

Law Firm Self Report

The Law Firm Self Report must be completed annually and signed by a lawyer within the law firm. It is recommended, though not mandatory, that the Responsible Lawyer sign this report.

Sections A and B Complete if you practise law, but do not operate a trust bank account.

Sections A to C Complete if you practise law, operate a trust bank account and upload your Trust Safety Accounting Upload to the Law Society of Alberta in lieu of completing an Accountant's Report.

Sections A to D Complete if you practise law, operate a trust bank account BUT DO NOT upload your Trust Safety Accounting Upload to the Law Society of Alberta. In this case, you must submit an Accountant's Report.

The Law Firm Self Report is due 1 month after the end of the prescribed year-end of the law firm as per Rule 119.30(3)(a).

For instructions on how to complete this report, please visit the Law Society of Alberta [website](http://www.lawsociety.ab.ca). Please submit this form to Trust.Safety@lawsociety.ab.ca. We do not require the original.

Annual Filing (Standard)

No longer operating any trust accounts

Closing the Law Firm

Change of Responsible Lawyer

Change of designated year-end date

Other, please specify: _____

Designated Year-
End:

Month

Day

Year

Reporting Period:

Month

Day

Year

to

Month

Day

Year

Name of Law Firm: _____

Name of Responsible Lawyer: _____

SECTION A – GENERAL INFORMATION (TO BE COMPLETED BY ALL LAW FIRMS)

1. At the end of the reporting period, did the law firm file and pay in full (current and any arrears)?

a)	GST	Yes	No	N/A
b)	Payroll Remittances	Yes	No	N/A
c)	Employee Payroll	Yes	No	N/A

If No, please provide an explanation why the necessary filings and/or remittances were not made. In addition, identify any amounts owing and/or number of filings in arrears.

2. Has the law firm complied with Rule 118.3 of the Rules of the Law Society of Alberta regarding client identification requirements and, more specifically, has the law firm obtained and retained copies of independent source documents such as driver’s license, passport, etc. identified under subrule 118.6(2)? Yes No

If No, please explain why not.

3. The law firm uses the following accounting software for the trust and general bank accounts:
 PCLaw: _____ Other: _____ Please Specify: _____
 Esilaw: _____ Software Version: _____

Clio

4. Has the law firm converted to new accounting software, either trust or general, during the reporting period? Yes No

5. During the reporting period, the following percentages best describe the law firm by area of law. **The entries must total 100%.**

_____ Aboriginal	_____ Arbitration
_____ Civil Litigation	_____ Corporate
_____ Employment/Labour	_____ Entertainment
_____ Immigration	_____ International Business
_____ Mediation	_____ Tax
_____ Administrative / Boards / Tribunals	_____ Bankruptcy / Insolvency / Receivership
_____ Commercial	_____ Criminal
_____ Environmental	_____ Estate Planning & Administration
_____ Intellectual Property	_____ Matrimonial / Family
_____ Real Estate Conveyancing	
_____ Other (please specify) _____	
TOTAL 100%	

EXECUTOR / PERSONAL REPRESENTATIVE / POWER OF ATTORNEY

6. Did any lawyers of the law firm act in a representative capacity as contemplated under Rule 119.26(1) (former Rule 132) and hold or receive more than \$20,000 during the reporting period? Yes No

If Yes, list the lawyers of the law firm with such appointments and request they complete the annual Undertaking at the end of the Self Report.

LOANS TO/FROM CLIENT

7. At any time during the reporting period, did any of the lawyers or companies controlled by any of the lawyers in the firm borrow money from a client or former client of the law firm? Please exclude any borrowing from lending institutions, financial institutions, insurance companies, trust companies or any similar corporation whose principal business includes lending money to members of the public. (If this latter type was the only form of borrowing, your answer to this question should be "no".)

Yes No

If Yes, did the client obtain independent legal advice or were they advised of the advantages of obtaining independent legal advice (ILA)?

