



NOVA SCOTIA  
BARRISTERS' SOCIETY

## Legal Services Support Checklist - Succession Planning Considerations *in development*

This checklist<sup>1</sup> is for firms and sole practitioners. It is a list of things to consider but is not exhaustive. It can be used in conjunction with our Succession Planning Toolkit, which includes a Guide, Sample Succession Plan, File Retention/Destruction Policy Template and this checklist.

### Making your practice readily accessible for someone else

- Create and maintain an accessible **office procedure list**. Review and update the list from time to time and provide detailed directions regarding every aspect of your office's operations:
  - How to check for a conflict of interest;
  - How to use the calendaring system;
  - How to generate a list of active client files, including client names, addresses, and phone numbers;
  - Where client ledgers are kept;
  - Billing practices;
  - How to find accounts receivable;
  - How the open/active files are organized;
  - How the closed files are organized and assigned numbers;
  - Where the closed files are kept and how to access them;
  - The office policy on keeping original documents of clients;
  - Where original client documents are kept;
  - Where the safety deposit box is located and how to access it;
  - The bank name, address, account signers, and account numbers for all law office bank accounts;
  - The location of all law office bank account records (trust and general);
  - Where to find, or who knows about, the computer passwords;
  - How to access your voice mail (or answering machine) and the access code numbers;
  - Where the post office or other mail service box is located and how to access it;
  - Accounts payable – when, who, how etc.;
  - HST – frequency, who does it, how;
  - Payroll – who/how done, frequency; and

---

<sup>1</sup> Adopted in part from a checklist prepared by the Law Society of BC

- Payroll remittances – who/how it is done.
- Ensure that you are able to generate complete client and file open lists with up-to date contact information.
- Have secure documentation recording all accounting and financial information, access codes and passwords and identify document location in your planning instructions.
- Record all deadlines on every file in a central calendar system which is easily accessible.
- Thoroughly document all files sufficiently to allow the conduct of file to be assumed without delay and expense to clients.
- Keep all time and billing records up-to-date.
- Avoid keeping clients' property or clients' original documents. Return original documentation to clients as soon as possible.
- Purge and close files regularly.
- Review and update annually the attached **Law Office Contacts and Basic Information**.
- Consider including in retainer agreements provisions indicating your arrangement for a Power of Attorney/Trustee to manage or dispose of your practice in the event of your disability, incapacity or death.

#### **Other recommended preparations for eventual succession:**

- Make a file retention/destruction policy (see NSBS-LSS Template Policy).
- Keep up to date with destruction pursuant to your policy.
- Eliminate trust account balances older than three years.
- Return client property; make a list of anything you do have.
- Consider whether to return all original wills.
- Consider whether to return all minute books and seals.

#### **Mechanics of Succession Plan:**

- Review your succession plan regulatory obligations – **see our guide or sample plan**.
- Choose a trigger mechanism for your succession plan in the event your practice ceases for a reason other than death (see our guide and sample plan) examples include:
  - Factual threshold based on evidence, and
  - Having a Gatekeeper distinct from your Successor decide if the threshold is met.
- Have discussions with all appropriate persons regarding practice succession plans – family, office staff, Power of Attorney/Trustee, Personal representative, personal lawyer, Gatekeeper, banking personnel and insurance.
- Discuss necessary financial issues (e.g. what happens to assets, how do liabilities get covered, what is your mutual understanding of what the successor is entitled to).
- Consider, if advisable, financial arrangements such as obtaining a line of credit (unused) and/or life and disability insurance to cover your office overhead and your Power of Attorney/Trustee expenses. Consider for how long this would be needed.
- Consider income replacement for yourself during disability.

- Sole practitioner: write a succession plan.
- Firm of 2 or more: write a succession plan covering:
  - Firm-wide matters,
  - Each lawyer in the firm, and
  - Consider a “wipe-out” situation.
- Legal advice: this is an important matter for you and your family and no lawyer is in the best position to advise them self. Are there potential issues (e.g. tax) that are beyond your knowledge?
- Draft any will changes.
- Draft any enduring power of attorney changes.
- Make formalized arrangements for trust accounts to be accessed and maintained in case of your illness, incapacity or death and confirm their effectiveness with your financial institution.

**Practice Items to Consider in Succession Plan include:**

- Open files (indexed on your software?);
- Open Legal Aid files (are they identifiable as such on your index?);
- Closed files (indexed on your software?);
- Foundation documents, indexed;
- Minute books, seals, recognized agencies and registered offices (indexed);
- Wills, will index and instructions/capacity information;
- List of undertakings; and
- Other valuable property of clients.

