****

**External Examiner’s Report
for the period 1 July 2019 to 30 June 2020**

|  |  |  |
| --- | --- | --- |
|  | **FROM (dd/mm/yy)** | **TO (dd/mm/yy)** |
| The period covered by this report is | Click here to enter text. | Click here to enter text. |
| **Name of law practice** | Click here to enter text. |
| Address of law practice | Click here to enter text. |

**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 *Legal Practitioners Act 1981* (**Act**) and *Legal Practitioners Regulations* 2014 (**Regulations**) regulating the maintenance of trust records and the receipting and disbursement of trust money by the law practice.

**OPINION**

1. I have conducted an examination of the trust records of the law practice based on appropriate examinations and sample techniques for the year ending 30 June 2020.
2. Have you obtainedfrom the law practice a completed Statement Regarding Receipt or Holding of Trust Money and attached the completed document to this report?

|  |  |
| --- | --- |
| Yes [ ] \*Please complete below.  | No [ ] \*Skip to question 3. |

|  |
| --- |
| I have examined the Statement Regarding Receipt or Holding of Trust Money. Subject to the following exceptions, nothing has come to my attention that the information recorded in this law practice’s Statement Regarding Receipt or Holding of Trust Money is not true:Click here to enter text. |

\*Attach additional details if space is insufficient.

1. 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 the trust records for the:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| General Trust Accounts ***(insert bsb and a/c number)*** | BSB and A/c No | Have | Have not | N/A |
|  BSB and Account Number | Click here to enter text. |[ ] [ ] [ ]
|  BSB and Account Number | Click here to enter text. |[ ] [ ] [ ]
|  BSB and Account Number | Click here to enter text. |[ ] [ ] [ ]
| Controlled Money Accounts | Click here to enter text. |[ ] [ ] [ ]
| Trust money subject to specific power |  |[ ] [ ] [ ]
| Register of Investments of Trust Money |  |[ ] [ ] [ ]
| Written Direction Money Accounts |  |[ ] [ ] [ ]
| Transit money |  |[ ] [ ] [ ]

\*Attach additional details if space is insufficient.  \*mark as X appropriate answers.

been properly kept in accordance with the provisions of the Act and the Regulations.  **If any of the answers in the above box are “Have not” please provide details at Item 8 of this report.**

4. Subject to any exceptions noted in Item 8 of this report, are you of the opinion:

|  | **Yes** | **No** |
| --- | --- | --- |
|  | The Practice’s accounts and records appear to have been kept regularly and properly written up at all times and in a way that enables the records to be conveniently externally examined? |[ ] [ ]
|  | The Practice’s accounts and records were ready for examination at the times appointed by me? |[ ] [ ]
|  | The Practice has complied with my requests for information and provided satisfactory explanations to all my requests? |[ ] [ ]
|  | The Practice has drawn from his or her trust account a sum on account of costs or otherwise and allocated the drawing to a specific account (other than a sum deposited in the combined trust account under section 53 of the Act)? |[ ] [ ]
|  | The Practice has complied with section 53 of the Act (refer Part B Item 8 of the Trust Money Statement)? |[ ] [ ]
|  | Where written notice of withholding was given to the Society for a deposit not made, was the amount and reason for withholding justified for period ending: 30 November 2019 31 May 2020 | [ ] [ ]  | [ ] [ ]  |
|  | The Practice held investments of trust money? |[ ] [ ]
|  | If so, I have obtained independent verification of each such investments. |[ ] [ ]
|  | If so, in my opinion, all investments of trust money have been accounted for in the records in compliance with the statutory requirements. |[ ] [ ]

5. I am of the opinion that any overdrawing of trust monies was restored promptly except as detailed

 below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Type of Account (Trust Ledger Account, General Trust ADI Account, Controlled Money Account, Register of Investments of Trust Money or Approved ADI trust account) | Date Account overdrawn Provide name of account | Amount | Date account reverted to Nil or credit balance | Reason | Whether in the opinion of the External Examiner the overdrawing was restored promptly |
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\*Attach additional details if space is insufficient.

6. In my opinion the law practice has breached the relevant Act and Regulations regulating the maintenance of

 trust records and the receipting and disbursement of trust money by the law practice as detailed in Schedule

 1: Breaches of Legislation.

1. In my opinion the following information, which has not been included in this report or the attached schedules needs to be drawn to the attention of the Law Society of South Australia:

Click here to enter text.

|  |
| --- |
|  |

\*Attach additional details if space is insufficient.

1. I acknowledge the Law Society of South Australia will rely on the information contained in this External Examiner's Report. I disclaim any assumption of responsibility for any reliance on this External Examiner’s Report to any person other than the Law Society of South Australia, or for any purpose other than that for which it was prepared.
2. I confirm that I am a person who:
	1. the Law Society of South Australia has approved as a designated person pursuant to clause 33 of Schedule 2 of the *Legal Practitioners Act* 1981; and
	2. the law practice has appointed to act as the Practice’s External Examiner; and that appointment has not been revoked.

The completed External Examiner's Report must if reasonably practicable be given by the External Examiner to the Society on or before 31 October 2020. If it is not reasonably practicable for the External Examiner to provide an External Examiner’s Report on or before 31 October 2020, the onus is on the External Examiner to provide the Society with notice of this, an explanation of why they will be unable to lodge the report by 31 October 2020, and the date by which the report will be lodged. If the External Examiner lodges their report late without prior notification, their designation may be revoked by the Society.

Contact details of the Society.

|  |  |
| --- | --- |
|  | Law Society of South Australia  |
| **By Mail:**  | GPO Box 2066ADELAIDE SA 5001 |
|  |  |
| **By Courier or** **Personal Delivery:** | Level 10, Terrace Towers178 North Terrace ADELAIDE SA 5000 |
| **By email:** | To be printed, signed, scanned and emailed to ethicsandpractice@lawsocietysa.asn.au |

**N.B. If submitting by email, please DO NOT also submit by mail.**

Signed..................................................................................................................................

Dated this…..…….day of:………..…………………..2020

**\*Please use BLOCK LETTERS to complete the following table:**

|  |  |
| --- | --- |
| Full Name | Click here to enter text. |
| Accounting Practice Name  | Click here to enter text. |
| Postal Address | Click here to enter text. |
| Telephone Number | Click here to enter text. |
| Facsimile Number | Click here to enter text. |
| Email Address | Click here to enter text. |

**SCHEDULE 1: Breaches of Legislation**

Breaches recorded in this table do not necessarily indicate that the records have not been maintained in accordance with the Regulations. **If no breaches insert NIL.**

|  |  |
| --- | --- |
| **Legislation** | **Description and Extent of Breach** |
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\*Attach additional details if space is insufficient.

**SCHEDULE 2: Statement Regarding Receipt or Holding of Trust Money for Period**

**1 July 2019 to 30 June 2020**

**(Please attach)**