

ENGAGEMENT AND FIELDWORK

During my engagement I conducted my fieldwork at the place of business of the member/firm. Yes No

I have followed the specified procedures in accordance with the "Engagement for Accountants" published by the Nova Scotia Barristers' Society. Yes No

The specified procedures set out in the Nova Scotia Barristers' Society's "Engagement for Accountants" do not constitute an audit of the firm's records and would not necessarily reveal any material errors, fraudulent action or fraudulent activities. Therefore I express no opinion on the accuracy or completeness of the trust or accounting records.

Within the past twelve months I have reviewed and am familiar with Section 30 of the Nova Scotia *Legal Profession Act* and Part 4 and Part 10 of the Regulations under the Act. Yes No

I have been irrevocably directed in completing this ARTAR to immediately report in writing to the Nova Scotia Barristers' Society any apparent shortfall in any trust account in excess of \$100 that exists at the time of my engagement or, if the total of all trust liabilities to all clients exceeds by more than \$100, the total of all monies on deposit in all trust bank accounts. Yes No

I have been informed by the member/firm that I have been provided with the member's/firm's records of all general trust accounts, all specific trust accounts and for other valuable property held in trust by the member or firm during the period covered by this report. Yes No

I have been informed by the member/firm that all trust accounts and other valuable property were held in Nova Scotia unless there were written instructions from the client to the contrary. Yes No

In accordance with the specified procedures, the number of files I have inspected (i.e., single transaction files), that involved trust money maintained in the general trust accounts (including Service Nova Scotia accounts) specific trust accounts, or other valuable property.	(# of files inspected)
This is the number of files I was refused access to inspect	(# of files refused)

If you were refused access to any files, please explain:

How were the files selected for inspection?

REGULATORY REVIEW

For the files referred to in the previous section, and for the other records and trust accounts inspected in accordance with the specified procedures outlined in the Nova Scotia Barristers' Society's "Engagement for Accountants", I can advise as follows:

Please check the applicable boxes for the following requirements and questions:

BOOKS AND RECORDS

Regulation

10.4.1(a) The accounting records have been maintained to allow for accurate identification of trust money and property Unable to confirm Yes No

10.4.1(b) The transactions have been posted throughout the reporting period on a timely basis. Unable to confirm Yes No

10.4.1(c) The accounting records, including source documents, are maintained for at least seven (7) years. Unable to confirm Yes No

The lawyer/law firm maintains:

10.4.2(a) a book of original entry showing the date of receipt and source of trust money for each client and identifying the client on whose behalf the trust money is received; Yes No

10.4.2(b) a book of original entry or data source showing all payments out of trust money for each client, the date of each payment, the name of each recipient, and identifying the client on whose behalf each payment is made out of trust money; Yes No

10.4.2(c)	a clients' trust ledger showing separately for each person on whose behalf trust money has been received, all such money received and disbursed and any unexpended balance;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(d)	a record showing all trust property held in trust, and identifying the client on whose behalf the property is held;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(e)	a book of original entry or data source showing the date of receipt and source of all money received other than trust money;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(f)	a book of original entry or data source showing all payments of money other than trust money, the date of each payment and the name of each recipient;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(g)	a book, data source or chronological file of copies of billings showing all fees charged and other billings to clients, the dates such charges are made and identifying the clients so charged;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(h)	bank statements, cashed cheques, which may include a digital image provided by the practising lawyer's financial institution showing both the front and back of the cheque, and detailed deposit slips for all trust and general accounts;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(i)	a record showing a comparison made monthly of the total of balances held in all trust accounts and the total of all unexpended balances of funds held in trust for clients as they appear from the books and records, together with the reasons for any differences between the totals and supported by:		
	i. a detailed listing made monthly showing the amount of trust money held for each client and identifying each client for whom trust money is held; and	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	ii. a detailed reconciliation made monthly of each trust account in a financial institution;	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.2(j)	a record showing all transfers of trust money between clients' trust ledger accounts and explaining the purpose for which each transfer is made;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No

DEPOSITS

4.12.4	Did any lawyer in the law firm receive or accept \$7,500 or more in currency (cash) in the course of a single transaction?	<input type="checkbox"/> Unable to confirm	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.3	Was all trust money deposited within one banking day of receipt?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.4(a)	Was all trust money deposited in an account designated as a trust account?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.4(b)	Was the trust account kept at a financial institution as defined in subregulation 10.1.1?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.4(c)	Does the trust account bear interest which is computed and payable as required by the Society?	<input type="checkbox"/> Unable to confirm	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.5	In the case of funds deposited into the lawyer's or firm's trust account by a third party, was written confirmation obtained from the lawyer's financial institution?	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.6	Were the funds deposited to the trust account only those described in subregulation 10.2.6?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.7	At any time during the year were personal (or office operating) funds deposited to the trust account?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.8	Were any escrow conditions requiring trust money or property to be held without deposit received in writing?	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.2.9	At any time was the trust account used where there was no trust relationship?	<input type="checkbox"/> Unable to confirm	<input type="checkbox"/> Yes <input type="checkbox"/> No

