



Use for year ends between Dec. 1/11 and Nov. 30/12.

# LAW SOCIETY OF SASKATCHEWAN

## FORM TA-3 PRACTICE DECLARATION

RE: \_\_\_\_\_  
Member/Firm

Reporting Period: From \_\_\_\_\_ 20\_\_ To \_\_\_\_\_ 20\_\_ (Fiscal Year End)

### INSTRUCTIONS

1. This form must be used. If space provided is insufficient, please attach and reference necessary information.
2. The completed Form TA-3 must be signed by all members and only by those members having signing authority on any firm trust account during the year.
3. If this **form is completed on a computer** (i.e. not handwritten), printed responses must be in a distinctive **colour** (i.e. red) and must be written on 1 side of paper only.
4. **Attachments Required**  
Copies of **all**: - client trust account listing(s);  
- respective detailed trust bank reconciliations;  
- trust account bank statements  
for the end of the last month in the reporting period **ONLY**.

Also, where there are numerous trust accounts, please provide a summary comparing all trust amounts on deposit to trust balances owing for the end of the reporting period.

5. TA-5/TA-5S **Required** To Be Filed  
If the member/firm has not received a written exemption from filing an Accountant's Report (TA-5/TA-5S) from the Law Society for the current year, **this form with attachments listed above** must be provided to the accountant prior to commencement of his/her review. This report, along with the appropriate Accountant's Report (TA-5 or TA-5S), must be filed with the Law Society of Saskatchewan no later than 3 months following the end of the member/firm's reporting period.

#### TA-5/TA-5S **Not Required** To Be Filed

If the member/firm received a written exemption from filing an Accountant's Report (TA-5/TA-5S) from the Law Society for the current year, **this TA-3 form with attachments listed above** is to be provided directly to the Law Society of Saskatchewan no later than 3 months following the end of the member/firm's reporting period.

1. CONTACT PERSON (i.e. managing partner or member)

Name: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Facsimile Number: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

2. TERMINATION OF PRACTICE - FINAL REPORT

Are these Trust Account Reports (TA-3 and TA-5 or TA-5S) filed due to termination of practice? Yes  No

If yes,

- please indicate termination date: \_\_\_\_\_
- please attach a copy of the final bank statement(s) for each trust account showing a zero balance **and** a confirmation letter from the bank stating that the trust account(s) has been closed (Rule 1050(1)).
- provide name of firm and member accepting responsibility for files and important documents of an ongoing nature (including Wills) upon termination of firm (Rule 1050(2)):

Firm Name : \_\_\_\_\_  
 Member: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Phone: \_\_\_\_\_

3. PRACTICE PROFILE

(a) Does the member/firm operate as a:

Sole Practitioner \_\_\_\_\_ Partnership \_\_\_\_\_ Apparent Partnership \* \_\_\_\_\_ Law Corporation \_\_\_\_\_

**\*Apparent Partnership - where lawyers share certain common expenses and possibly trust accounts but otherwise practice as independent practitioners.**

Do you practice law under any other arrangement? Yes  No

If yes, please describe: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(b) Has there been a significant change in organizational size (i.e. 20% increase or decrease in number of members) or organizational structure (i.e. addition of branch office) during the previous 2 years? Yes  No

If yes, please provide approximate date and description of change.

Date: \_\_\_\_\_ Description: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(c) Does the firm maintain more than one office **within** the Province of Saskatchewan? Yes  No

If yes, does this TA-3 cover all offices? Yes  No

If no, to which office(s) does it pertain?  
 \_\_\_\_\_

(d) If more than one office is maintained within Saskatchewan, please list location of offices and accounting records:

Offices	Location of Accounting Records
_____	_____
_____	_____
_____	_____

(e) Does the firm maintain an office(s) **outside** the Province of Saskatchewan? Yes  No

If yes, list location of office(s) and accounting records:

Office(s)	Location of Accounting Records
_____	_____
_____	_____

If yes, are accounting records maintained in accordance with the Law Society Rules for that jurisdiction?

