

Daniel Bruce Geller

West Vancouver, BC

Called to the Bar: May 15, 1974

Discipline hearing: June 23, 2004

Panel: Gordon Turriff, QC, as a one-Bencher panel by consent

Report issued: July 13, 2004, indexed as 2004 LSBC 24

Counsel: Todd Follett, for the Law Society and Jerome D. Ziskrout, for Mr. Geller

Summary

Mr. Geller breached the Law Society Rules on trust accounting by failing to keep books, records and accounts in a wholly legible form, failing to maintain a general cash book or synoptic, failing to maintain a complete accounts receivable ledger or other suitable system and failing to maintain copies of bank-validated duplicate deposit slips for all deposits. The hearing panel ordered that he pay a \$2,000 fine and \$5,000 as costs of the hearing and that he employ a Chartered Accountant to perform all required accounting work and to report to the Law Society on certain accounting requirements.

Facts

A Law Society audit of Mr. Geller's practice, covering the period October 1, 2000 to September 30, 2002, revealed that Mr. Geller had breached the Law Society Rules on trust accounting in that he failed to maintain:

records in wholly legible form, as required by Rule 3-59(2);

a general cash book or synoptic, as required by Rule 3-61(1)(a);

a complete accounts receivable ledger or other suitable system, as required by Rule 3-61(1)(b);
and

copies of bank-validated deposit slips for all deposits, as required by Rule 3-61(1)(c).

Verdict

The hearing panel found, and Mr. Geller admitted, that he had breached the Law Society Rules.

Penalty

The panel ordered that Mr. Geller:

pay a \$2,000 fine by December 23, 2004;

employ a Chartered Accountant to perform all required accounting work in his practice and, at his expense, direct the accountant to report to the Law Society at six-month intervals, beginning January 6, 2005, on the following:

- a) that he has kept a synoptic;
- b) that he has maintained an accounts receivable ledger or other suitable system; and
- c) that he has maintained copies of bank-validated duplicate deposit slips for all deposits.

pay \$5,000 as costs of the hearing by December 23, 2004.

The panel noted that Mr. Geller's neglect of record-keeping occurred at a time when he was distracted by an unfortunate combination of events in his personal life and he had provided assurances that the breaches would not be repeated.