



# Trust Assurance

## Compliance Audit Sample Letter

[date]

**CONFIDENTIAL**

Dear: [member]

**Re: Compliance Audit Scheduled March 1, 2016 (File #000000-001/20160000)**

We have selected your law practice for a Compliance Audit under Law Society Rule 3-85. Auditor Name, CPA, CGA, Trust Assurance Auditor, will be conducting the audit at your chief place of practice starting on **March 1, 2016**, for an estimated three days.

The audit will examine your compliance with Law Society Part 3 - Division 7 Rules covering Trust Accounts and Other Client Property, which includes both the trust and general accounts of the practice. You will find a full set of these Rules on the Law Society website: [www.lawsociety.bc.ca](http://www.lawsociety.bc.ca).

Section 88 of the Legal Profession Act preserves the confidentiality or privilege that may be contained in any documents provided to the compliance auditor. Section 88 (3) of the Act provides that a person who, during the course of an investigation, audit, inquiry or hearing acquires information or records that are confidential or subject to solicitor-client privilege, must not disclose that information or those records to any person except for a purpose contemplated by the Act or the Law Society Rules.

**We require records for the period from January 1, 2015 up to the date of our arrival on March 1, 2016.** We ask that you have all documents listed on the enclosed *Compliance Audit Books & Records Checklist* assembled for the auditor at the start of the audit. Under Rule 3-86 (1), a lawyer who does not produce and permit the copying of records and other evidence or provide explanations as required under Rule 3-85 (2) (b) will be suspended until the records are produced, copying is permitted and explanations are provided.

We have also enclosed a *Confirmation of Law Foundation of BC Interest Remittance Form*. Please send the form to each financial institution with which you hold a pooled trust account. In addition, we ask that you follow up with your financial institution if you have not received the completed confirmation form back one week prior to the start of the audit.

In summary, please:

1. Fax back the enclosed *Acknowledgement of Compliance Audit Form* by **(1 week)**.
2. Send the *Confirmation of Law Foundation of BC Interest Remittance Form* to each financial institution with which you hold a pooled trust account as soon as possible.
3. Assemble all requested records and cross-reference them to the *Compliance Audit Books & Records Checklist* by the start of the audit.

Auditor Name will be contacting you one week prior to the start of the audit to confirm the time of arrival. Any requests to reschedule the audit must be received in writing before the acknowledgement form is received.

Prior to the commencement of the audit, please ensure that you have made arrangements for a suitable working space, including a desk/table, chair and access to an electrical outlet. If you are unable to provide a suitable working space, or should your chief place of practice be in your residential home, please contact Auditor Name as soon as possible.

We thank you in advance for your cooperation with the compliance audit process and for providing a respectful work environment.

If you have questions about the Compliance Audit, please contact Auditor Name directly at **604.###.####** or **auditor@lsbc.org**.

Yours truly,

Manager  
Trust Regulation Group

Enclosure(s)

Reply to: Direct line: 604.###.####  
Fax: 604.646.5917  
E-mail: trustaccounting@lsbc.org