

Improper accounting practices

BARRIE HAROLD NEFF

Victoria, B.C.

Called to the bar: May 10, 1977

Ceased membership: January 1, 1997

While practising as a sole practitioner in 1995, Mr. Neff failed to maintain adequate accounting records in that he failed to keep cash books or client ledgers, contrary to Law Society Rules 842 and 843 (now Rules 3-60 to 3-62) and he failed to prepare monthly trust reconciliations, contrary to Rule 860 (now Rule 3-65). Mr. Neff prepared no formal bookkeeping records until after June 24, 1996.

Mr. Neff closed his law practice in December, 1995 and at that time held a trust balance of \$130.80, which was owed to two clients. He failed to remit this money to the clients to whom it belonged but instead removed it from trust without supporting billings or the consent of the clients. Mr. Neff refunded this money to the clients in mid-1996. On a \$185 bill remitted to another client, Mr. Neff failed to charge the client GST, although he did charge PST.

Mr. Neff withdrew from membership in the Society at the end of 1996. In May, 1999 he admitted to the Discipline Committee that his conduct constituted professional misconduct. Under Law Society Rule 4-21, the Committee accepted Mr. Neff's admission and his undertaking not to:

- apply for reinstatement for three years from the date of his admission;
- apply for membership in any other law society without first advising the Law Society of B.C. in writing;
- permit his name to appear on the letterhead of any lawyer or law firm without the written consent of the Law Society;
- work for any other lawyer or law firm in B.C. without the written consent of the Law Society.

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