**Periodic Review (as needed and no less than annually)**

- Review whenever there are changes that might impact your plan.
- Schedule annual reviews of your plan, your will & POA, any other agreement or list.
- Check-in with your successor when you review.

**Notes:**

## Law Office Contacts and Basic Information<sup>2</sup>

**Your Full Name** \_\_\_\_\_

SIN \_\_\_\_\_

Telephone # \_\_\_\_\_

NSBC # \_\_\_\_\_

Date of Birth \_\_\_\_\_

CBA # \_\_\_\_\_

Place of Birth \_\_\_\_\_

HST # \_\_\_\_\_

**Law Corporation Name** \_\_\_\_\_

Incorporation date \_\_\_\_\_

CRA tax # \_\_\_\_\_

Incorporation # \_\_\_\_\_

### Office

Address \_\_\_\_\_

PID # (if office is owned by you or your law corporation) \_\_\_\_\_

Office Phone \_\_\_\_\_

Work Cell Phone \_\_\_\_\_

Email Address \_\_\_\_\_

Website \_\_\_\_\_

### Home

Address \_\_\_\_\_

Phone \_\_\_\_\_

Personal Cell Phone \_\_\_\_\_

### Spouse/Next of Kin

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_

### Office Manager

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

<sup>2</sup> Adapted from the Law Society of British Columbia

**Assistant**

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

**Bookkeeper**

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

**Computer, telephone/voice mail, security codes, cell phone, website, safe: numbers, user names and passwords (Contact person who knows where this information is stored)**

Name \_\_\_\_\_

Relationship \_\_\_\_\_

Best way to contact \_\_\_\_\_

**Landlord**

Name \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Lease or other term of rental \_\_\_\_\_

Lease or rental termination date \_\_\_\_\_

Location of documents \_\_\_\_\_

**Will**

Personal representative Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

Alternate Personal representative Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

Location of Will \_\_\_\_\_

**Power of Attorney (Personal)**

Attorney Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

Alternate Attorney Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

Location of personal Power of Attorney \_\_\_\_\_

**Accountant**

Name \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

**Successor**

Name \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

**Gatekeeper (if any)**

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

**Practice Bank Accounts** (expand list as necessary)

General Account(s)

Institution \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Bank Contact Person \_\_\_\_\_ Other Signatory \_\_\_\_\_

Account Number(s) \_\_\_\_\_

Trust Account(s)

Institution \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Bank Contact Person \_\_\_\_\_ Other Signatory \_\_\_\_\_

Account Number(s) \_\_\_\_\_

**Safety Deposit Box(es) for Practice** (expand list as necessary)

Institution \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Bank Contact Person \_\_\_\_\_ Box Number(s) \_\_\_\_\_

Location of key(s) \_\_\_\_\_ Other Signatory \_\_\_\_\_

**General Office Insurance (theft, fire, liability)**

Insurer \_\_\_\_\_ Phone \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Policy # \_\_\_\_\_

**Excess Professional Liability Insurance**

Insurer \_\_\_\_\_ Phone \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address \_\_\_\_\_

Policy # \_\_\_\_\_

**Disability Insurance for Practice Coverage**

Insurer \_\_\_\_\_ Phone \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Policy # \_\_\_\_\_ Beneficiary: Successor

**Life Insurance for Practice Coverage**

Insurer \_\_\_\_\_ Phone \_\_\_\_\_

Contact Person \_\_\_\_\_ Beneficiary: Successor

Address \_\_\_\_\_

Policy # \_\_\_\_\_ Beneficiary: Successor

**Location of Storage for Closed Files** (expand as necessary)

Storage Company \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Locker # \_\_\_\_\_

Access Requirements \_\_\_\_\_

**Leases of Equipment, etc** (expand as necessary)

Item leased \_\_\_\_\_

Lessor \_\_\_\_\_ Phone \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Expiration Date \_\_\_\_\_

**Business Credit Cards** (expand the list as necessary)

Institution \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Account number(s) \_\_\_\_\_

Other Signatory \_\_\_\_\_



**Maintenance contracts and contacts: (cleaning, printers, copier, fax, computers, postage machine, snow removal, garbage, paper shredding etc) (expand list as necessary)**

Item or job covered \_\_\_\_\_

Location of contract/terms of service \_\_\_\_\_

Identity \_\_\_\_\_

Phone \_\_\_\_\_

Address \_\_\_\_\_