Yes  No

4. MEMBER INFORMATION

(a) At the end of the fiscal period covered by this Report, please list all members included within the scope of this Report and their classification: (Please complete %City or Town+ column only if this form covers members from more than one office.)

Name	Classification (i.e. Partner, Associate/Employee, Sole Practitioner, Shareholder)	City or Town
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(b) List the members who joined the firm during the reporting period.

Name	Date Joined
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(c) List the members who left the firm during the reporting period. **(Note: Members with signing authority on any firm trust account at any time during the year must sign this form).**

Name	Date Left
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

5. TRUST ACCOUNTS - POOLED

(a) (i) List all pooled trust accounts operated by the firm **at any time during the reporting period** and check whether original cancelled (cashed) cheques or cheque images were obtained from the Financial Institution for each account for the last month of the reporting period.

Financial Institution	Account No.	Original Cheque	Cheque Image
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

For each account listed above where cheque images rather than the original cancelled cheques were received from the Financial Institution, do images received meet Law Society requirements? Specifically:

1. Cheque images were obtained for all cheques cashed through each pooled trust account when/if original cancelled (cashed) cheques were not returned by the Financial Institution: Yes  No  N/A
2. Cheque images so received have been retained in hardcopy (paper) form by the member/firm: Yes  No  N/A
3. The cheque images obtained and retained by the member/firm include images of both the front and corresponding back of each cheque: Yes  No  N/A
4. The hard copies of all cheque images are easily legible: Yes  No  N/A
5. Each 8 ½ x 11 page contains a maximum of 8 images (4 cheques - front and back): Yes  No  N/A

If the answer to any one of the above questions is ~~No~~, please provide further information outlining how requirements were not met, corrective action taken, when corrective action was taken, etc. and referencing the particular bank and account number: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- (ii) Are all trust accounts listed in (i) above insured by either Canada Deposit Insurance Corporation (CDIC) or by the Credit Union Deposit Guarantee Corporation? Yes  No

If no, please place funds in insured Financial Institution/account immediately.

- (iii) Has the firm provided each Financial Institution in which a trust account is maintained (except credit unions) with an annual report as required by CDIC rules to ensure that each client's funds, rather than the account total itself, are insured up to the limit of CDIC insurance **NOTE: THERE ARE NO EXCEPTIONS TO THIS REQUIREMENT.** Yes  No  Credit Union

If no, please provide reason: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- (iv) Is interest earned on all pooled trust accounts listed above? Yes  No   
 If yes, was this interest paid to the Law Foundation of Saskatchewan? Yes  No

- b) (i) Were any pooled trust funds held in U.S. or foreign currency accounts during the year? Yes  No

If yes, please provide details:

Bank	Account Number	Currency
_____	_____	_____
_____	_____	_____

- (ii) Is interest earned on all pooled trust accounts maintained in U.S. or other foreign currency? Yes  No  N/A   
 If yes, is the interest paid to Law Foundation of Saskatchewan? Yes  No  N/A

6. PAYMENTS/WITHDRAWALS FROM TRUST ACCOUNTS

- (a) Did your firm have the ability to access any of your trust accounts through internet banking at any time during the year? Yes  No   
 If yes, are these accounts restricted to "read or view only" access by the bank? Yes  No

- (b) Does anyone (member or non-member) have a bank card for any trust account? Yes  No   
 If yes please provide:  
 - bank name \_\_\_\_\_ and account # \_\_\_\_\_  
 - name(s) and position(s) of person(s) with bank card access to trust account:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 - is bank card restricted to "read or view" only on bank records? Yes  No

7. TRUST ACCOUNTS - SEPARATE (INTEREST BEARING)

- (a) Did the firm maintain a ~~separate~~ (i.e. interest bearing) trust account(s) at **any time during the reporting period**?  
 If yes, please identify where these accounts were maintained. Yes  No

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

- (b) Were all accounts/investments maintained in Financial Institutions listed in (a) above insured by either Canada Deposit Insurance Corporation or by the Credit Union Deposit Guarantee Corporation? Yes  No  N/A   
 If no, please place in insured account/investment immediately unless signed written instructions to the contrary have been received from the client and retained on file.

