

**LAW FIRM SELF REPORT**

**Rule 101**

**Law Firms must file a Law Firm Self Report with the Law Society each year prior to September 1.**

Law Firms Self Reports must also be filed with the Law Society upon the termination of the practice of law by the Law Firm, and at least 14 days prior to the resignation of the Law Firm's Responsible lawyer.

If the Law Firm has been approved to maintain a Trust Account, the Law Firms Self Report must be accompanied by an Accountant's Report.

Reported by \_\_\_\_\_ (name of Responsible Lawyer)

Law Firm Name \_\_\_\_\_

Reason for filing (check one)

Annual Reporting

Resignation of Responsible Lawyer

Ceasing Practice of Law Firm

Reporting Period (the period covered by this Self Report)

Start Date \_\_\_\_\_

End Date \_\_\_\_\_

**SECTION A – TO BE COMPLETED BY ALL LAW FIRMS**

1. The Law Firm uses the following accounting software for trust (if applicable) and general bank accounts: (check one)

PCLaw

EsiLaw

Clio

Cosmolex

Other – please specify \_\_\_\_\_

Manual System

2. Does the Law Firm have a system to back-up its accounting data on a regular basis?

Yes No

If Yes are the back-ups tested on a regular basis?

Yes No

If Yes – how often? \_\_\_\_\_

3. At the end of the Reporting Period, is the Law Firm up to date (both current and arrears) with the following remittances?

GST	Yes	No	Not Applicable
Payroll Remittances	Yes	No	Not Applicable
Employee Payroll	Yes	No	Not Applicable

If No to any please provide an explanation as to why filings and/or remittances have not been made. Identify any amounts owing and/or number of filings in arrears.

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EXECUTOR/PERSONAL REPRESENTATIVE/POWER OF ATTORNEY

4. Did any lawyers of the Law Firm act as a Representative Capacity as contemplated in Rule 134 and unilaterally control, 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.

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Have the lawyers filed a Representative Capacity Undertaking (link) with the Law Society

Yes No

Have each lawyer acting in a representative capacity complete the [Representative Capacity Undertaking](#).

*Self Report is not complete until all Representative Capacity Undertakings have been completed.*

**LOANS TO OR FROM CLIENTS**

5. At any time during the Reporting Period did any of the lawyers in the Law Firm or any companies controlled by any lawyers in the Law Firm borrow money from a client or a former client of the Law Firm or any related person as defined in the Income Tax Act (Canada)?

Yes No

*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 is the only form of borrowing by the Law Firm, the answer to this question should be No and proceed to question 6.*

If Yes, did the client obtain independent legal advice in writing?

Yes No

If No, was the client advised by the lawyer of the Law Firm to obtain independent legal advice in writing?

Yes No

If Yes to Question 5 was a loan repayment schedule maintained?

Yes No

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

Current Amount

Interest Rate

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

6. At any time during the Reporting Period did the Law Firm or any lawyer(s) of the Law Firm or companies controlled by lawyer(s) in the Law Firm lend money to a client or former client of the Law Firm?

Yes No

*If no, proceed to question 7*

If Yes, did the client obtain independent legal advice in writing?

Yes No

If No, was the client advised by the lawyer of the Law Firm to obtain independent legal advice in writing?

Yes No

If Yes to Question 6 was a loan repayment schedule maintained?

Yes No

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

Current Amount	Interest Rate
_____	_____
_____	_____

7. At any time during the Reporting Period did the Law Firm or lawyer(s) in the Law Firm either directly or indirectly collect regular or periodic payments on mortgages or other investments on behalf of clients or other persons?

Yes No

If Y were the transactions recorded in the Law Firm trust accounting records?

Yes No

**CLIENT IDENTIFICATION AND VERIFICATION**

8. Has the Law Firm complied with Rule 134.6 regarding client identification requirements?

Yes No

If No, please explain why not.

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9. More specifically, has the Law Firm obtained and retained copies of independent source documents such as driver's license, passport or other documents identified under Rule 134.8?

Yes No

If No, please explain why not.

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**SUCCESSION AND DISASTER RECOVERY PLAN**

10. Does the Law Firm have a Disaster Recovery Plan?

Yes No

If No, please explain why not.

