**External Examiner’s Report – Law Practice & Approved Clerk**

**Section 159 – Legal Profession Uniform Law**

**Rules 67 & 69** **– Legal Profession Uniform General Rules 2015**

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| **EXAMINATION REPORT DATES** | Start date | D | D | / | M | M | / | Y | Y | Y | Y |
| End date | D | D | / | M | M | / | Y | Y | Y | Y |

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| **LAW PRACTICE/APPROVED CLERK DETAILS**  |
| Law practice/Clerk ID # |  |
| Name of law practice/clerk |  |
| Address for service |  |

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| **SCOPE** |
| The procedures to be adopted by the external examiner to complete this report are to be sufficient to enable the external examiner to form an opinion in accordance with the relevant Act and Rules regulating the maintenance of trust records and the receipting and disbursement of trust money by the law practice/approved clerk. |

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| **BREACHES OF LEGISLATION** |
| Have there been breaches of legislation?**If YES, please complete Schedule 1 – Breaches of Legislation**Breaches of legislation recorded in Schedule 1 do not necessarily indicate that the trust records have not been maintained in accordance with Legal Profession Uniform Law (**Uniform Law**) and Legal Profession Uniform General Rules 2015 (**Uniform Rules**)*.* | Yes | No |

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| 1. **OPINION - EXAMINATION OF RECORDS**
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| I have conducted an examination of the trust records of the law practice/approved clerk based on appropriate examination and sample techniques for the year ending 31 March XXXX. **If NO, please disclose in item 7 – Opinion – Final Comments** | Yes | No |

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| 1. **OPINION - PART A AND PART B**
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| I have received and examined the Law Practice & Approved Clerk Confirmation (Part A) and the Statement of Trust Money – Law Practice & Approved Clerk (Part B) provided to me by the law practice/approved clerk. **If NO, please disclose in item 7 – Opinion – Final Comments** | Yes | No |
| To the best of my knowledge, the information recorded in the Statement of Trust Money – Law Practice & Approved Clerk (Part B) is true and correct.**If NO, please disclose in item 7 – Opinion – Final Comments** | Yes | No |

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| 1. **OPINION - PRODUCTION OF RECORDS**
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| I am of the opinion that all necessary trust records were produced to me as requested for the purpose of the external examination and the records were kept in a way that enables them to be conveniently externally examined.**If NO, please disclose in item 7 – Opinion – Final Comments** | Yes | No |

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| 1. **OPINION - EXAMINATION OF RECORDS**
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| After reviewing the breaches noted in Schedule 1 of this report and based on the results of my examination, I am of the opinion that: |
| 1. the trust records for the:
 |
| general trust accounts | Have | Have Not | Not Applicable |
| controlled money accounts | Have | Have Not | Not Applicable |
| register of investments | Have | Have Not | Not Applicable |
| trust money subject to a specific power (Vic and WA)trust money subject to a specific power excluding power money pursuant to the ELNO scheme (NSW) | Have | Have Not | Not Applicable |
| trust money pursuant to the ELNO scheme (Vic)trust money subject to a specific power pursuant to the ELNO scheme (NSW) | Have | Have Not | Not Applicable |
| written direction money accounts | Have | Have Not | Not Applicable |
| transit money | Have | Have Not | Not Applicable |
| 1. the register of:
 |
| files (rule 93) | Have | Have Not |  |
| safe custody (rule 94) | Have | Have Not | Not Applicable |
| financial interests (rule 95) | Have | Have Not | Not Applicable |
| power and estates (rule 60) | Have | Have Not | Not Applicable |
| been properly kept in compliance with the provisions of the Uniform Law andUniform Rules.**If any of the answers above are “have not” please disclose in item 7 – Opinion – Final Comments** |

