STATUTORY INSTRUMENTS.

S.I. No. 494 of 2013

SOLICITORS ACCOUNTS (AMENDMENT) REGULATIONS, 2013
S.I. No. 494 of 2013

SOLICITORS ACCOUNTS (AMENDMENT) REGULATIONS, 2013

THE LAW SOCIETY OF IRELAND, in exercise of the powers conferred on them by sections 4, 5 and 66 (as substituted by section 76 of the Solicitors (Amendment) Act, 1994) and 71 (as amended by section 69 of the Solicitors’ (Amendment) Act, 1994 as substituted by section 4 of the Solicitors (Amendment) Act, 2002) of the Solicitors’ Act, 1954 and of every other power enabling them and with the concurrence of the President of the High Court HEREBY MAKE the following regulations:

Citation

1. (1) These Regulations may be cited as the Solicitors Accounts (Amendment) Regulations, 2013.


Construction

(2) These Regulations shall be construed together with and in accordance with the Solicitors Accounts Regulations 2001 (S.I. No. 421 of 2001) as amended by the Solicitors Accounts (Amendment) Regulations, 2005 (S.I. No. 719 of 2005) as further amended by the Solicitors Accounts (Amendment) Regulations, 2006 (S.I. No. 111 of 2006) and with the provisions of section 66 (as substituted by section 76 of the Solicitors (Amendment) Act 1994) of the Solicitors Act, 1954.

Commencement

(3) These Regulations shall come into operation on 1st day of January 2014.

Definitions

2. In these Regulations—

“the Principal Regulations” means the Solicitors Accounts Regulations, 2001 to 2006.

Amendment of Regulation 2 (definitions) of the Principal Regulations

3. (1) Regulation 2 of the Principal Regulations is amended as follows—

(a) in the definition of “accounting records” by inserting “(including, where applicable, as a personal insolvency practitioner)” after “kept by a solicitor arising from his or her practice as a solicitor”;

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 20th December, 2013.
(b) by inserting the following definition before the definition of ‘Acts’:

“‘Act of 2012’ means the Personal Insolvency Act, 2012 (No. 44 of 2012)”;

(c) in the definition of “client” by inserting “and the debtor under an insolvency arrangement” after “and includes a beneficiary to an estate under a will, intestacy or trust”;

(d) in the definition of “client matter” by inserting “or to an insolvency arrangement” after “or to a controlled trust or non-controlled trust”;

(e) in the definition of “clients’ ledger account” by inserting—

(i) “or insolvency arrangement account” after “or non-controlled trust account”; and

(ii) “or insolvency arrangement” after “or controlled trust or non-controlled trust”;

(f) in the definition of “clients’ moneys” by inserting the following after 2(1)(iv):

“(v) moneys held or controlled by a solicitor in accordance with an insolvency arrangement”;.

(g) by inserting the following definitions before the definition of “documents”:

“debt settlement arrangement’ has the meaning given in the Act of 2012”; and

“debtor” means, in relation to an insolvency arrangement, the debtor who has entered into that insolvency arrangement”;

(h) by inserting the following definitions before the definition of “legal services”:

“insolvency arrangement” means a debt settlement arrangement or a personal insolvency arrangement;

“insolvency arrangement account” means an account (whether a current bank account or a deposit bank account) opened and kept by a personal insolvency practitioner at a bank, which account is used solely for the purposes of receiving payments from a debtor and transmitting such payments to creditors (after the deduction of any fees, costs and outlays payable to the personal insolvency practitioner permitted to be made under the Act of 2012, these Regulations and the insolvency arrangement) and in the title of which account the words “insolvency arrangement” appears or
which is otherwise clearly designated as an insolvency arrangement account; provided that a reference in these Regulations to “an insolvency arrangement account” or “the insolvency arrangement account” or “insolvency arrangement account” shall, unless the particular circumstances or the context (or both) otherwise require or requires, refer to the totality of insolvency arrangement accounts opened and kept by the personal insolvency practitioner;

“insolvency arrangement moneys” means moneys received, held or controlled by a personal insolvency practitioner which are subject to an insolvency arrangement in respect of which he is acting as the personal insolvency practitioner”;

(i) by inserting the following definitions before the definition of “practice year”:

“personal insolvency arrangement” has the meaning given in the Act of 2012; and

“personal insolvency practitioner” means a solicitor who is authorised in accordance with the Act of 2012 to carry on the practice of a personal insolvency practitioner”.

Amendment of Regulation 3 (solicitors to whom these Regulations apply) of the Principal Regulations

4. Regulation 3(1) of the Principal Regulations is hereby amended by inserting “and shall, for the avoidance of doubt, apply to all solicitors carrying on practice as a personal insolvency practitioner as defined in the Act of 2012” after “whether as a sole practitioner or as a partner in a firm of solicitors”.

