



NOVA SCOTIA
BARRISTERS' SOCIETY

**WORKING COPY – NOT FOR SUBMISSION
TRUST ACCOUNT REPORT**

[in accordance with Part 4 and Part 10 of the Regulations of the *Legal Profession Act* (LPA)]

Instructions

This Trust Account Report includes new and revised sections. The revisions include such items as requesting additional explanation(s) in the case of exceptions to the Regulations and requests for additional information that will aid the Society in our work around risk-focused [Triple-P Regulation](#).

This document is a working copy of the Trust Account Report. It can be used for preparing your report for electronic submission to the Nova Scotia Barristers' Society. All Trust Account Reports are to be submitted electronically via the NSBS Assessment System. All entities that must file a Trust Account Report will have received an email with a link to the NSBS Assessment System for the purpose of filing your report electronically. Any questions about the method of filing or the Trust Account Report in general, can be submitted to TrustAccounts@nsbs.org.

This report is for:	
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This report covers the period from _____ to _____

****When completing the report electronically, the above three fields will be pre-populated with information specific to your filing and will not be editable by the person filing the electronic Trust Account Report.****

Accounting records are maintained primarily by:

Full-time accountant/bookkeeper Part-time accountant/bookkeeper Accounting firm Secretary/staff Law firm's principal(s)

Other (please explain below)

Name of person(s) maintaining accounting records:

Position/designation/office of the person(s): _____

The nature of the accounting system is mainly:		
Manual (ledger books)	<input type="checkbox"/>	Name of software used to maintain computerized trust records or "other": _____
Accounting software	<input type="checkbox"/>	
Other software	<input type="checkbox"/>	
Computer service provider	<input type="checkbox"/>	
Other (explain)	<input type="checkbox"/>	

****Your electronic Trust Account Report will be pre-populated with all the general trust accounts of which the Society is aware with respect to your practice. The table that lists these accounts is read-only and cannot be edited. However, if any of the information provided is outdated or false, fields below will allow you to enter the correct information. Also, please enter any new general trust accounts, or general trust accounts that are not listed. Finally, if a listed trust account is closed, please provide the date of closure in the following format – MM/DD/YYYY. There is no need to list any specific trust accounts.****

During the period covered by this report, the following are all the **general trust accounts** (including Service Nova Scotia Trust Accounts) we maintained. Please indicate if an account was opened or closed during this period (attach additional sheet if necessary).

Financial institution #	Transit #	Account #	Opened – date	Closed – date

We confirm that we have instructed the bank holding the general trust accounts to remit any interest generated from general trust accounts to the [Law Foundation of Nova Scotia](#).

We confirm that all specific trust accounts have been maintained in accordance with the Regulations.

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

BOOKS AND RECORDS

Regulation	Requirement		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.1(a)	The accounting records have been maintained to allow for accurate identification of trust money and property.		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.1(b)	Transactions have been posted to the books and records throughout the reporting period on a timely basis.		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.4.1(c)	The accounting records, including source documents, are maintained for at least seven (7) years.		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
We maintain:					
10.4.2	We confirm that we maintain the books and records as required by the Regulations. Specifically, we maintain: a book of original entry or data source for all receipts; a book of original entry or data source for all payments; a client ledger identifying receipts, payments and any unexpended balance for each client; a record showing all property held in trust (if applicable); a data source or chronological file of all billings, bank statements, cashed cheques (or digital images) for all accounts; a record of all monthly reconciliations; and, if applicable, a record of all transfers between clients.			<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you answer "No" to the above question, you are required to answer the next 11 questions. If you answer "Yes" to the above question, you can skip the next 11 questions and go to the next group of questions ("Deposits").					
10.4.2(a)	a book of original entry or data source 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;		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> 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;		<input type="checkbox"/> N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> 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"/> N/A	<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"/> N/A	<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"/> N/A	<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"/> N/A	<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"/> N/A	<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"/> N/A	<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"/> N/A	<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"/> N/A	<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

10.2 I acknowledge that I am responsible for all trust money and property received from or on behalf of a client; and the timely deposit of trust money into a trust account; and identifying the person on whose behalf the money is deposited. I confirm that for the period covered by this report, all trust money was deposited within one day of receipt, was deposited into a trust account, was kept at a financial institution, that I received written confirmation for all deposits, that only trust money was deposited to the trust account and that all interest generated by general trust accounts was paid to the Law Foundation of Nova Scotia.