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| 1. **OPINION - DEFICIENCIES/IRREGULARITIES**
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| 1. **TRUST LEDGER ACCOUNT DEFICIENCY/IRREGULARITY REPORT**
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| 1. The examination of the trust records of the law practice/approved clerk showed, during the period, that there were trust ledger accounts overdrawn and/or there were deficiencies/irregularities within the trust ledger accounts that did not cause the ledger to be overdrawn.
 | Yes | No |  |
| 1. Have all deficiencies/irregularities been notified to the DLRA?
 | Yes | No | Not Applicable |
| 1. The examination of the trust records of the law practice/approved clerk showed, at the end of the period, that there were unrestored deficiencies.
 | Yes | No | Not Applicable |
| 1. In respect to items 1(e) of the Statement of Trust Money – Law Practice & Approved Clerk (Part B), I am of the opinion that the overdrawing was restored and appropriate action has been promptly taken.
 | Yes | No | Not Applicable |
| **If questions (ii) and (iv) are answered NO; and/or question (i) and (iii) is answered YES, please complete the table below.** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Date of account overdrawn | Name of account | Matter description | Reason | Amount | Date ledger restored | That the overdrawing was restored promptly | Date notified to DLRA | DLRA reference number |
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| 1. **GENERAL TRUST AADI ACCOUNT OVERDRAWN REPORT**
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| 1. The examination of the AADI statements of the law practice/approved clerk showed, during the period, that the general trust account was overdrawn.
 | Yes | No |  |
| 1. Have all deficiencies/irregularities been notified to the DLRA?
 | Yes | No | Not Applicable |
| 1. In respect to items 1(f) of the Statement of Trust Money – Law Practice & Approved Clerk (Part B), I am of the opinion that the overdrawing was restored and appropriate action has been promptly taken.
 | Yes | No | Not Applicable |
| **If questions (ii) and/or (iii) are answered NO, and/or question (i) is answered YES, please complete the table below.** |

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| --- | --- | --- | --- | --- | --- | --- |
| Date of account overdrawn | Reason | Amount | Date account restored  | That the overdrawing was restored promptly | Date notified to DLRA | DLRA reference number |
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| 1. **OPINION - DORMANT BALANCES**
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| In respect to item 1(g) of the Statement of Trust Money – Law Practice & Approved Clerk (Part B), I am of the opinion that the dormant balances have been reviewed and appropriate action has been taken. | Yes | No |
| **If NO, please complete the table below** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Type of account | Date account reverted to Nil | Name of account | Matter description | Reason | Amount | Date of last transaction | That the appropriate action has been promptly taken |
|  |  |  |  |  |  |  |  |
| TOTAL ($) (OPTIONAL FOR EACH DLRA) |  |
| TOTAL (NUMBER OF LEDGERS AFFECTED) (OPTIONAL FOR EACH DLRA) |  |

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| 1. **OPINION - FINAL COMMENTS**
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| Is there any information, which has not been included in Schedule 1 that needs to be drawn to the attention of the designated local regulatory authority (or its delegate)?  | Yes | No |
| **If YES, please provide further information below** |  |  |

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| 1. **OPINION – DISCLAIMER**
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| 🞏 I acknowledge that the designated local regulatory authority (or its delegate) will rely on the information contained in this external examiner’s report. I disclaim any assumption of responsibility for any reliance on this external examiners report by any person other than the designated local regulatory authority (or its delegate) or any purpose other than that for which it was prepared.  |

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| **SCHEDULE 1 – BREACHES OF LEGISLATION**  |
| Section No of Act/Rule | Description of Act/Rule | Extent of Breach | Explanation by the law practice/approved clerk | Steps taken by the law practice/approved clerk to rectify the breaches |
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**CERTIFICATION**

I confirm that I am:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - External examiner name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - Accounting firm name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - External examiner ID #

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - External examiner address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - External examiner telephone number

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - External examiner email address

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| who meets the criteria for appointment as an external examiner within the meaning of rule 65 of the Uniform Rules and  |
| has successfully completed a course of education approved by the Legal Services Council | Yes | No |
| is a member of CPA Australia holding a current Public Practising Certificate | Yes | No |
| is a member of Chartered Accountants Australia and New Zealand holding a current Certificate of Public Practice | Yes | No |
| is a member of Institute of Public Accountants holding a current Professional Practice Certificate | Yes | No |
| is a person registered as an Auditor under Part 9.2 of the *Corporations Act 2001* (Cth) | Yes | No |
| is an employee or agent of the designated local regulatory authority (or its delegate) | Yes | No |

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| Do you agree to have your details displayed on an external examiner register to be available on the DLRA’s website? (OPTIONAL FOR EACH DLRA) | Yes | No |

By submitting this completed External Examiners Report – Law Practice & Approved Clerks including Schedule 1 – Breaches of Legislation, I am certifying that the answers in the certification are true to the best of my knowledge and belief.

Certified on DD/MM/YYYY