WITHDRAWALS

10.3.2	I confirm that the lawyer/law firm maintains a record of all withdrawals from a trust account.		<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.3	I can confirm that all money due the lawyer/law firm was promptly removed from the trust account.		<input type="checkbox"/> Yes <input type="checkbox"/> No

All money was withdrawn from a trust account only in accordance with Regulation 10.3.4, namely:

10.3.4(a)	for payment on account of a client;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.4(b)	money that was deposited inadvertently into a trust account in contravention of the Regulations;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.4(c)	money properly required for or toward payment of the practising lawyer's or law firm's fees that have been disclosed to the client;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.4(d)	as authorized in writing by a person designated by the Society;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.4(e)	as directed by a Court of competent jurisdiction;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No

FORM OF WITHDRAWAL

10.3.5(a)	I confirm that all withdrawals were made to a named payee;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.3.5(b)	I confirm that all withdrawals were made by at least two persons, at least one of whom is a practising lawyer who has received approval to operate a trust account pursuant to subregulation 4.10.4;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No

10. 3.6	If no to previous question – is the practising lawyer a sole practitioner and was the withdrawal made by the lawyer only? <i>Choose “N/A” if answer to previous question was “Yes”.</i>	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. 3.5(c)	I confirm that all withdrawals were made identifying the trust account from which the funds are withdrawn and the date on which the funds are withdrawn;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. 3.5(d)	I confirm that all withdrawals were released from the lawyer’s office only after the lawyer or law firm was in possession of funds for the credit of the client on whose behalf the withdrawal was made;	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. 3.5(e)	I confirm that all withdrawals were not released or effected until the practising lawyer had sufficient knowledge of the withdrawal to ensure that the client’s interests were protected.	<input type="checkbox"/> Unable to confirm	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. 3.7	Did anyone make a withdrawal from any of the firm’s trust accounts by way of a debit card or similar instrument?	<input type="checkbox"/> Unable to confirm	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. 3.8	Was a signed direction to the financial institution stored in such manner that it may be cross-referenced to the withdrawal from the trust account as shown on the monthly statement from the financial institution?	<input type="checkbox"/> N/A		<input type="checkbox"/> No

OVERDRAFTS

10.6.1	At all times was a balance on deposit in trust sufficient to meet all obligations with respect to monies held in trust for each client? <i>If the shortage is attributable to a client file, please note the amount, date discovered, date occurred, date corrected, and the reason for the shortage.</i> <i>Reasons: (1) overpayment (2) wrong trust bank account (3) wrong client account (4) deposit NSF (5) bank error/service charges (6) cheque issued before deposit (7) deposit made to general (8) counterfeit/fraudulent cheque (9) clerical error (10) other</i>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.6.2	In the case of errors in the trust account, were they corrected without delay?	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.6.3	Were applicable overdrafts in any trust account immediately reported to the Executive Director?	<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No

ACTING IN A REPRESENTATIVE CAPACITY

10.1.2	Did any lawyers of the firm act in a representative capacity as defined in regulation 10.1.2?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes:			
10.1.3(a)	Did the lawyer maintain a record of all appointments or assumptions of a representative capacity and a list of the beneficiaries of the estate or trust together with their last known address?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.1.3(b)	Were the books, records, accounts and documentation of the estate or trust in a form sufficient to accommodate an examination, review, audit or investigation ordered by the Executive Director or Complaints Investigation Committee?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

CLIENT IDENTIFICATION

4.13	For the random sample of client files selected for inspection, was the law firm compliant with the Society’s Client Identification and Verification Regulations?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
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REQUIRED INFORMATION

On the last reconciliation of the year, have any balances in any general trust account been held for more than three years, with no activity? Yes No

If yes, please provide the information below:

Total # of balances held in trust > 3 years	Total \$ amount of balances

On the last reconciliation of the year, were there any stale-dated cheques (outstanding for more than six months)? Yes No

If yes, what is the number and total dollar amount of these stale-dated cheques?

Total # of stale-dated cheques	Total \$ amount of stale-dated cheques

This is the number of hours I spent completing this Accountant's Report on the Trust Account Report:	
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In addition to this Accountant's Report on the Trust Account Report, I/my firm also provides other services to this lawyer/law firm.	<input type="checkbox"/> Yes <input type="checkbox"/> No
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I confirm that I have sent a report to the lawyer/law firm first about my findings.	<input type="checkbox"/> Yes <input type="checkbox"/> No
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GENERAL COMMENTS:
