

SECOND SCHEDULE

Regulation 16 (3)

Accountant's Report under the Legal Profession (Accounts and Records) Regulations, 1999

To: The Secretary
The General Legal Council

Dear Sir/Madam,

This report is prepared in respect of
practising at

1. I am informed by the _____ that _____ engaged in the private

2. I am informed by the _____ ¹ that at the reporting date

(a) the names of all partners are:-

(b) the names of all attorneys employed are:-

(c) the names of all attorneys who become partners or employees during the reporting period² are:-

Name	Date Joined (mm/dd/yyyy)

(d) the names of all attorneys who ceased to be partners or employees during the reporting period are:-

Name	Date Joined (mm/dd/yyyy)

3. I have inspected the books, records and accounts produced to me for the practice of the _____ and, although I express no opinion on their accuracy or completeness, I report that my inspection indicated that the _____ during the financial year ended _____ day of _____³ to have maintained:-

- (a) a book of original entry showing the date of receipt and source of money received in trust for every client and identifying the client concerned;
- (b) a book of original entry showing every disbursement out of money held in trust for every client, and the date of every disbursement and the name of every recipient;
- (c) a clients' trust ledger showing separately for each person on whose behalf money has been received in trust all such money received and disbursed, and any unexpected balance;
- (d) a record showing all transfers of money between clients' trust ledger accounts and explaining the purpose for which each transfer is made;⁴
- (e) a book of original entry showing the date of receipt and source of all money received other than trust money;
- (f) a book of original entry showing all disbursements of money other than trust money and showing the date of every disbursement, and the name of every recipient;
- (g) a fees or chronological file of copies of bills showing all fees charged and other bills issued to clients, the dates of such bills and charges, and identifying the clients so charged;
- (h) bank statements or pass books, cashed cheques and detailed duplicate

deposit slips for all trust and other accounts;

(i) pursuant to regulation 5 of the Legal Profession (Accounts and Records) Regulations, 1999:-

- (1) a comparison of each calendar month's accounts showing:-
the total of the balances shown by the clients' trust ledger accounts of the liabilities to the clients, including those for whom trust money is held in the trust account, with the cash account balance;
- (2) a reconciliation statement showing the cause of the difference, if any, shown by the above comparison; and
- (3) a reconciliation of that cash account balance with the balances shown on trust account bank pass book or statements and money held elsewhere;

(j) such other books, records or accounts as are required by regulation 6 of the said Regulations:-

[but the relevant provisions of the Regulations requiring the maintenance of such books, records or accounts do not appear to be applicable to the because
...[

...]]³

4. With regard to any item of paragraph 3(a) to (j) above not answered affirmatively, we report particulars as follows:-

5. In connection with item (i) of paragraph 3 above, I have reviewed the books and other data produced to me [in a case where these have been produced] in accordance with the guidelines specified by the General Legal Council and comment generally as follows in respect of differences and overdrawn accounts:-

but, since the above review does not constitute an audit, I can express no opinion as to whether or not there were any overdrawn trust accounts or shortages in trust funds during the reporting period² which are not disclosed in the said books and data or whether otherwise the said books and data were accurate or complete.

6. I have obtained from the _____ a written declaration that Regulations 3-7 of the Legal Profession (Accounts and Records) Regulations, 1999

Name of Accountant

Signature _____

Address

Date

I am the attorney filing this report and to the best of my knowledge and belief the facts as reported herein are accurate.

Full name of Attorney

Signature⁴ _____

Date

NOTES

1. Where the practice is carried on by more than one attorney, indicate whether this report covers all members of the firm or whether individual reports are being submitted.
2. The reporting period is the financial year covered by the Accountant's inspection, and the reporting date is the last day of that financial year.
3. State if inapplicable and why.
4. Where this Report is being completed on behalf of a firm, the attorney should include beneath his signature the word "Partner" to indicate that he is a partner in the firm.