Obtained Independent Legal Advice Advised of the Advantages

If Yes to ILA or advised of ILA advantages, were all such consultations in writing? Yes No

Was a loan repayment schedule maintained? Yes No

If the loan is still outstanding, what is the current amount and interest rate?

Client Name	Loan Current Amount (\$)	Interest Rate (%)
_____	_____	_____
_____	_____	_____
_____	_____	_____

8. At any time during the reporting period, did the law firm or any lawyer(s) or companies controlled by any of the lawyers in the law firm lend money to a client or former client of the law firm?

Yes No

If Yes, did the client obtain independent legal advice, or were they advised of the advantages of obtaining independent legal advice?

Obtained Independent Legal Advice Advised of the Advantages

If Yes to ILA or advised of ILA advantages, were all such consultations in writing? Yes No

Was a loan repayment schedule maintained? Yes No

If the loan is still outstanding, what is the current amount and interest rate?

Client Name	Loan Current Amount (\$)	Interest Rate (%)
_____	_____	_____
_____	_____	_____
_____	_____	_____

REGULAR PERIODIC COLLECTION

9. At any time during the reporting period, did the law firm or lawyer(s) in the law firm either directly or indirectly collect monthly or regular periodic payments on mortgages or other investments on behalf of clients or other persons? Yes No

If Yes, were these transactions recorded in your trust accounting records? Yes No

END OF SECTION A

Please use this space to add any additional comments related to the above questions.

SECTION B - GENERAL BANK ACCOUNT (TO BE COMPLETED BY ALL LAW FIRMS)

1. List all general bank accounts in Alberta used by the law firm during the reporting period. Please include any investment, payroll, and GST accounts held in the name of the law firm.

Financial Institution	Account #	Name on Account	Date Open (mm/dd/yyyy)	Date Closed (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Attach separate schedule to list additional accounts.

2. In the reporting period did the law firm use any of the general bank accounts listed above to receive, disburse or hold trust funds; and/or receive, disburse or hold property in trust in connection with the practice of law in Alberta? Yes No

If yes, please provide an explanation.

3. At any time during the reporting period, did the law firm use the bank account of another lawyer or law firm for its trust activity? Yes No

If Yes, please provide the name of the lawyer(s)/law firm(s).

4. Did the law firm maintain the following general records for the entire reporting period and to the date of certifying this Report? (Select all that were maintained during the reporting period)

a) General Journal – showing:

- (i) Date of receipt or date of withdrawal
- (ii) Source of the general money received or the name of the payee to whom the general payment or withdrawal was made
- (iii) The form in which the money was received
- (iv) The client and file number, if applicable
- (v) The receipt or cheque number
- (vi) The amount of the receipt, withdrawal or transfer
- (vii) A running balance of the total amount in the general account

b) Billings Journal – showing:

- (i) All fees and charges to clients
- (ii) Dates of the statements of account for those fees and charges
- (iii) The names of the clients

c) Chronological Fees and Disbursements Receivable Ledger – showing for each client:

- (i) Statements of account rendered
- (ii) Payments on account
- (iii) Continual Running Balance

- d) Are all the above records maintained up to the date of certifying this Report? Yes No

If No, please explain any deficiencies.

