

THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

150A

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TUESDAY, APRIL 2, 2019

No. 31A

Amendments to Canons of Professional Ethics



Amendments to Canons of Professional Ethics



No. 55B

THE LEGAL PROFESSION ACT

THE LEGAL PROFESSION (ACCOUNTS AND RECORDS) (AMENDMENT) REGULATIONS, 2019

In exercise of the powers conferred on the General Legal Council by sections 12(7) and 35 of the Legal Profession Act, and every other power hereunto enabling, the following Regulations are hereby made:

1. These Regulations may be cited as the Legal Profession (Accounts and Records) (Amendment) Regulations, 2019 and shall be read and construed as one with the Legal Profession (Accounts and Records) Regulations, 1999 (hereinafter called “the Principal Regulations”).

2. Regulation 2(3) of the Principal Regulations is hereby amended by deleting the words “where the attorney receives trust money” and inserting immediately after the word “Regulations” the words “and any such agreement shall be void and of no effect”.

3. Regulation 4 of the Principal Regulations is hereby amended as follows:

- (i) Regulation 4(2)(c) of the Principal Regulations is hereby amended by deleting the word “forthwith” and by inserting in place thereof the words “without delay”.
- (ii) Regulation 4(2)(e) of the Principal Regulations is hereby amended by inserting “representing” before the words “interest earned”.
- (iii) Regulation 4(2)(f) of the Principal Regulations is deleted in its entirety.

4. Regulation 15(5) of the Principal Regulations is hereby amended by deleting “paragraph 5” and replacing it with “paragraph 4(b)”.

5. Question 17 of the First Schedule to the Principal Regulations is hereby amended by inserting the words “do they” before the words “give a true and complete picture”.

6. The Second Schedule of the Principal Regulations is hereby amended by deleting that Schedule in its entirety and substituting the following as the Second Schedule:

SECOND SCHEDULE

Regulation 16(1)

Accountant's Report under the Legal Profession (Accounts and Records) Regulations, 1999

To: The Secretary
The General Legal Council

Dear Sir/Madam,

This report is prepared in respect of
practising at

1. I am informed by the attorney/firm * that he/she/they is/are engaged in the private practice of law as [a firm practicing under the name and style of []].
2. I am informed by the attorney/firm that at the reporting date

(a) the names and attorney numbers of all partners are:—

Name	Attorney Number

(b) the names and attorney numbers of all attorneys employed are:—

Name	Attorney Number

(c) the names and attorney numbers of all attorneys who became partners or employees during the reporting period² are:—

Name	Attorney Number	Date Joined

SECOND SCHEDULE, *contd.*

(d) the names and attorney numbers of all attorneys who ceased to be partners or employees during the reporting period are:—

Name	Attorney Number	Date Joined	Date Ceased

3. I am informed that accounts are maintained with the following banks or other financial institutions in connection with the attorney's practice:

Name of Bank/Institution	Branch	Specific Trust Account(s) (check box (v) if applicable)	General Trust Account(s) (check box (v) if applicable)

4. NB: this section need not be completed where the attorney operates in a partnership.

Has the Attorney, being a sole practitioner, added any other signatory on any of the foregoing accounts [insert Yes or No]: _____

If so, please specify:

Account	Names	Address	Email Address(es)	Telephone Number(s)

SECOND SCHEDULE, *contd.*

5. I have inspected the books, records and accounts produced to me for the practice of the attorney and, although I express no opinion on their accuracy or completeness, I report that my inspection indicated that the attorney/firm during the financial year ended day of 20 appears³ (does not appear) to have maintained:—
- (a) a book of original entry showing the date of receipt and source of money received in trust for every client and identifying the client concerned;
 - (b) a book of original entry showing every disbursement out of money held in trust for every client, and the date of every disbursement and the name of every recipient;
 - (c) a clients' trust ledger showing separately for each person on whose behalf money has been received in trust all such money received and disbursed, and any unexpected balance;
 - (d) a record showing all transfers of money between clients' trust ledger accounts and explaining the purpose for which each transfer is made;⁴
 - (e) a book of original entry showing the date of receipt and source of all money received other than trust money;
 - (f) a book of original entry showing all disbursements of money other than trust money and showing the date of every disbursement, and the name of every recipient;
 - (g) a fees book or chronological file of copies of bills showing all fees charged and other bills issued to clients, the dates of such bills and charges, and identifying the clients so charged;
 - (h) bank statements or pass books, paid cheques and detailed duplicate deposit slips for all trust and other accounts or such other supporting documentation evidencing the payment out of and the receipt into all trust and other accounts;
 - (i) pursuant to regulation 5 of the Legal Profession (Accounts and Records) Regulations, 1999:—
 - (1) A monthly comparison of the total of the balances shown by the client's trust ledger accounts of the liabilities to the clients, including those for whom trust money is held in trust accounts, with the cash account balance;
 - (2) a reconciliation statement showing the cause of the difference, if any, shown by the above comparison; and

SECOND SCHEDULE, *contd.*

- (3) a reconciliation of that cash account balance with the balances shown on trust account bank pass book or statements and money held elsewhere;
- (j) An index or equivalent single source for identification of all trust accounts, inclusive of a statement of the number of each such trust account and the name and location of the bank in which it is kept;
- (k) A register, book, or chronological file of copies of all undertakings given in his or her practice as an attorney, showing the nature or amount of the undertaking, on whose behalf it was given and to whom it was given and date of discharge, if applicable;
- (l) A register of all certificates of title to property, wills, securities and heirlooms held in his or her custody or possession on behalf of clients;
- (m) such other books, records or accounts as are required by regulation 6 of the said Regulations:—

[but the relevant provisions of the Regulations requiring the maintenance of such books, records or accounts do not appear to be applicable to the attorney because

[

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6. I am informed that the books, records books, records and accounts produced to me for the practice are kept and maintained at the following address(es):

[insert address(es)]

7. With regard to any item of paragraph 5(a) to (l) above not answered affirmatively, we report particulars as follows:—

[set out comments]

8. In connection with item (i) of paragraph 5 above, I have reviewed the books and other data produced to me [in a case where these have been produced] in accordance with the guidelines specified by the General Legal Council and comment generally as follows in respect of differences and overdrawn accounts:—

[set out comments]

SECOND SCHEDULE, *contd.*

but, since the above review does not constitute an audit, I can express no opinion as to whether or not there were any overdrawn trust accounts or shortages in trust funds during the reporting period² which are not disclosed in the said books and data or whether otherwise the said books and data were accurate or complete.

Name of Accountant

Signature _____

Address

Date

SECOND SCHEDULE, *contd.*

I am the attorney filing this report [on behalf of *[insert name and style of partnership]*] and to the best of my knowledge and belief the facts as reported herein are accurate.

Full name of Attorney _____

Attorney's e-mail address _____

Fax No.: _____

Signature _____

Date

NOTES

1. Where the practice is carried on by more than one attorney, indicate whether this report covers all members of the firm or whether individual reports are being submitted.
2. The reporting period is the financial year covered by the Accountant's inspection, and the reporting date is the last day of that financial year.
3. State if inapplicable and why.
4. Any partner may sign this Report on behalf of a firm. The partner should include beneath his signature the word "Partner" to indicate that he is a partner in the firm.

Dated this 27th day of March, 2019.

ALLAN S. WOOD, Q.C.
Chairman,
General Legal Council.

ALTHEA RICHARDS
Secretary,
General Legal Council.