8. LOCATION OF TRUST ACCOUNTS

- Were any trust monies held outside the Province of Saskatchewan for or on behalf of a client in respect to the practice of law in Saskatchewan? Yes  No   
 If yes, was this done based on the receipt of a written request signed by the client? Yes  No  N/A   
 If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

9. VALUABLE PROPERTY

- Has the firm held any ~~valuable~~ property+(i.e. securities, jewelry, etc.) in trust during the year? Yes  No   
 If yes, did the firm maintain a written record of this property? Yes  No  N/A   
 Was/Is this property adequately safeguarded given its value and negotiability? Yes  No  N/A   
 If yes, please describe safeguards: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10. TRUST SIGNING AUTHORITY

- Do bank records show all trust cheques must be signed by at least one member? Yes  No   
 Do all trust cheques **require** the signature of **more than one** individual? Yes  No

If yes, please provide details of approved signing arrangements: \_\_\_\_\_

11. GENERAL BANK ACCOUNTS

List all general bank accounts operated by the firm **at any time during the reporting period** and check whether original cancelled (cashed) cheques or cheque images were obtained from the Financial Institution for each account for the last month of the reporting period.

Financial Institution	Account No.	Original Cheque	Cheque Images
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
_____	_____	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

For each account listed above where cheque images rather than the original cancelled cheques were received from the Financial Institution, do images received meet Law Society requirements? Specifically:

1. Cheque images were obtained for all cheques cashed through each general account when/if original cancelled (cashed) cheques were not returned by the Financial Institution: Yes  No  N/A
2. Cheque images so received have been retained in hardcopy (paper) form by the member/firm: Yes  No  N/A
3. The cheque images obtained and retained by the member/firm includes images of both the front and corresponding back of each cheque: Yes  No  N/A
4. The hard copies of all cheque images are easily legible: Yes  No  N/A   
with a maximum of 8 images (4 cheques - front and back) per 8 ½ x 11 page: Yes  No  N/A

If the answer to any one of the above questions is %No+, please provide further information outlining how requirements were not met, corrective action taken, when corrective action was taken, etc. and referencing the particular bank and account number:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12. ACCOUNTING SYSTEM(S)

(a) Are the law firm's accounting records computerized?

Trust Yes  No   
General Yes  No

If yes, please provide name(s) and version(s) of software currently in use.

Trust \_\_\_\_\_  
General \_\_\_\_\_

(b) Has the firm's supplier of accounting software (i.e. ESILaw, PCLaw, etc.) changed during the previous 2 years?

Trust Yes  No   
General Yes  No

If yes, please provide date when software from current supplier was installed and operational.

Date - Trust \_\_\_\_\_  
- General \_\_\_\_\_

(c) If records are computerized, is information %backed up+regularly (Rule 961(1)(d)) Yes  No   
How often? \_\_\_\_\_

Is %back up+stored in a safe and secure location(Rule 961(1)(d)) Yes  No   
If yes, please describe \_\_\_\_\_

Is %back up+information stored offsite? (Ensure client confidentiality is maintained.) Yes  No   
How often? \_\_\_\_\_

Are ~~the~~ restore+procedures in place? Yes  No

Have ~~the~~ restore+procedures been tested? Yes  No

If yes, describe how \_\_\_\_\_

## 13. ACCOUNTING RECORDS

(a) Responsibility for regular (day to day) maintenance and updating of accounting records is assigned to:  
Name \_\_\_\_\_

Has this person had this responsibility for 2 years or more prior to year end? Yes  No

If no, please provide date of hire or the date this responsibility was assigned: \_\_\_\_\_

Qualifications (Education/Experience) \_\_\_\_\_

Phone \_\_\_\_\_

(b) Was a ~~spot~~ audit+or ~~review~~+conducted by the Law Society of Saskatchewan during the fiscal year?

Yes  No

If yes, please provide a copy of the resulting report and all related correspondence to the TA-5(S) accountant unless your firm is exempt from filing an Accountant's Report form for the current year.

(c) Was the corrective action outlined by the member/firm in response to each issue/concern (if any) noted by the Law Society as part of last year's TA-3/TA-5(S) review process implemented?

Yes  No  No Issues

If no, list all remaining outstanding issues below.

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

Please provide a copy of the TA-3/TA-5(S) review report and all related correspondence to the TA-5(S) accountant unless your firm is exempt from filing an Accountant's Report (TA-5(S)) for the current year.

(d) The law firm maintained the following financial records:

i) a daily trust journal showing for trust receipts the receipt date, receipt or identification number, source of funds, client reference, form (cash, cheque etc.) in which trust monies are received and amount, and for trust disbursements showing the date, cheque number, payee, client reference and amount in accordance with subrule 962(a): Yes  No

ii) client trust ledger showing for each client the amount and form (cash, cheque, etc.) of each trust receipt, the amount of each trust payment, the date of each receipt and payment and a running balance in accordance with subrule 962(b): Yes  No

iii) a trust transfer record showing all file-to-file trust transfers in accordance with subrule 962(c): Yes  No

**Note: A chronological file of transfer memoranda signed by the member is acceptable.**

iv) monthly trust reconciliations consisting of the following (Rule 970):  
- bank reconciliations: Yes  No   
- client trust listings showing client name or number and amount: Yes  No   
- explanations for any differences or adjustments: Yes  No   
- separate (interest bearing) trust accounts (if any): Yes  No

v) a daily general journal showing the receipt date, receipt number, source of funds, form (cash, cheque, etc.) in which general funds were received and amount of general receipts and showing the date, cheque number, payee and amount for general payments in accordance with subrule 963(a): Yes  No

- vi) if cash in excess of \$500 is received, the member or person authorized by the member to receive cash (trust and/or non-trust) completes or generates a duplicate receipt identifying:
  - the date cash is received: Yes  No
  - the person from whom cash is received: Yes  No
  - the amount of cash received: Yes  No
  - the client for whom cash is received: Yes  No
  - any file number in respect of which cash is received: Yes  No
- vii) the duplicate receipt referred to in vi) above is signed by:
  - the member or person authorized by the member to receive cash; Yes  No
  - and by the person from whom cash is received (Rule 909(6)): Yes  No
- viii) an accounts receivable ledger or other suitable system showing the law firm/client position in accordance with subrule 963(b): Yes  No
- ix) a numerical file of copies of billings or billing journal showing accounts rendered to clients in accordance with subrule 963(c): Yes  No
- x) the above listed accounting records are supported by appropriate records and documentation including, but not limited to:
  - cancelled cheques or cheque images (hardcopy). Yes  No
  - bank statements: Yes  No
  - receipts: Yes  No
  - duplicate deposit slips: Yes  No
  - invoices or other documentation to support all disbursements made by the firm on behalf of clients (trust or general account) as required by subrules 962(f) and 963(d):
- xi) were accounting records listed in Rule 961(2) printed and retained in hardcopy form? Yes  No

(e) Cash Transactions

- i) Have procedures required to be implemented as a result of Rule 909 been implemented? Yes  No
- ii) Has your firm received cash in an aggregate amount in excess of \$7,500.00 in respect of any one client matter or transaction since September 2005 that was **not** exempt under Rule 909(4) that has not been reported on this form in prior years? Yes  No

If yes, please provide particulars.

Name	Matter	Amount	Authority/Particulars
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Outline any resulting or corrective action taken.

\_\_\_\_\_

\_\_\_\_\_

- iii) Was any amount of cash received in excess of \$7,500.00 refunded? Yes  No  N/A
- If yes, what was the amount of the refund(s): \_\_\_\_\_
- Was refund(s) in excess of \$1,000.00 paid in cash as required by (Rule 909(4))? Yes  No  N/A
- Was a receipt signed by the person receiving the refunded cash in excess of \$1,000.00 obtained and retained by the firm? Yes  No  N/A

If refunded other than by cash, please explain method used to refund monies: \_\_\_\_\_

- If refund was made in cash, was cash obtained by preparing a cheque payable to:
  - the firm? Yes  No  N/A

- the member? Yes  No  N/A   
 - an employee? Yes  No  N/A   
 - other? Please explain: \_\_\_\_\_
- 

Was the name and/or file reference number of the client on whose behalf the refund was made shown:

- on the face of the cheque (i.e. in description area)? Yes  No  N/A   
 - in the daily trust or general journal? Yes  No  N/A

(f) Client Identification/Verification

- i) Have you reviewed the Rules outlining Client Identification and Verification Requirements (Rules 1020 to 1029) along with related FAQs (refer to Law Society website - Client Identification)? Yes  No
- ii) Have **all** requirements of Rules 1020 to 1029 been implemented? Yes  No
- iii) Do you have a reliable system/process in place to **identify** all clients pursuant to Rule 1021? Yes  No
- iv) Do you have a reliable system/process in place to **verify** the identity of all clients upon receipt of instructions to:
- receive Yes  No
  - pay Yes  No
  - transfer Yes  No
- funds subject to exemptions in Rule 1024.

If the answer to any one of the above questions is **no** please provide further information outlining how requirements were **not** met, corrective action taken, when corrective action was taken etc.

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**Note:** Due to the increasing number of scams and money laundering schemes specifically directed at lawyers, it is important that these Rules be strictly followed particularly when dealing with "faceless" clients.

- (g) The firm retains financial records for at least 6 or 10 years in accordance with Rules 909, 980 and 981. **Note: Other legislation (i.e. the Income Tax Act) may require certain records to be retained for a different period of time.** Yes  No
- All financial records are maintained in an appropriate secure location(s) which adequately protects client confidentiality and privacy. Yes  No

Please describe location(s) and security: \_\_\_\_\_

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- (h) The firm prepares and retains monthly general bank account reconciliations (Rule 963(3)). Yes  No
- (i) Financial records are prepared in ink or other permanent form (Rule 961). Yes  No
- (j) Financial records are maintained using a double entry accounting system. Yes  No
- (k) Trust cheques are clearly labelled **trust** on the face of the cheque. Yes  No
- (l) Trust cheques contain a reference to the client (ie name or reference number) in the memo section on the face of each cheque. Yes  No
- (m) Trust bank statements (pooled and SIBA) are clearly labeled **trust** on the face of the statement. Yes  No
- (n) Are there stale-dated cheques (more than 6 months) on the trust bank reconciliation? Yes  No

- (o) Were all trust withdrawals other than transfers from a ~~separate~~ (interest bearing) trust account to a pooled trust account:
- made only from a pooled trust account? Yes  No
  - made only by consecutively numbered cheques? Yes  No
  - made payable to the order of the person to whom the money was owing? Yes  No
  - signed by at least 1 lawyer in the firm? Yes  No
- If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- (p) Separate interest bearing trust accounts (SIBAs) were in all cases always opened in the ~~name~~ of the member/firm in trust for the particular client on the records of the Financial Institution. Yes  No  N/A
- (q) Interest earned on ~~separate~~ (interest bearing) trust accounts (SIBAs) was recorded on the client trust ledger card promptly to the credit of the client? (Interest must be recorded in the trust records no later than 1 month after being paid into the account or added to the investment notification provided by the Financial Institution.) Yes  No  N/A
- If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- (r) Financial records reflect all financial transactions during and up to the end of the reporting period. Yes  No
- (s) Trust transactions were entered in all appropriate accounting records promptly and, in any event, within 3 business days of the transaction (subrule 964(1)). Yes  No
- (t) Were all trust monies deposited as soon as practicable upon receipt? (i.e. next banking day) Yes  No
- (u) Were all trust monies received, deposited **directly** and **firstly** to the firm's **pooled** trust account (Rule 910(1))? Yes  No
- (v) Non-trust transactions were entered in all appropriate accounting records promptly (subrule 964(2))? Yes  No
- (w) Are monies to which the member becomes entitled (i.e. fees, disbursements, etc.) withdrawn from the trust account as soon as practicable (i.e. within one week)? Yes  No
- If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- (x) Were funds withdrawn from trust for fees and/or disbursements **always**:
- paid by cheque unless refunded in cash in accordance with subrule 909(4)(d)? Yes  No
  - deposited to the firm's general account? Yes  No
  - paid based on a **previously prepared** invoice, a copy of which was provided to the client in accordance with Rule 941? Yes  No
- If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- (y) Do you accept payment of trust monies received via
- credit cards? Yes  No
  - debit cards? Yes  No
- If yes, are amounts deposited **directly and firstly** to a **pooled trust** account? Yes  No  N/A
- If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(z) Do you accept payment of general monies received via  
 - credit cards? Yes  No   
 - debit cards? Yes  No   
 If yes, are amounts deposited directly and firstly to a general account? Yes  No  N/A   
 If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(aa) Do you wire funds from trust? Yes  No   
 If yes, what originates the transaction?  
 - cheque to bank Yes  No  N/A   
 - letter signed by member to bank Yes  No  N/A   
 - other- Explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Note:** Rules require all wire transfers to be originated by cheque.

(bb) Were all trust transfers from one client to another authorized in writing and signed by a member? Yes  No

(cc) Does the member ensure that trust reconciliations are completed by the 30<sup>th</sup> of the month following by reviewing, dating and signing the reconciliation(s) (Rule 970(5))? Yes  No

(dd) Do any client trust balances at the end of the reporting period pertain to accounts having no legitimate trust activity for 3 or more years? Yes  No

If yes, please list those accounts along with reason(s) why monies remain in trust or outline corrective action taken and when.

Account Name or Number	Amount	Reason/Corrective Action
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Note:** If corrective action includes rendering a billing to the client, the client must be provided with a copy of that billing.

(ee) Was there at any time during the reporting period a balance on deposit on behalf of any client that was insufficient to meet all trust obligations to that client? Yes  No

(ff) Was any trust shortage restored immediately upon discovery by the payment of sufficient funds into trust to cover such shortage? Yes  No  N/A

If no, please provide details: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(gg) All trust shortages in excess of \$1,000 (if any) during the reporting period were immediately reported to the Executive Director of the Law Society of Saskatchewan in writing (Rule 971(2))? Yes  No  N/A

If no, please provide details: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(hh) Are required collections and remittances of GST, PST and employee deductions up to date? Yes  No

If no, please provide details, including amount in arrears and time period in arrears by type of collection: \_\_\_\_\_

14. EXECUTOR/PERSONAL REPRESENTATIVE/POWER OF ATTORNEY

Provide details of all members of the firm who, in addition to acting in the capacity of barrister or solicitor, acted alone as an executor or power of attorney (excluding power of attorney on corporation files), a trustee or as a personal representative of a person/entity (exclude registered head offices for Saskatchewan corporations).

Lawyer	Role (i.e. Power of Attorney, Executor, etc.)	Estate/Trust/Client	Are these included in firm's trust records and accounts.	None <input type="checkbox"/> or If no, provide reason.
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>	_____

Please provide reason (attachment) for each case where these funds were not included in the firm's trust accounts at any time during the fiscal year end.

15. ESTATE FILES

List estate files that have been open for more than 3 years as at the designated year end. **(NB - Include files for minors, dependent adults, etc. as well as deceased persons.)** None  or

File Name and/or Number	Date of Death	Date File Opened	Amount in Trust - Year End
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**For each estate listed above, please outline status (attachment) and expectations for finalization.**

16. LOANS/RELATED ENTITIES

(a) Has a member of the firm, their spouse (including common law) or an entity where the member and/or spouse (including common law) has an ownership interest (20% or greater), directly or indirectly:

i) borrowed money from a client \* (not in the regular business of loaning money) during the fiscal year? Yes  No

If yes, please list. Lawyer	Client	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____

ii) loaned or advanced money to a client\* during the fiscal year? Yes  No

If yes, please list. Lawyer	Client	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____

\* excludes a corporate client that was wholly owned by the practitioner or the practitioner and related parties at the time of the loan.