5. Does the law firm retain all supporting documents for general accounts including: (Select all that apply)
- a) Validated and detailed deposit receipts/deposit book, including credit card receipts, ATM slips and bank advices
 - b) Bank statements, including GIC, term deposit or other bank confirmations
 - c) Negotiated and voided cheques, including certified cheques and printed copies of cheques received in electronic form
6. Has the law firm endorsed any general cheques over to a third party? Yes No
7. Does the law firm reconcile the general account no later than the end of the following month? Yes No
If No, please provide an explanation.
8. At any time during the reporting period, did the law firm issue a cheque from the general account that was not honoured? Yes No
If Yes, please provide a listing of such cheques and how each was remedied.
9. Did the law firm receive in respect of one client matter or transaction, an aggregate amount of cash of \$7,500 or more which was deposited either to the general or trust bank account? Yes No
If yes, was the amount received: (Select all that apply)
- a) From a financial institution or public body?
 - b) From a Peace officer, law enforcement agency or other agent of the Crown?
 - c) Pursuant to a court order or to pay a fine or penalty?
 - d) For professional fees, disbursements, expenses or bail?
 - e) Other
- If yes, please identify the number of instances where cash of \$7,500 or more was received and attach the applicable client ledger card(s). _____
- If "other" was selected, please provide full particulars of each incident. (If Comments exceed this box, please use space at the end of this section)
10. Does the law firm maintain a separate and distinct cash receipt book that provides the law firm with a receipt for any cash received and a duplicate receipt to be given to the party remitting either trust or general funds in cash? Yes No
N/A
11. Did the law firm pay any refunds related to cash receipts received for professional fees, disbursements, expenses or bail in excess of \$1,000? Yes No
If Yes, were all such refunds done by way of a cash payment (not by trust or general cheque) and was a receipt obtained signed by the person receiving the cash? Yes No
If refunds greater than \$1,000 were paid by cheque, please provide an explanation.

BILLING

- | | | | |
|-----|---|-----|----|
| 12. | In all instances, has the law firm prepared a statement of account for fees (actual and not estimated), disbursements and applicable taxes, and delivered the bill to the client prior to or concurrently with the payment of funds from trust and/or the depositing of funds directly to the general bank account?

If No, please provide an explanation of any such exceptions. | Yes | No |
| 13. | Does the law firm review the accounts receivable balances at least on a monthly basis?

If yes, is a hard copy report printed and retained for each month-end?
(printed in paper form or printed to pdf) | Yes | No |
| 14. | Were all amounts earned for fees and disbursements deposited into the firm's general account in Alberta?

If No, please provide an explanation. | Yes | No |
| 15. | Are more than 20% of law firm billings attributable to one client and/or related client group?

If Yes, identify the client/related group and the approximate percentage of fees attributed to that client/related group. | Yes | No |

END OF SECTION B

Please use this space to add any additional comments related to the above questions.

SECTION C - TRUST BANK ACCOUNT (TO BE COMPLETED BY ALL LAW FIRMS THAT OPERATE A TRUST ACCOUNT)
NOT APPLICABLE (FORM COMPLETE – GO TO LAWYER CERTIFICATION PAGE)

BANKING INFORMATION

1. List all trust bank accounts operated by the law firm at any time during the reporting period, including but not limited to: pooled/mixed trust accounts and separate interest-bearing trust accounts.

Financial Institution	Account #	Name on Account	Date Open (mm/dd/yyyy)	Date Closed (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Attach separate schedule to list additional accounts.

2. Has the law firm filed annual Canadian Deposit Insurance Corporation (CDIC) report(s) with designated savings institution(s) regarding the law firm trust bank accounts? Yes No
- If No, please explain why not.

BOOKS & RECORDS

3. Are the current year's and previous two years of trust books and records kept at your principal place of practice? Yes No
- If No, please explain why not.

4. Trust account records are posted/updated by: (Select all that apply)
- | | |
|--------------------------------|-----------------------------------|
| In-house bookkeeper/accountant | Lawyer in law firm |
| External bookkeeper/accountant | Accounting firm |
| Other administrative staff | Other (provide description) _____ |

5. Did the law firm maintain the following trust records for the entire reporting period and to the date of certifying this Report? (Select all that were maintained during the reporting period)
- a) Chronological Trust Journal – showing:
- (i) Date of receipt or date of withdrawal
 - (ii) Source of the trust money received or the name of the payee to whom the trust payment or withdrawal was made
 - (iii) The form in which the money was received
 - (iv) The client and/or file number
 - (v) In the case of transfers between individual client ledgers, the client name and file number for both the source and destination of the trust money between client files
 - (vi) The receipt or cheque number
 - (vii) The amount of the receipt, withdrawal or transfer