Yes No

4.12 Effective January 1, 2020, the \$7,500 cash limit applied to each client matter rather than each transaction.

Do your books and records enable you to track the amount of cash received in respect of any one client matter?

Yes No

Has education/training on cash acceptance procedures been provided both to lawyers and to non-lawyer staff involved in accepting payments?

Yes No

Did any lawyer in the law firm receive or accept cash in an aggregate amount of greater than \$7,500 Canadian in respect of any one client matter?

Yes No

If yes, please note the file number, the responsible lawyer and explain:

****If you answer "No" to question 10.2, you are required to answer the next 6 questions. If you answer "Yes" to question 10.2, you can skip the next 6 questions and go to 10.2.7.****

10.2.3 Was all trust money deposited within one banking day of receipt? N/A Yes No

10.2.4(a) Was all trust money deposited in an account designated as a trust account? N/A Yes No

10.2.4(b) Was the trust account kept at a financial institution as defined in subregulation 10.1.1? N/A Yes No

10.2.4(c) Does the trust account bear interest that is computed and payable to the Law Foundation of Nova Scotia as required by the *Legal Profession Act*? N/A Yes 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? N/A Yes No

10.2.6 Were the funds deposited to the trust account only those described in subregulation 10.2.6? N/A Yes No

The next 5 questions are mandatory:

10.2.7 At any time during the year were personal (or office operating) funds deposited to the trust account? N/A Yes No

10.2.8 Were any escrow conditions requiring trust money or property to be held without deposit received in writing? N/A Yes No

10.2.9 At any time, was the trust account used where there was no trust relationship? N/A Yes No

10.2.9.1 Was money paid into or withdrawn from the trust account that was not directly related to legal services? N/A Yes No

Information Note:

The regulatory experience of law societies has shown that legal professionals sometimes use their trust accounts for purposes unrelated to the provision of legal services, and effectively act as a bank or deposit-taking institution, i.e. holding money for the limited purpose of transferring the trust money from one party to another without the provision of legal services. The use of trust accounts by clients or other parties for transactions that are completely unrelated to any legal services risks facilitating money laundering through transactions deliberately designed to disguise that the source of funds is from criminal activity. For that reason, trust accounts must not be used except when directly related to the legal services being provided by you or your firm.

Under the rule only money that may be deposited into a trust account is money that is directly related to legal services that you or your firm are providing. The term “legal services”, which is not defined in the rule, generally means the application of legal principles and legal judgement to the circumstances or objectives of a person or entity and can include:

- Giving advice with respect to a person’s or entity’s legal interests, rights or responsibilities of the person or of another person;
- Selecting, drafting, completing or revising documents that affect or relate to the legal interests, rights or responsibilities of a person or entity;
- Appearing as counsel or advocate for a person or entity in a proceeding before a court or an adjudicative body; and
- Negotiating or settling the legal interests, rights or responsibilities of a person or entity.

Money that is not related to the legal services provided by you or your legal practice may not be placed in a trust account.

10.2.9.2	Was money held in trust paid out as soon as practicable after completion of legal services to which the money relates?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
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Information Note:

As set out in the rule, you must pay out any money remaining in trust following the completion of a transaction or matter as soon as practical. In the spirit of the rule, you should ideally review client trust ledger accounts at least monthly. Every effort should be made to pay funds due to the client and to third parties within one month of all trust conditions being satisfied, and similarly, to swiftly transfer funds to your chequing account upon billing for your legal fees, disbursements or expenses.