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If Yes, when was the Disaster Recovery Plan last reviewed? \_\_\_\_\_

11. Does each lawyer in the Law Firm have a Succession Plan?

Yes No

If No, please explain why not.

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Do you have any additional comments regarding the questions in Section A?

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**END OF SECTION A**

**SECTION B – GENERAL BANK ACCOUNT – TO BE COMPLETED BY ALL LAW FIRMS**

- 1. In the Reporting Period did the Law Firm use any of the Law Firm’s general bank accounts to receive, disburse or hold trust funds?

Yes      No

If Yes, please explain.

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- 2. In the Reporting Period did the Law Firm use any of the Law Firm’s general bank accounts to receive, disburse or hold trust property.

Yes      No

If Yes, please explain.

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- 3. Did the Law Firm maintain the following general records for the entire Reporting Period and to the date of certifying of this report?

*Select all reports that were maintained during the Reporting Period and up to the date of certifying this Report*

**General Journal – showing:**

Date of receipt or date of withdrawal

Source of the general money received or the name of the payee to whom the general payment of withdrawal was made

The form in which the money was received (cash, cheque etc.)

The client and file number, if applicable

The receipt or cheque number

The amount of the receipt, withdrawal or transfer

A running balance of the total amount in the general account

**Billings Journal – showing:**

All fees and charges to clients

Dates of the statement of account for client fees and charges

Names of the clients

**Chronological Fees and Disbursements Receivable ledger – showing for each client:**

Statement of accounts rendered

Payments on account

Running balance

Are all these reports maintained up to the date of certifying this Report?

Yes    No

If no to any of the above questions, please explain any deficiencies.

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4. Does the Law Firm retain all supporting documents for general accounts including: *select all that apply:*

Validated and detailed deposit receipts/deposit book, including credit card slips, ATM slips and bank advices

Bank statements including GIC, term deposit or other bank confirmations

Negotiated and voided cheques, including certified cheques and printed copies of cheques received in electronic form

If any items in Question 4 are not checked, please provide an explanation.

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5. Has the Law Firm endorsed any general cheques over to a third party?

Yes No

6. Does the Law Firm reconcile the general account no later than the end of the following month?

Yes No

If No, please explain why not.

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7. At any time during the Reporting Period did the Law Firm issue a cheque from the general account which was not honoured?

Yes No

If Yes, please provide a list of the cheque, including the dates of the cheques and the amount of the cheques, and how each situation was remedied.

Cheque #	Date	Amount	Remedy
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

8. At any time during the Reporting Period, and up to the date of certifying this Report, did the Law Firm receive, in respect to one client matter or transaction, an aggregate amount of cash of \$7,500 or more which was deposited into either the Law Firm general account or trust account (if applicable)?

Yes No

If Yes, was the amount received from: *Select all that apply*

From a financial institution or public body

From a Peace Officer, law enforcement agency or other agent of the Crown

Pursuant to a court order or to pay a fine or penalty

For professional fees, disbursements, expenses or bail

Other

Please identify the number of instances where cash of \$7500 or more was received and attach the ledger cards. \_\_\_\_\_

If "Other" is selected, please provide full details of each incident.

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9. Does the Law Firm maintain separate and distinct cash records 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 funds (if applicable) or general funds in cash?

Yes    No    Not Applicable

10. Did the Law Firm pay any refunds related to cash receipts received for professional fees, disbursements, expenses or bail?

Yes    No

If Yes, were all such refunds done by way of cash payment (not by trust or general cheque) and was a receipt obtained signed by the person who received the cash?

Yes    No

If No, if refunds were paid by cheque, please provide an explanation of each instance.

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**BILLING**

11. 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 account 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?

Yes    No

If No, please provide an explanation.

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12. Does the Law Firm review the account receivable balances on at least a monthly basis?

Yes    No

13. Were all amounts earned by the Law Firm for fees and disbursements deposited into the Law Firm's general account?

Yes    No

If No, please provide an explanation.

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14. Were more than 20% of the Law Firm's billings attributable to one client and/or related client group?

Yes    No

If Yes, please identify the client and/or related client group and the approximate percentage of fees attributed to that client and/or related client group.

Client	Percentage
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Do you have any additional comments regarding the questions in Section B?

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**END OF SECTION B**

**SECTION C – TRUST BANK ACCOUNT – TO BE COMPLETED BY ALL FIRMS THAT OPERATE ONE OR MORE TRUST ACCOUNTS.**

Not Applicable (go to Other Trust Valuables)

1. List all trust accounts held by the firm in the Northwest Territories. List account numbers, financial institution and address for all accounts. (textbox with sections)

Account Number	Financial Institution	Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Has the Law Firm completed annual Canadian Deposit Insurance Corporation (CDIC) report(s) with financial institution(s) regarding the Law Firm trust accounts?

Yes    No

If No, please provide an explanation.

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3. Has the Law Firm instructed, in writing, each savings institution where it maintains a pooled trust account to remit the interest earned on that account to the Northwest Territories Law Foundation?

Yes    No

If No, please provide an explanation.

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**BOOKS AND RECORDS**

4. Are the Law Firm trust books and records for the current year and the two previous years kept at the Law Firm’s principal place of practice in the Northwest Territories?

Yes      No

If No, please provide an explanation.

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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 reports that were maintained during the Reporting Period and up to the date of certifying this Report*

*Chronological Trust Journal – showing*

Date of receipt or date of withdrawal

Source of the trust money received or the name of the payee to whom the trust payment or withdrawal was made

The form in which the trust money was received

The client and/or file number

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 transferred between client ledgers

The receipt or cheque number

The amount of the receipt, withdrawal or transfer

A running balance of the total amount in the trust account

*Trust ledger for each client matter – showing*

The name, matter description and file number of the client

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

A running balance of the amount of trust money remaining for each matter

*Trust Transfer Journal – showing*

All transfers of money between client matter trust ledgers or a chronological file of copies of all documents by which transfers of money between trust ledgers were affected

If any of the above in Question 5 remain unchecked, please provide an explanation.

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Are all the above records maintained up to the date of certifying this Report?

Yes    No

If No, please provide an explanation.

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**POOLED TRUST ACCOUNTS AND SEPARATE INTEREST-BEARING TRUST ACCOUNTS**

6. Do all pooled trust accounts meet the following requirements? *Select all that apply*

Designated as “trust” on the face of the bank statement

Kept in a financial institution as required by Rule 124(2)

Provide monthly statements, cheque images and supporting documentation for other charges

“Trust” is marked on the face of all trust cheques

If any of the above in Question 6 remain unchecked, please provide an explanation.

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7. Does the Law Firm maintain any separate interest-bearing trust accounts?

Yes    No

If No, go to question 10 in this section.

If Yes, are all the separate interest-bearing trust accounts kept in the name of the Law Firm and have been designated in trust for the client, identified by file name or client name?

Yes    No

If No, please provide an explanation.

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8. Is the receipt of interest on a separate interest-bearing trust account recorded when the Law Firm is informed of the amounts but not later than the next monthly bank reconciliation of those funds?

Yes    No

If No, please provide an explanation.

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9. For each separate interest-bearing trust account, were the funds transferred first to the Law Firm pooled trust account before being paid out?

Yes    No

If No, please provide an explanation.

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10. Does the Law Firm retain all supporting documents for trust accounts, including:

Validated and detailed deposit receipts/deposit books including credit card receipts, ATM slips and bank advices

Bank statements, including GIC, term deposit or other bank confirmation

If either of the above in Question 10 remain unchecked, please provide an explanation.

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**TRUST DEPOSITS**

11. Does the Law Firm have more than \$500 of lawyers own funds in any pooled trust account?

Yes    No

If Yes, please provide an explanation.

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12. Were all trust funds deposited into the Law Firm pooled trust account within two banking days?

Yes    No

If No, please provide an explanation.

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13. Does the Law Firm have any monies in a trust account that do not relate to the provision of legal services?

Yes No

If No, please provide an explanation, including details of such funds.

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14. Has the Law Firm endorsed any trust cheques received over to a third party instead of depositing that cheque into the Law Firm pooled trust account?

Yes No

If Yes, please provide an explanation.

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**TRUST ACCOUNT WITHDRAWALS**

15. Did the Law Firm have a signatory to a trust account(s) who was an insolvent lawyer as defined in Rule 137(1)?

Yes No

If Yes, has the lawyer advised the Law Society of his/her financial situation?

Yes No

If No, please provide an explanation.

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16. Has the Law Firm granted sole signing authority on any trust account to any individual employed by the Law Firm who is not an active member of the Law Society?