- (viii) A running balance of the total amount in trust
- b) Trust Ledger for each client matter – showing:
- (i) The name, matter description and file number of the client
- (ii) All receipts and withdrawals, in chronological order with the dates of receipt and withdrawal and indicating the source of the money or the payee, the receipt or cheque number, if applicable, and a description of the nature of the receipt or withdrawal
- (iii) The running balance of the amount remaining in the account
- c) Trust Transfer Journal – showing:
- (i) All transfers of money between trust ledger accounts or a chronological file of copies of all documents by which transfers of money between trust ledger accounts were effected
- d) Are all the above records maintained up to the date of certifying this Report? Yes No
- If No to any part of question 5, please explain any deficiencies.

POOLED & SEPARATE INTEREST BEARING TRUST ACCOUNTS

6. Do all pooled trust bank accounts meet the following requirements? (Select all that apply)
- a) Designated as “trust” on the face of the bank statement?
- b) Kept at an approved depository pursuant to Rule 119(1)(b)?
- c) Provide monthly bank statements, cheque images and supporting documentation for other charges?
- d) Marked “Trust” on the face of the trust cheques?
- If No, to any part of this question, please provide an explanation.
7. Does the law firm maintain any separate interest-bearing trust accounts? Yes No
- If Yes, do all separate interest-bearing trust accounts meet the following requirements:
- a) Invested in a proper instrument as pursuant to Rule 119(1)(m)? Yes No
- b) Kept in the name of the lawyer or law firm and has been designated in trust for the client, identified by a file number or client name? Yes No
8. Is the receipt of interest on a separate interest-bearing trust account recorded when the law firm is informed of the amount but not later than the next monthly bank reconciliation of those funds? Yes No
- N/A – No separate interest-bearing account held during the reporting period
- If No, please provide an explanation.

- | | | | |
|----|---|-----|----|
| 9. | For separate interest-bearing trust accounts were the funds transferred first to the pooled trust bank account before being paid out? | Yes | No |
|----|---|-----|----|

N/A – No separate interest-bearing account held during the reporting period

If No, please provide an explanation.

- | | | | |
|-----|---|-----|----|
| 10. | Does the law firm retain all supporting documents for trust accounts including (select all that apply): | | |
| | a) Validated and detailed deposit receipts/ deposit book, including credit card receipts, ATM slips and bank advices. | Yes | No |
| | b) Bank statements, including GIC, term deposit or other bank confirmations. | Yes | No |

If No, to any part of this question, please provide an explanation.

TRUST DEPOSITS

- | | | | |
|-----|--|-----|----|
| 11. | Does the law firm have more than \$500 of the lawyer's own funds in any pooled trust bank account pursuant to Rule 119.19(4)(d)? | Yes | No |
|-----|--|-----|----|

If Yes, please provide an explanation.

- | | | | |
|-----|--|-----|----|
| 12. | Were all trust funds deposited on or before the next banking day to a pooled trust account pursuant to Rule 119.19(1)? | Yes | No |
|-----|--|-----|----|

If No, please provide an explanation.

- | | | | |
|-----|---|-----|----|
| 13. | Does the law firm have any monies in a trust account that do not relate to the provision of legal services pursuant to Rule 119.17? | Yes | No |
|-----|---|-----|----|

If Yes, please provide details of any such funds in your trust account(s).

- | | | | |
|-----|--|-----|----|
| 14. | Has the law firm endorsed any trust cheques received over to a third party instead of depositing those funds into the pooled trust bank account? | Yes | No |
|-----|--|-----|----|

If Yes, please provide an explanation.

TRUST ACCOUNT WITHDRAWALS

15. Did the law firm have a signatory to a trust account(s) who was an insolvent lawyer as defined by Law Society Rule 119.34(1)? Yes No
- If Yes, has the lawyer advised the Law Society of his/her financial situation? Yes No
16. Has the law firm granted sole signing authority on any trust bank account to any other individual employed by the law firm who is NOT an active practising lawyer? Yes No
- If Yes, please provide the name of the individual(s) and position.
17. Did the law firm receive or disburse trust funds on behalf of another lawyer(s) who is (are) not part of the law firm? Yes No
- If Yes, please provide the lawyer(s) name(s) who is (are) not a member of the firm and indicate if the lawyer(s) has (have) signing authority on the trust bank account.
18. At any time during the reporting period, did the law firm issue a cheque from a trust account that was returned due to insufficient or held funds in that trust account? Yes No
- If Yes, was this reported to the Law Society? Yes No
- If it was not reported to the Law Society, please complete and attach a Trust Account and Client Ledger Shortages Form.
19. Were all withdrawals of trust funds from a pooled trust account authorized by a practising lawyer of the law firm? Yes No
- If No, please provide an explanation.
20. Has the law firm used electronic funds transfers to withdraw funds from trust only as authorized by the Rules? Yes No
- N/A – No funds transferred electronically
- If No, please provide an explanation.

RECONCILIATIONS

21. Identify the individual(s) who is responsible for preparing the monthly trust reconciliations as required under Rule 119.36(4)(d).

Name(s)	Capacity/Title	Phone Number
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach a separate schedule to list additional individuals.

22. Has the law firm prepared and retained hard copy printouts of all monthly trust reconciliations that form part of your permanent accounting records? Yes No

If No, please provide an explanation.

23. Does the law firm prepare a comparison within 1 month of the last day of each month, between the total of the trust accounts of the law firm and the total of all unexpended trust balances as per the trust ledger accounts as required under Rule 119.36(4)(d)? Yes No

If no monthly comparison is prepared, please explain why not.

24. Does the monthly comparison include: (Select all that apply)

- a) A detailed bank reconciliation which includes:
 - (i) Ending balance per bank account
 - (ii) Deposits in transit
 - (iii) Outstanding cheques itemized by date, cheque number, payee and amount
 - (iv) Any other items necessary for the reconciliation to be fully detailed and explained
- b) A detailed listing made monthly by each trust account showing the unexpended balance of money in each trust ledger account. Yes No
- c) Do you compare the ending balance on the bank reconciliation to the ending balance on the detailed listing? Yes No

If No to any of the above, please provide an explanation.

25. Did the law firm hold any trust funds for longer than one month before physically depositing them into their trust bank account. Yes No

If Yes, please provide an explanation of all such deposits.

26. Does the law firm review all monthly trust bank statements for any overdrawn bank balances, unauthorized debit memos, bank service charges, and unrecorded credit advices as part of the reconciliation process? Yes No

- 27. As part of the monthly reconciliation process does the law firm review trust listings to identify client trust ledger balances that have extended periods of inactivity to ensure that appropriate action is taken on the file such as returning unused funds back to the client and/or third party? Yes No
- 28. Does the law firm hold "Other Client Valuables"? Yes No
 If Yes, does the law firm maintain a detailed written record for each client of all valuables? Yes No

OTHER TRUST MATTERS

- 29. Does the law firm have a system to back-up its accounting data on a regular basis? Yes No
 If Yes, does the law firm store the back-ups in a safe and secure location? Yes No
- 30. Does the law firm have any estate files that have been open for more than 3 years as at the reporting period year-end and for which trust funds are held by the law firm? (Note – include estates for minors, dependent adults, etc. as well as deceased persons.) Yes No

For each estate older than 3 years with a trust balance at the reporting period year-end, please complete the following table. NOTE: Do not include cases where the law firm acts against an estate.

Estate file #/Name	Date file Opened <small>(mm/dd/yyyy)</small>	Amount in Trust (last date of reporting period)	Reason Why Estate Still Open
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Attach separate schedule to list additional accounts.

END OF SECTION C

Please use this space to add any additional comments related to the above questions.