10.2.11	Where a general trust account or specific trust account is maintained in a financial institution which is insured by the Canada Deposit Insurance Corporation (“CDIC”), has the law firm complied with the reporting and disclosure obligations set forth in the Canada Deposit Insurance Corporation Act?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
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WITHDRAWALS

- | | | | |
|--------|---|------------------------------|-----------------------------|
| 10.3 | I acknowledge that I am responsible for all withdrawals or transfers from a trust account and that records of all withdrawals have been maintained. | <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 |
| 10.3.4 | All money withdrawn from a trust account was done so only for one of the following purposes, in accordance with regulation 10.3.4, namely:

(a) for payment on behalf of a client or another person;
(b) to remove funds inadvertently deposited to the trust account;
(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;
(d) as authorized in writing by a person designated by the Society; or
(e) as directed by a Court of competent jurisdiction.

If no, please explain: | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

FORM OF WITHDRAWAL

- | | | | |
|--------|--|------------------------------|-----------------------------|
| 10.3.5 | I confirm that all withdrawals from the trust account were done in accordance with regulation 10.3.5. Specifically, all withdrawals were made to a named payee; made by at least one practising lawyer; not released until I was in possession of the funds for the client; and not released until I had sufficient knowledge of the withdrawal to ensure the client's interests were protected. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|--------|--|------------------------------|-----------------------------|

****If you answer "No" to the above question, you are required to answer the next 5 questions. If you answer "Yes" to the above question, you can skip the next 5 questions and go to 10.3.7.****

- | | | | | |
|-----------|--|------------------------------|------------------------------|-----------------------------|
| 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 a practicing 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 |
| 10.3.5(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"/> N/A | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

The next 2 questions are mandatory:

- | | | | | |
|--------|--|------------------------------|------------------------------|-----------------------------|
| 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"/> N/A | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 10.3.8 | Was a signed direction to the financial institution or the signed electronic confirmation sent by 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"/> Yes | <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>All overdrafts, regardless of dollar value or prior report pursuant to subregulation 10.6.3, must be reported on the practicing lawyer or law firm's annual trust account report filed pursuant to regulation 4.11.</i> | <input type="checkbox"/> N/A | <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? N/A Yes No

10.6.3 Were all overdrafts per Regulation 10.6.3 requirements in any trust account reported to the Executive Director immediately? N/A Yes No



ANTI-MONEY LAUNDERING (AML) AND ANTI-TERRORIST FINANCING (ATF)

Money laundering is on the rise in Canada. Lawyers must take appropriate steps to make sure they are not knowingly or unknowingly assisting their clients to place criminal proceeds into the financial system, layering the funds to remove traceability or integrating the cleansed funds into the economy. Since lawyers are exempt from Federal AML/ATF Regulations when providing legal services, the law societies play a vital role in regulating AML/ATF risks, assessing a lawyer's compliance with AML/ATF rules, investigating a lawyer's conduct, and enforcing sanctions on those who do not comply.

The Society has guidelines and processes (Regulations 4.12 and 4.13) to assist lawyers to ensure that they are not facilitating or otherwise assisting anyone to commit an illegal act, including money laundering and terrorist financing.

This includes:

- Cash receipt rules
- Identification of clients
- Verification of clients
- Obtaining information on source of funds
- Ongoing monitoring of clients and the duty to withdraw representation when necessary

It is also important to have an understanding of anti-money laundering and anti-terrorist financing information and the risk factors or red flags.

