** G-13-039454-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
216. On 03/25/2016, in the guardianship case of **Dolores Smith** G-13-039454-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***Petition to Terminate Guardianship and Approve Final Accounting*** that contained false statements about the duration of services provided to Smith and the value of the fees owed for those services.
217. On 07/31/2015, in the guardianship case of **Linda Phillips** G-08-032515-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***First and Second Annual Accounting Combined and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
218. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a ***First and Second Annual Accounting Combined and Report of Guardian***, 07/31/2015, in the guardianship case of **Linda Phillips** G-08-032515-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
219. On 07/31/2015, in the guardianship case of **Linda Phillips** G-08-032515-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a ***First and Second Annual Accounting Combined and Report of Guardian*** that contained false statements about the duration of services provided to Phillips and the value of the fees owed for those services.
220. On 11/14/2014, in the guardianship case of **Linda Phillips** G-08-032515-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a ***Third Annual Accounting and Report of Guardian*** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.

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221. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **Third Annual Accounting and Report of Guardian**, 11/14/2014, in the guardianship case of **Linda Phillips** G-08-032515-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
222. On 11/14/2014, in the guardianship case of **Linda Phillips** G-08-032515-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Third Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Phillips and the value of the fees owed for those services.
223. On 07/14/2014, in the guardianship case of **Frank Papapietro** G-12-037226-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First Annual Accounting and Report of Guardian** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
224. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First Annual Accounting and Report of Guardian**, 07/14/2014, in the guardianship case of **Frank Papapietro** G-12-037226-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.
225. On 07/14/2014, in the guardianship case of **Frank Papapietro** G-12-037226-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **First Annual Accounting and Report of Guardian** that contained false statements about the duration of services provided to Papapietro and the value of the fees owed for those services.
226. On 07/17/2015, in the guardianship case of **Frank Papapietro** G-12-037226-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a **Response to Objection to First Annual Accounting and Report of Guardian and Amended First Annual Account and Report of Guardian** that contained false statements about the duration of services provided to Papapietro and the value of the fees owed for those services.
227. On 01/30/2015, in the guardianship case of **Barbara Neely** G-14-040873-A, **April Parks** made a willful and false statement, in a declaration made under penalty of perjury, namely the filing of a **First and Final Account and Report of Guardian, Petition for Payment of Fees and Termination of Guardianship** in a matter material to the issue in question, namely that she was owed fees for services rendered that were not, in fact rendered to the extent and duration claimed. This declaration constitutes a violation of NRS 199.145, a category D felony.
228. That **Mark Simmons** suborned April Parks to commit Perjury, contrary to NRS 199.145, a category D felony, in the filing of a **First and Final Account and Report of Guardian, Petition for Payment of Fees and**

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Termination of Guardianship, 01/30/2015, in the guardianship case of **Barbara Neely** G-14-040873-A, when Simmons instructed staff of A Private Professional Guardian, LLC to falsify records of the amount and value of services they provided to wards of Parks, knowing that Parks would knowingly use that information to make a willful and false statement in a declaration made under penalty of perjury.

229. On 01/30/2015, in the guardianship case of **Barbara Neely** G-14-040873-A, **April Parks** knowingly offered a false instrument to be filed, registered or recorded in a public office, namely the Clark County District Court, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this state, namely Nevada Revised Statutes (NRS) 159.105 and 159.177, contrary to NRS 239.330 a category C felony. Said false instrument consisted of a *First and Final Account and Report of Guardian, Petition for Payment of Fees and Termination of Guardianship* that contained false statements about the duration of services provided to Neely and the value of the fees owed for those services.

IN THE SUPREME COURT OF THE STATE OF NEVADA

APRIL PARKS,

Appellant,

vs.

THE STATE OF NEVADA,

Respondent.

Supreme Court Case No. 82876

CERTIFICATE OF SERVICE

I hereby certify that the foregoing document was filed electronically with the Nevada Supreme Court on the 7th day of September, 2021.

Electronic Service of the foregoing document shall be made in accordance with the Master Service List as follows:

Steven B. Wolfson, Clark County District Attorneys Office
Aaron Ford, Nevada Attorney General
Jamie J. Resch, Resch Law, PLLC d/b/a Conviction Solutions

By:  _____
Employee, Resch Law, PLLC d/b/a Conviction Solutions