SECTION D - COMPLETE THIS SECTION IF THE LAW FIRM DOES NOT UPLOAD TRUST SAFETY ACCOUNTING DATA TO THE LAW SOCIETY OF ALBERTA

NOT APPLICABLE (FORM COMPLETE – GO TO LAWYER CERTIFICATION PAGE)

BOOKS & RECORDS

- | | | | |
|----|--|-----|----|
| 1. | Are books and records maintained in a permanent, easily traceable form together with all supporting documents?

If No, please provide an explanation. | Yes | No |
| 2. | At any time during the reporting period, did the law firm have any trust cheques that were not cashed within 1 year of issuance?

If Yes, please list the number of cheques issued and outstanding for periods that exceed one year and total dollar value only of such stale-dated cheques at the end of the reporting period. | Yes | No |
| 3. | Were any trust cheques made payable to Cash or Bearer?

If Yes, please provide details of the transaction. | Yes | No |
| 4. | Were withdrawals from trust only when sufficient funds were held to the credit of the client?

If No, please provide an explanation. | Yes | No |
| 5. | During the reporting period, were there any trust shortages that remained uncorrected for more than 7 days?

If Yes, were these shortages reported to the Law Society?

If it was not reported to the Law Society, please complete and attach a Trust Account and Client Ledger Shortages Form. | Yes | No |
| 6. | Were there any trust shortages in excess of \$2,500.00 during the reporting period?
(Note exclude any shortages that were identified in question 5 above)

If Yes, were these shortages reported to the Law Society?

If it was not reported to the Law Society, please complete and attach a Trust Account and Client Ledger Shortages Form. | Yes | No |

7. Please complete the following table using the month-end of the designated year-end. Please include separate interest-bearing accounts.

Bank Account Number	Month-End Bank Statement Balance	Reconciled Bank Balance	Total Client Trust Listing
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

NOTE: If your reconciled bank balance did not balance to your total client trust listing, please provide an explanation including when this was corrected. Attach separate schedule to list additional accounts.

8. Please complete the following table using the amounts from the trust bank statements. Please include separate interest-bearing accounts.

Bank Account Number	Total of all Bank Deposits for the Year	Total of all Bank Payments for the Year
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach separate schedule to list additional accounts.

END OF SECTION D

Please use this space to add any additional comments related to the above questions.

LAWYER CERTIFICATION

I grant authorization for the Law Society of Alberta to obtain my law firm bank account information directly from my banking institution when they are conducting an examination, review, audit or investigation of my firm in accordance with Rule 119.33.

I certify that to the best of my knowledge all information contained in this Self Report is true and correct and I confirm that I have disclosed all bank account records of this law firm, including all funds, securities and other investments received and/or deposited on behalf of clients.

Signature _____ Date _____

Name _____

REPRESENTATIVE CAPACITY ANNUAL UNDERTAKING

Only to be completed if the answer to Section A, Question 6 is yes.

I, _____, undertake to provide, on demand:

- a) particulars relating to my acting in a representative capacity;
- b) a list of the beneficiaries of the estate or trust, together with their last known address;
- c) to the extent of my lawful ability, the books, records, accounts and documents of the estate or trust, in a form sufficient to accommodate an examination, review, audit or investigation ordered by the Executive Director, and
- d) to cooperate with the Society's auditor or investigator in the conduct of any examination, review, audit or investigation so ordered.

all pursuant to subrule 119.26.

Date _____ Signature of Member _____

The information provided in this form will be used by the Law Society of Alberta for one or more purposes contemplated by the *Legal Profession Act*, the Rules of the Law Society, the Code of Conduct, or a resolution of the Benchers and will be accessible to all departments of the Law Society, including the Alberta Lawyers Insurance Association. The information may be used or disclosed by the Law Society of Alberta, now or in the future, for regulatory purposes, including Law Society of Alberta investigations and proceedings. We may contact you to obtain additional information, or to obtain clarification on the information you provided. Should you have any questions about this, please contact the Privacy Officer at 403-229-4700.