Additional information is available at the links below:

[NSBS Website information on Money Laundering and Client i.d.](#) (Includes links to additional resources)

[Highlights and detail of regulation changes around cash transactions, client identification and verification.](#)

FLSC Anti-Money Laundering and Terrorist Financing Working Group: [Guidance for the Legal Profession](#)

FLSC Anti-Money Laundering and Terrorist Financing Working Group: [FAQs on the Client ID and Verification Model Rule](#)

FLSC AML and ATF Working Group: [Risk Assessment Case Studies for the Legal Profession](#)

[Advisories to Address the Risks of Money Laundering & Terrorist Financing](#)

[Source of Funds Checklist](#)

ANTI-MONEY LAUNDERING AND ANTI-TERRORIST FINANCING – CERTIFICATIONS

- | | |
|--|---|
| 1. I certify that I have an understanding of and am in compliance with regulations 4.13 regarding Client Identification and Verification. | <input type="checkbox"/> Yes
<input type="checkbox"/> No |
| 2. I certify that I have an understanding of my legal, professional and ethical responsibilities regarding AML/ATF and have sufficient knowledge of AML and ATF issues and risks to enable me to fulfil these obligations. | <input type="checkbox"/> Yes
<input type="checkbox"/> No |
| 3. I certify that I am aware of the circumstances in which I am required to obtain information on the client's source of funds (4.13.8) and have incorporated this in my practice. | <input type="checkbox"/> Yes
<input type="checkbox"/> No |

ADDITIONAL CLIENT IDENTIFICATION AND VERIFICATION QUESTIONS

1. Has your firm “engaged in or received instruction in respect of the receiving, paying, or transferring of funds”? This does not include the following funds:

Yes No

- i. paid by or to a financial institution, public body or a reporting issuer,
- ii. received by a lawyer from the trust account of another lawyer,
- iii. received from a peace officer, law enforcement agency or other public official acting in their official capacity,
- iv. paid or received to pay a fine, penalty, or bail, or
- v. paid or received for professional fees, disbursements or expenses.

****If you answer “Yes” to the above question, you are required to answer the next 3 questions. If you answer “No” to the above question, you can skip the next 3 questions and go to the next group of questions (“Required Information”).****

2. There are five options to verify an individual client. Please select all the options your firm has used during the reporting period to verify the identity of a client:

- Option 1: Government-Issued Photo Identification Method
- Option 2: Credit File Method
- Option 3: Dual Process Method
- Option 4: Virtual Verification with Authentication
- Option 5: Use of an Agent

3. If your firm uses the Virtual Verification with Authentication Method, please name the service provider. If this method is not used, please type “not applicable”.

Service provider: _____
or N/A

4. If your firm uses the Virtual Verification with Authentication Method, is the service provider (noted in the question above) certified by the Digital Identification and Authentication Council of Canada (DIACC)? If “no”, please note if the service provider is in the process of becoming certified and/or briefly describe why this service provider was chosen.

- Yes (DIACC certified)
- No
- N/A

Please note that at this time, the Society is not mandating or recommending a particular verification software provider. We are simply requiring an additional layer of verification and acknowledge that many remote ID verification software providers meet the regulatory requirement.

<https://diacc.ca/certification-program/trusted-list/>

REQUIRED INFORMATION

1. In order to get a better sense of the volume and dollar amount of trust account transactions that occur, the Society is asking for the opening and closing balances of trust accounts and the number and dollar (\$) amount of the debits and credits that occurred during the trust account year.

For all your general trust accounts (this includes any Service Nova Scotia Trust Account) taken together, please indicate the following:

Total # of Debits (decreases)	Total \$ amt of debits (decreases)	Total # of Credits (increases)	Total \$ amt of credits (increases)	Total opening balance (at start of reporting period)	Total closing balance (at end of reporting period – December 31, 202X Client Trust Listing Balance)

Total opening balance + (add) total \$ amount of credits – (less) total \$ amount of debits = Total closing balance (at end of reporting period). The total closing balance should equal the total closing *client trust listing* balance as at the end of the reporting period.

2. In circumstances where s.30(5) of the *Legal Profession Act* applies, have you advised the clients that such funds can be held in a specific trust account with the interest credited to the client? N/A Yes No

3. At the time of this review, is there an amount greater than \$10,000 relating to a single transaction being held in any general trust account that has been there for more than 90 days? *If yes, please provide the information below:* Yes No

Total # of balances	Total \$ amount of balances

4. In order to get a better sense of the age of balances held in the general trust account(s), please fill in the table below.