- (b) Were any monies held in trust at any time during the year for a member of the firm or related parties or for any entity in which a member of the firm or related parties held or hold a greater than 20% interest? Yes  No

If yes, please provide details: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

17. CERTIFICATION - ACCOUNTANT/BOOKKEEPER/HEAD OF ACCOUNTING DEPARTMENT (IF OTHER THAN MEMBER)  
**To the best of my knowledge and belief the information contained and provided in this TA-3 report is true and correct.**

Date: \_\_\_\_\_  
 \_\_\_\_\_  
**Signature of Bookkeeper/Accountant (Refer to Item 13(a))**

18. SUCCESSION PLAN

- (a) Is this form being completed on behalf of an office of the Saskatchewan Legal Aid Commission? Yes  No

If yes, please proceed to Section #19. If no, please complete the remainder of this section.

Do you have a succession plan ready for implementation if you are no longer able to carry on the practice of law (i.e. illness, injury, death, etc.)? Yes  No

If yes,

- i) and you are a sole practitioner, has another firm and/or active member(s) of the Law Society of Saskatchewan agreed in writing and signed to accept responsibility for carrying on or winding up your practice? Yes  No

- OR -

- ii) in the case of firms with 2 or more members, has responsibility for carrying on and/or winding up your practice been accepted in writing and signed by current partners and/or associates within the firm? Yes  No

If no, please describe other formal arrangement, if any: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

If the answer to i) or ii) is ~~no~~ **yes**, please provide name(s) and contact information of firm and/or active member(s) accepting this responsibility or, in the case of firms with 2 or more active members, the primary active member(s) accepting this responsibility.

Firm Name: \_\_\_\_\_

Member: \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Phone No. : \_\_\_\_\_

Has this agreement been reviewed in the last two years by both parties? Yes  No  First Year   
 Approximate date when the agreement was last reviewed \_\_\_\_\_

If you are practicing as a sole practitioner, is this arrangement and/or agreement referenced in your Will? Yes  No  N/A

(b) Does the firm carry business interruption insurance? Yes  No

19. DISCLOSURE BY FINANCIAL INSTITUTION

In accordance with Rule 966, authorization is hereby provided permitting the Financial Institutions listed in Point #6 of this form to disclose to the Law Society of Saskatchewan any of the following:

- (a) an overdraft in the trust account;
- (b) the presentation of a cheque to the Financial Institution which, if honored, would result in an overdraft in the trust account;
- (c) any other circumstance which may indicate that the balance of the trust account may be insufficient to satisfy the legitimate claims against it.

I/We release the Financial Institution and/or its officers of any claim which the member/firm may have against the Financial Institution and/or its officers as a result of disclosing this information.

20. CERTIFICATION - MEMBER

(a) I/We certify that to the best of my/our knowledge and belief the foregoing information is true and correct and the Rules of the Law Society of Saskatchewan respecting accounting procedures and maintenance of accounting records as outlined in the Rules of the Law Society of Saskatchewan have been complied with.

(b) Funds held in trust at the end of the reporting period according to bank reconciliations and trust listings attached are:

(1)	Pooled Trust Account(s) - Total	\$ _____
(2)	Separate (Interest Bearing) Trust Account(s) - Total	\$ _____
(3)	Total Trust Liability - Per Client Trust Listing(s)	\$ _____

**Note:** (1) plus (2) must equal (3). If not, please provide explanation.

\_\_\_\_\_

(c) All monies held in trust must pertain to active/ongoing matters. Monies that do not pertain to active/ongoing matters cannot be held in trust even at the client's request - Rules 942(4) and 1301(1).

All client trust balances included in 20(b)(3) above pertain to active/ongoing matters?

Yes  No

If no, a listing of trust balances at the end of the reporting period that do not pertain to active/ongoing files is attached and any monies held in trust at the client's request which do not pertain to active/ongoing matters are identified thereon.

Yes  No  N/A

**Note:** All and only members having signing authority on any firm trust account during the reporting period must sign this form.

Name

Signature of Member(s)

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

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

