Law Society of Yukon

#304 – 104 Elliott Street Whitehorse, Yukon Y1A 0M2 Phone: 867-668-4231 Fax: 867-667-7556

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FORM 19

Trust Account Report (Rule 166(1) and (2))

LAW FIRM REPORT

	Law Firm Information	<u>on</u>		
	Law Firm Name:			
	Mailing Address:			
	Street Address (if different):			
	Telephone Number:	() -	Fax Number:	() -
	E-Mail Address:			
	Financial Year-End:			20
	Reporting Period:	(Day, Month)	ТО	(Year)
		(Day, Month, Year)		(Day, Month, Year)
	Location of Branch Office		Location of Account	ing Pacards
_	<u> </u>		Location of Account	ing ixecords
	List the names of all member reporting period (NB: A letter			
	List the names of all member			
	List the names of all member			
	List the names of all member			
	List the names of all member reporting period (NB: A letter	rhead can be attached):	nd associates) of the lav	w firm as at the end of the
	List the names of all member reporting period (NB: A letter	rhead can be attached):	nd associates) of the lav	

	Left:								
	Name:	Da	te Left:						
3.	Accounting Inform	nation							
· .		counts maintained by the law fir	m during the reporting period:						
•	List the <u>operating</u> trust act	ounts maintained by the law in	If During Year,						
	Financial Institution	Account Number	_	Closed					
	List the <u>separate interest-</u>	bearing trust accounts maintair	ned by the law firm during the reporting per If During Year,	iod:					
	Financial Institution	Account Number	Date Opened Date Closed	l					
.	List the general accounts maintained by the law firm during the reporting period:								
	Financial Institution	Account Number	If During Year, Date Opened Date 0	Date Closed					
			·						
		/we are member(s) of the La ts as reported herein are acc	w Society of Yukon and to the best of curate.	my/our					
Print	t Name of Member		Signature of Member						
Print	t Name of Member		Signature of Member						
Print	t Name of Member		Signature of Member						
Print	t Name of Member		Signature of Member						
Print	t Name of Member		Signature of Member						

ACCOUNTANT'S REPORT

TO: Chair of the Audit Committee Law Society of Yukon Suite 304 – 104 Elliott Street Whitehorse, Yukon Y1A 0M2

Dea	ar Sir/	/Mada	am(e):								
1.	This	report	t is prepar	ared on behalf of:							
Law	Firm N	Name:									
Rep	orting l	Period	ı		ТО						
	9			(Day, Month, Year)		(Day, Month, Year)					
2.	Fina	ncial F	Records I	Review							
		although we express no ve report that:	opinion on	their							
	2.1	the	law firm a	appeared to maintain the followi	ng records during the	e reporting period:					
		a)	date of	Receipts Journal (Rule 163(2)) receipt, and the form and sourcentifying the client on whose bel	ce of money received	in trust for each client	Yes	☐ No			
		b)	disburs number	Payments Journal (Rule 163(2 sements from money held in trustr, the date of each disbursement on whose behalf each disbur	st for each client and nt, the name of each i	showing each cheque	Yes	☐ No			
		c)	separa	Trust Ledger Cards (Rule 163 tely for each person on whose received and disbursed and ar	behalf money has be	en received in trust, the	Yes	☐ No			
		d)	money	Fransfer Journal (Rule 163(2)(between client trust ledger acco ansfer was made:			Yes	☐ No			
		e)		al Receipts Journal (Rule 163) receipt, and the source and for :			Yes	□No			
		f)	disburs	al Payments Journal (Rule 16 sements of money other than truer number, the date of each disk	ust money and showi	ng each cheque or	Yes	☐ No			
		g)	billings	Journal (Rule 163(2)(g)) - a fe showing all fees charged and c s are made, and identifying the	other billings to clients		Yes	☐ No			

	h)	Trust Reconciliation (Rule 163(2)(h)) – a record printed, dated and signed monthly by the member, showing a comparison of the total of balances held in trust accounts of the member and the total of all unexpended trust account balances as they appear from the books and records, together with an explanation for any differences between the totals, 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,		
		ii) a detailed reconciliation made monthly of each trust bank account,		
		iii) a record showing all negotiable or other valuable property, other than money, held in trust from time to time for all clients:	Yes	☐ No
	i)	Bank Source Documents (Rule 163(2)(i)) - bank statements, cashed cheques, or printed or electronic copies of both sides of the cheques, and detailed duplicate deposit slips for all trust and general accounts:		
			Yes	☐ No
	j)	Accounts Receivable Listing (Rule 163(2)(j) – a chronological fees and disbursements receivable ledger showing the member-client position for each client, the statements of account rendered, payments on account and a continual running balance:	Yes	☐ No
	k)	Duplicate Cash Receipt Book (Rule 163(3)) - a book of duplicate receipts, with each receipt identifying the date on which cash is received, the person from whom cash is received, the amount of cash received, the client from or for whom cash is received, any file number in respect of which cash is received and containing the signature of the person authorized by the lawyer to receive cash and of the person from whom cash is received:	Yes	☐ No N/A
2.2		onthly trust comparison record required by Rule 163(2)(h) was completed no later 30 days after the relevant month end in accordance with Rule 163(4) :	Yes	☐ No
2.3		nonthly general account reconciliation was completed no later than 30 days after elevant month end in accordance with Rule 163(5) ;	Yes	☐ No
2.4	enter	nancial records were posted by hand or by mechanical or electronic means, but if ed and posted by hand, they were entered and posted in ink in accordance with 163(6)(a)):	Yes	☐ No
2.5	the fir	nancial records have been preserved for the period set out in Rule 163(6)(c):	Yes	☐ No
indica	ite the	ide explanations below for any "No" answers above. If more than one "No" had question number for which the explanation is provided. If "No" has been check, please note the reconciliation month and the day and month it was posted.		ecked,

	Client (File #)	Amount	Date Incurred	Date Corrected	Explana	tion
(h)	trust recon card and ti	ciliations (NB:	Please reportsetting credi	rt instances where it balance on a rela	rds) greater than \$100.00 ex a debit balance existed on o ated client trust ledger card):	
					ove. If more than one "No ation is provided.	∐ N/A " has been
(g)				showing all negot	iable or other valuable or all clients:	Yes N
(f)				e interest-bearing t nciled separately:	rust accounts, or separate	Yes N
(e)	member in pa	per, copy, or in	n an electroni	on163(2)(h)(i),(ii), a c or machine read ccordance with Rul	and (iii) were kept by lable form from which a le 163(6)(c):	☐ Yes ☐ N
(d)		es or adjustmer the trust recond		st reconciliations v	vere clearly identified and	Yes N
(c)	the bank reco	nciliations and	trust listings	were reconciled to	each other:	Yes
	the trust recorbank:	nciliations cons	sisted of bank	reconciliations ar	nd detailed trust listings by	☐ Yes ☐ N
(b)		ations were pre	epared for ea	ch month in the re	porting period:	Yes N

Form 19 Trust Account Report

Accounting Firm Name:					
Responsible Partner					
Professional Designation					
Address:					
Telephone Number:	() -	F	ax Number: () -	
E-Mail Address:					
Signature of Chartered Ac	countant or Certified	General Accountant	Date		
License Register Number:					

Accounting Firm