Yes No

If Yes, please provide the name of the individual and the individual's position.

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17. Did the Law Firm receive and/or disburse trust funds on behalf of another lawyer(s) who is not a part of the Law Firm?

Yes No

If Yes, please provide the name of the lawyer and advise if that lawyer has signing authority on the Law Firm trust account.

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18. Were all withdrawals of trust funds from a pooled trust account authorized by a lawyer of the Law Firm?

Yes No

If No, please provide an explanation.

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19. Has the Law Firm used electronic funds transfers to withdraw funds from trust accounts?

Yes No

If Yes, were those electronic funds transfers conducted in accordance with the Rules?

Yes No

If N please provide an explanation.

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20. At any time during the Reporting Period, did the Law Firm have any trust cheques which were not cashed within 1 year of issuance?

Yes No

If Yes, please list the cheque numbers, the amount of each cheque and the date of issuance.

Cheque Number	Amount	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

21. Were any trust cheques made out to “Cash” or “Bearer”?

Yes    No

If Yes, please provide details of the transactions.

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22. Were withdrawals from trust accounts made only when the client had sufficient funds to cover the withdrawal?

Yes    No

If No, please provide an explanation.

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### **SHORTAGES**

23. During the Reporting Period, were there any trust shortages that remained uncorrected for more than 7 days?

Yes    No

If Yes, were these reported to the Law Society?

Yes    No

If No, please provide an explanation.

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24. Were there any trust shortages of more than \$2,500 during the Reporting Period?

Yes    No

If Yes, were these reported to the Law Society?

Yes    No

If No, please provide an explanation.

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25. 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 the trust account?

Yes    No

If Yes, were these reported to the Law Society?

Yes    No

If No, please provide an explanation.

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**RECONCILIATIONS OF TRUST ACCOUNTS**

26. Are the Law Firm trust accounts reconciled monthly, except as provided by Rule 107(4)?

Yes    No

If No, please provide an explanation.

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27. Identify the individual(s) responsible for preparing the monthly trust reconciliations as required by Rule 107. List the names, capacity/title and telephone number.

Name	Capacity	Telephone
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

28. Has the Law Firm prepared and retained copies of all monthly trust reconciliations?

Yes    No

If No, please provide an explanation.

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29. Does the Law Firm prepare, as part of its monthly reconciliation, 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 in the trust ledger accounts as required under Rule 106(4)(d)?

Yes    No

If No, please provide an explanation.

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30. When the Law Firm does monthly comparisons, does that include:

A detailed bank reconciliation which includes:

Ending balance per bank statement

Deposits – if any – in transit

Outstanding cheques itemized by date, cheque number, payee and amount

Any other items necessary for the reconciliation to be fully detailed and explained

A detailed listing made monthly by each trust account showing the unexpended balance of money in each trust account ledger

Does the Law Firm compare the ending balance on the bank reconciliation to the ending balance on the detailed listing?

If any of the above in Question 30 remain unchecked, please provide an explanation.

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31. Does the Law Firm review all monthly trust bank statements for any overdrawn bank balances, unauthorized debit memos, bank service charges, and unrecorded credit advice as part of the reconciliation process?

Yes    No

32. As part of the monthly reconciliation does the Law Firm review trust listings to identify client trust ledger balances that have extended period of inactivity to ensure that appropriate action is taken, such as returning the trust funds back to the client and/or third party?

Yes    No

33. Does the Law Firm, as of the date of certifying this Report, have trust funds that have remained in trust for more than two years?

Yes    No

If Y has the Law Firm considered whether those trust funds ought to be paid to the Law Society in accordance with Rule 134.1?

Yes    No

If No, please provide an explanation.

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**OTHER TRUST VALUABLES**

1. 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

If No, please provide an explanation.

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2. Does the Law Firm have these “Other Client Valuables” in a safe and secure location?

Yes No

If No, please provide an explanation.

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3. Does the Law Firm have any estate files (*including estates for minors and dependent adults etc. as well as for deceased persons*) that have been open for more than three years as at the end of the Reporting Period?

Yes No

If Y does the Law Firm hold trust funds on any of these files?

Yes No

If Yes, please list the File Name, Estate Name, Date file Opened, Amount in Trust (as at end of Reporting Period) and Reason Why File is Still Open (textbox with categories)

File Name	Estate Name	Date Opened	Amount	Reason Still Open
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Do you have any additional comments regarding the questions in Section C?