Amendment of Regulation 6 (Treatment of ‘mixed’ moneys and exceptions to requirement to lodge clients’ monies to client account) of the Principal Regulations

5. Regulation 6(1) of the Principal Regulations is hereby amended—

(i) by inserting “(but not including insolvency arrangement moneys)” after “and/or other moneys”; and

(ii) by inserting the following after Regulation 6(1):

“(1A) Where a solicitor receives insolvency arrangement moneys co-mingled with other moneys, a solicitor shall not pay or lodge the insolvency arrangement moneys into an account other than an insolvency arrangement account. For the avoidance of doubt, it shall be a breach of these Regulations for insolvency arrangement moneys to be co-mingled with those of the personal insolvency practitioner or with those of any other person.”
Amendment of Regulation 12 (Books of account to be maintained by solicitor) of the Principal Regulations

6. (1) The following is hereby inserted in Regulation 12 after Regulation 12(5):

“12. (5A) Without prejudice to the generality of clause (1) of this Regulation, and of Part III(C) (relating to insolvency arrangements) a personal insolvency practitioner shall, as appropriate, record his or her transactions with insolvency arrangement moneys in the same way as is provided for in subclauses (a) and (b) of clause (4) of this Regulation in respect of clients' moneys.”

(2) Regulation 12(6) of the Principal Regulations is hereby amended by inserting “and other than insolvency arrangement moneys)” after “and other than controlled trust moneys or non-controlled trust moneys.”

(3) Regulation 12(7)(a)(i) of the Principal Regulations is hereby amended by inserting “or insolvency arrangement moneys” after “in respect of controlled trust moneys or non-controlled trust moneys.”

Amendment of Regulation 19 of the Principal Regulations

7. The following is hereby inserted in Regulation 19 after “Part III(B) — NON CONTROLLED TRUSTS”:

“PART III (C) — INSOLVENCY ARRANGEMENTS

General duty to pay insolvency arrangement moneys into insolvency arrangement account

19A. A personal insolvency practitioner, who receives, holds or controls insolvency arrangement moneys, shall, without delay, pay such insolvency arrangement moneys into an insolvency arrangement account opened and maintained solely for the insolvency arrangement concerned.

Moneys to be paid into insolvency arrangement account

19B. (1) Subject to clause (2) of this Regulation, a personal insolvency practitioner shall pay into an insolvency arrangement account such moneys as are:

(a) insolvency arrangement moneys received from or on behalf of the relevant debtor in respect of payments due under the insolvency arrangement; or

(b) refunds from a creditor, the personal insolvency practitioner or, as applicable, the bank for the credit of the relevant debtor, in order to correct any error in making the payments referred to at Regulation 19C(1)(a), 19C(1)(b), 19C(1)(c), 19C(1)(d) and in reversing the payments referred to at 19C(1)(e); or
(c) moneys which represent interest on insolvency arrangement moneys.

(2) A personal insolvency practitioner shall not hold moneys to which the personal insolvency practitioner is beneficially entitled in an insolvency arrangement account for longer than three months.

(3) No moneys, other than moneys which, as provided for in this Regulation or Regulation 19A, a personal insolvency practitioner is required or permitted to pay into an insolvency arrangement account, shall be paid into an insolvency arrangement account; and, where moneys are for any reason wrongly so paid, the personal insolvency practitioner shall, immediately on becoming aware of that fact, transfer the amount of such moneys to the account into which such moneys should have been paid in the first instance.

(4) For the avoidance of doubt, it shall be a breach of these Regulations:

(a) for a personal insolvency practitioner, having received insolvency arrangement moneys, to fail, without reasonable cause, to pay such insolvency arrangement moneys to the appropriate insolvency arrangement account(s); and

(b) for a personal insolvency practitioner, having received insolvency arrangement moneys, to fail, without reasonable cause, to record such receipt in his or her accounting records.

Withdrawals from insolvency arrangement account

19C. (1) A personal insolvency practitioner may withdraw from an insolvency arrangement account:

(a) moneys properly required for the payment on behalf of the debtor to a creditor according to his or her entitlement under the insolvency arrangement;

(b) moneys properly required for or towards payment of an amount due to the personal insolvency practitioner under the Act of 2012 and Regulations made pursuant to the Act of 2012 and in accordance with the insolvency arrangement in respect of outlays actually disbursed by the personal insolvency practitioner on behalf of that debtor in the course of the provision of legal services to the debtor for which the personal insolvency practitioner has adequate documentary proof that the moneys are properly due at the time of withdrawal;

(c) moneys properly available to be applied by the personal insolvency practitioner in satisfaction (in whole or in part) of professional fees payable under the Act of 2012 and
Regulations made pursuant to the Act of 2012 and in accordance with the insolvency arrangement where it has been made clear to such debtor that such moneys held by the personal insolvency practitioner are being or will be applied by the personal insolvency practitioner in satisfaction (in whole or in part) of such professional fees; provided that such moneys shall be transferred in a timely manner from the insolvency arrangement account to office account;

(d) bank charges, where appropriate; and

(e) moneys that have been transferred into the insolvency arrangement account in error for which the personal insolvency practitioner has adequate documentary proof demonstrating such error.