Please include a separate attachment summarizing any balances held in trust for more than 3 years (including date, dollar amount, reason for balance, and client name/ID). Please also provide further explanation on the firm’s processes or policies concerning balances held in trust for more than 3 years. Has the firm documented attempts to address remaining trust account balances?

Period of time	Total # of balances	Total \$ amount
0-1 years		
1-2 years		
2-3 years		
> 3 years		
Total Sum (sum of 0-1 years, 1-2 years, 2-3 years, and > 3 years) <i>The Total Sum \$ amount should equal the Total Closing Balance (at end of reporting period) from #1 above. In other words, the total sum equals the December 31, 202X Client Trust Listing Balance. The age of each balance is based on the last transaction date for each respective client matter.</i>		

5. In order to get a better sense of the age of balances held in specific trust account(s) (for example, a GIC held for a specific client), please fill in the table below. For the purpose of determining the age of balances in specific trust accounts, please use the last transaction date excluding interest.

Please include a separate attachment summarizing any balances held in trust for more than 3 years (including date, dollar amount, reason for balance, and client name/ID). Please also provide further explanation on the firm's processes or policies concerning balances held in trust for more than 3 years. Has the firm documented attempts to address remaining trust account balances?

Period of time	Total # of balances	Total \$ amount
0-1 years		
1-2 years		
2-3 years		
> 3 years		
Total Sum (sum of 0-1 years, 1-2 years, 2-3 years, and > 3 years)		

6. Are you holding in trust any funds for which the purpose of the trust cannot be fulfilled, and the trust funds cannot be distributed [see <i>Public Trustee Act</i> s.28(1)]?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7. On the last reconciliation for the year, were there any stale dated cheques (i.e. outstanding for more than 6 months)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, what is the number and total dollar amount of these stale dated cheques? # _____	\$ _____	

The Society is gathering information on the volume of lawyers who are using electronic banking methods (next 2 questions).

8. Do you make use of electronic deposits (i.e. cheque scanning, email transfers, incoming wire transfers, etc) for trust account transactions?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9. Do you use electronic payment (withdrawals) methods (i.e. email transfer, wire transfer, on-line bill payment, etc.) for trust transactions?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. If the law firm maintains computerized trust accounts, is an audit trail created for all changes or corrections to accounting transactions and are the records maintained on backup storage if the client's trust ledger is not printed monthly?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11. Have you held in trust for clients (as trust property) or performed any transactions using electronic currency (e.g. Bitcoin, Litecoin, etc.)? If yes, please provides details (specifics not required):	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12. Is this a FINAL Trust Account Report?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes - I undertake to file a confirmation from my bank(s) that the trust account(s) is (are) closed: Please provide a reason for final report (e.g. retiring, changing category, changing firm/employer):	<input type="checkbox"/> Yes	

Trust account oversight costs:

The Society wishes to gain an understanding of the total cost for the legal profession of trust account oversight. In order to aid in that data collection, please select the range for the total cost of the accountant's work (before HST) in relation to this Trust Account Report and the Accountant's Report.

- \$0 - \$500 \$501 - \$1,000 \$1,001 - \$2,000 \$2,001 - \$3,000 \$3,001 +

This report was completed by: _____

Has the Trust Account Report been reviewed and approved by the Designated Lawyer? Yes No

Designated lawyer: _____

The name of the accountant engaged to complete the Accountant's Report on the Trust Account is _____

The name of the accounting firm is: _____

Only a public accountant licensed by the Chartered Professional Accountants of Nova Scotia may complete the Accountant's Agreed Upon Procedures Report on the Trust Account (Accountant's Report). The accountant must have an Audit or Review License and be listed on the Public Accounting License Holders directory on the Chartered Professional Accountants of Nova Scotia website (cpans.ca).

Please provide email address and mailing address of the accountant noted above:

Email address: _____

Mailing address: _____

Phone number: _____