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**END OF SECTION C**

**FINANCIAL INSTITUTION AUTHORIZATION**

Please complete the Financial Institution Authorization Release. The Responsible Lawyer must complete this Release and attach it as part of this Self-Report.

**LAWYER CERTIFICATION**

I certify that to the best of my knowledge all information contained in this Self Report is true and correct.

I confirm that I have disclosed all bank account records of the Law Firm.

Name of Responsible Lawyer \_\_\_\_\_

Name of Law Firm \_\_\_\_\_

Date

\_\_\_\_\_

Signature

**FINANCIAL INSTITUTION AUTHORIZATION RELEASE**

I authorize the Law Society of the Northwest Territories (“Law Society”) to obtain bank account records and information regarding \_\_\_\_\_, my Law Firm, directly from any of my financial institutions when the Law Society conducts an examination, review, audit or investigation in accordance with the *Rules of the Law Society of the Northwest Territories* as amended from time to time.

I authorize each of my Financial Institutions to release such bank account records and information to the Law Society as and when requested by the Law Society.

This authorization does not expire.

Name of Responsible Lawyer \_\_\_\_\_

Name of Law Firm \_\_\_\_\_

Date

\_\_\_\_\_

Signature

## REPRESENTATIVE CAPACITY UNDERTAKING

This form must be completed when a lawyer acts in a representative capacity, as required in Rule 134(3). This form will also be completed as part of the Law Firm's Self Report.

### SECTION A – EXECUTOR/PERSONAL REPRESENTATIVE/POWER OF ATTORNEY

1. The representative capacity I acted under was a:

*Select all that apply*

Personal representative, executor or administrator, or one of the personal representatives, executors or administrators of the estate of a deceased person

Trustee, or one of the trustees, of a trust under an appointment made under a trust instrument creating the trust

A trustee, or one of the trustees, of the property of another person under an appointment by the court

*A de facto trustee*

An attorney, or one of the attorneys, of a person under a power of attorney, whether general, special, enduring or otherwise.

2. When did you commence to act in a representative capacity? \_\_\_\_\_

*If completed upon the commencement of your acting in a representative capacity,*

3. Currently, what are the total number of matters in which you act in a representative capacity

One                      Two                      Three                      Four                      Four+

4. Do the total combined receipts and disbursements made in a representative capacity exceed \$20,000?

Yes      No

If No, go to Section B.

OR

*If completing as part of Lawyer Self-Report*

5. Over the reporting period, what are the total number of matters in which you act in a representative capacity

One                      Two                      Three                      Four                      Four+

Do the total combined receipts and disbursements made in a representative capacity during the Reporting Period exceed \$20,000?

Yes No

If No, go to Section B.

6. Please list the individual matters, client names and total dollar value of assets, in which you currently act in a representative capacity.

Matter	Client Name	\$ Value of Assets
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

7. Was the total dollar value indicated in question 5 recorded in the law Firm's accounting records?

Yes No

If N please provide a detailed explanation.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Were books and records for these matters maintained in a permanent, easily traceable form together with all supporting document? Y/N

If No please provide a detailed explanation.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Were the funds regarding these matters held in and disbursed through the Law Firm's trust accounts?

Yes No

If Yes please indicate the types of account. *Select all that apply*

Pooled trust account

Separate interest bearing trust account

Estate and Power of Attorney trust account

Other – please describe.

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If No, please provide detailed explanation.

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Do you have any additional comments on the questions in this Section?

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**END OF SECTION A**

**SECTION B – DECLARATION**

I, \_\_\_\_\_, in accordance with Rule 134, undertake to provide to the Law Society of the Northwest Territories, on demand:

- a. Particulars relating to may acting in a representative capacity
- b. A list of the beneficiaries of any estate or trust, together with their last known address
- c. To the extent of my ability, the books, records, accounts and documents of any estate or trust, in a form sufficient to accommodate an examination, review, audit or investigation ordered by the Law Society.

I agree to cooperate with any person designated by the Law Society under Rule 103 in the conduct of any examination, review, audit or investigation.

Date

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Signature

When form completed, submit to [info@lawsociety.nt.ca](mailto:info@lawsociety.nt.ca)