

- (a) did not maintain a trust bank account or handle trust money at any time; or
- (b) only used a trust bank account or handled trust money as a member of a firm required to file an annual trust account report;
- (c) has not withdrawn any funds held in trust;
- (d) was employed exclusively by a government body, except the Saskatchewan Legal Aid Commission and did not practise law outside the scope of that employment;
- (e) has complied with Part 15 of these Rules; and
- (f) within the time referred to in subrule 1604(1), has delivered to the Executive Director a statutory declaration in a form approved by the Executive Director.

(2) The Society may establish criteria upon which it may exempt a firm from the filing of document referred to in subrule 1604(1)(c).

### **Late Filing of Reports**

**1606(1)** A firm that does not comply with Rule 1602 or 1604 is in breach of these Rules and must pay an assessment of \$500 per month for each month until the Society receives the reports.

(2) A firm that does not comply with Rule 1604 shall, when the firm delivers the Accountant's Report, include a copy of listings and reconciliations referred to in subrule 1524(2) for each month subsequent to the period to which the Accountant's Report applies.

(3) A firm that does not comply with subrule 1604(1) within 4 months after the end of the fiscal period shall, unless the Executive Director authorizes in writing to the contrary, deliver to the Executive Director by the end of each month until subrule 1604(1) is complied with, the monthly trust reconciliation referred to in subrule 1524(1).

(4) If a firm has not delivered an Accountant's Report when required, the Executive Director may do one or both of the following:

- (a) engage or assign a qualified accountant to complete the Accountant's Report;
- (b) order an examination of the firm's books, records and accounts pursuant to subrule 1533(1).

### **Credentials to Complete Accountant's Report**

**1607** An Accountant's Report shall be completed and signed by a licensed Chartered Professional Accountant in public practice.

### **Instruction Respecting Minimum Standards**

**1608** An Accountant's Report shall be completed in accordance with the minimum standards published by the Society.

### **Monthly Reports**

**1609(1)** A firm shall deliver to the Society, on a monthly basis or on demand, any of the books, records and accounts described in Part 15 if required by:

- (a) Rule 1602, Trust Account Commencement Report;
- (b) any penalty or requirement assessed pursuant to subrules 1130(3) or 1132(1); or
- (c) the Society, at its discretion.

(2) The books, records and accounts to be delivered pursuant to subrule (1) shall be delivered not more than 30 days after the end of the period to which they pertain, unless otherwise permitted in writing by the Society.

#### **Late Filing of Monthly Reports**

**1610** A firm that does not comply with Rule 1609 is in breach of these Rules and must pay an assessment, to be invoiced by the Society, at \$500 per month for each month until the reports are received by the Society.

#### **Appeal of Late Filing Assessment**

**1611** A firm assessed a penalty pursuant to Rules 1606 or 1610 may appeal the penalty in writing to the Executive Director within 15 days of the receipt of the assessment.

#### **Disqualified from the Practice of Law**

**1612(1)** The Executive Director may disqualify a member from the practice of law who is in breach of Rule 1602, 1604, 1609, or 1606.

(2) The Executive Director may notify the member that the member will be disqualified within 30 days or such further period as may be determined by the Executive Director.

(3) A member who has been disqualified from the practice of law pursuant to subrule (1), may apply to the Executive Director for reinstatement by;

- (a) complying with Rules 1602, 1604, 1609 or 1606; and
- (b) paying to the Society any fees, assessments, fines, costs, arrears or other amounts owing to the Society pursuant to this Part.

[Rule 1612(1) and (3)(a) amended, February 14, 2020]