**Sample Engagement Letter**

Date

Dear:

This letter sets out the terms of our engagement as public accountants for the purpose of preparing the Accountant’s Agreed Upon Procedures Report on the Trust Account (Accountant’s Report) to the Nova Scotia Barristers’ Society (the Society) on your firm’s compliance with S.29 to 31 of the *Legal Profession Act* and Regulations Part 4 and Part 10 of the Nova Scotia Barristers’ Society. This engagement relates to the twelve-month period ending \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

In completing the Accountant’s Report, we will perform the agreed upon procedures that are set out in the Society’s “Accountant’s Report,” and will report any exception to the Society.

We will also immediately report in writing to the Society any apparent shortfall in any trust account in excess of $100 that exists at the time of our engagement or, in the event that the total of all trust liabilities to all clients exceeds by more than $100, the total of all monies in all trust bank accounts. You expressly waive any confidentiality that may attach to such information in our possession.

On completion of the Accountant’s Report, we will provide a copy to you. We will be pleased to assist you in rectifying any matters that give rise to exceptions.

The agreed upon procedures used for the preparation of the Accountant’s Report do not constitute an audit and we will not express an opinion on the accuracy of completeness of the trust books, records and financial information. Furthermore, our engagement cannot be relied upon to prevent or detect defalcations or disclose irregularities that may have occurred during the period covered by the report.

In order that we may carry out this engagement, you will make available to us all general and specific trust books, records and accounts pertaining to the practice for the period ending \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

After completion of the Accountant’s Report, we will forward (or electronically submit) it directly to the Nova Scotia Barristers’ Society.

**You have authorized us to respond directly to the Nova Scotia Barristers’ Society regarding any inquiries from the Society, and we will provide you with copies of any such written responses.**

Our fees for services will be based on the time spent by us, plus any out-of-pocket expenses that we incur.

Please review this letter carefully, sign and date a copy of it and return it to us.

Yours truly,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Name of Accounting Firm*

The terms set out in the foregoing letter are agreed to:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Date: Firm/Member:*