(2) The provisions of Regulation 8 (relating to the manner of withdrawal from client account) shall apply, mutatis mutandis, to the manner of withdrawal from a insolvency arrangement account.

(3) A personal insolvency practitioner shall not withdraw moneys from an insolvency arrangement account, other than moneys permitted by and in accordance with clause (1) of this Regulation.

Duty of personal insolvency practitioner to maintain accounting records

19D. A personal insolvency practitioner shall at all times maintain and keep such accounting records and other documents as shall be appropriate:

(i) to show separately in respect of each insolvency arrangement all his or her transactions with insolvency arrangement moneys received, held, controlled or paid by him or her on behalf of each such insolvency arrangement; and

(ii) to distinguish insolvency arrangement moneys from all other moneys received, held, controlled or paid by him or her on any other account.”

Amendment of Regulation 20 (Minimum accounting records) of the Principal Regulations

8. Regulation 20 of the Principal Regulations is hereby amended by inserting:

“or on insolvency arrangement account” after “or on non-controlled trust account” wherever it appears;

“or insolvency arrangements’ ledger” after “or non-controlled trusts’ ledger” wherever it appears;

“or an insolvency arrangement ledger (or ledgers)” after “or a non-controlled trust account” wherever it appears;
“or insolvency arrangement moneys” after “or non-controlled trust moneys” wherever it appears;

“and each insolvency arrangement account” after “and each non-controlled trust account” wherever it appears; and

“and insolvency arrangement matter” after “and non-controlled trust matter” wherever it appears.

Amendment of Regulation 22 (Examination by reporting accountant) of the Principal Regulations

9. (1) Regulation 22(1) of the Principal Regulations is hereby amended by inserting:

“or insolvency arrangement account” after “non-controlled trust account”.

(2) Regulation 22(3)(Step ct1) of the Principal Regulations is hereby amended by inserting:

“and insolvency arrangement” after “non-controlled trust”; and

“and insolvency arrangement account” after “non-controlled trust account”.

(3) Regulation 22(3)(Step ct2) of the Principal Regulations is hereby amended by inserting “and insolvency arrangement account” after “non-controlled trust account”.

(4) Regulation 22(4)(b) of the Principal Regulations is hereby amended by inserting:

“or insolvency arrangements” after “or non-controlled trusts”.

Amendment of Regulation 25 (When reporting accountant’s report not required) of the Principal Regulations

10. Regulation 25(1)(d) of the Principal Regulations is hereby amended by inserting:

“or insolvency arrangement moneys” after “controlled trust moneys”.

Amendment of Regulation 29 (Requirement to furnish accounting statement or report) of the Principal Regulations

11. Regulation 29 of the Principal Regulations is hereby amended by inserting:

“insolvency arrangement moneys” after “non-controlled trust moneys”;

“specified insolvency arrangement or insolvency arrangements” after “specified non-controlled trust or non-controlled trusts”;

“insolvency arrangement” after “non-controlled trust arrangement”;

“insolvency arrangements” after “non-controlled trust arrangements”; and
“personal insolvency practitioner” after “non-controlling trustee”.

Amendment of Regulation 32 (Solicitor’s lien) of the Principal Regulations

12. Regulation 32 of the Principal Regulations is hereby amended by inserting “insolvency arrangement account” after “non-controlled trust account”.

Amendment of Second Schedule of the Principal Regulations

13. (1) The form of Reporting Accountant’s Report set out in the Second Schedule to the Principal Regulations is hereby deleted and replaced by the form of Report set out in the Schedule hereto.

Dated this 16th day of December 2013.

Signed on behalf of the Law Society of Ireland pursuant to section 79 of the Solicitors Act, 1954:

JOHN P. SHAW,
President of the Law Society of Ireland

I concur, pursuant to subsection (1) of section 66 (as substituted by section 76 of the Solicitors (Amendment) Act, 1994) of the Solicitors Act, 1954, to the making of the within Regulations

Dated this 16th day of December 2013.

NICHOLAS KEARNS,
President of the High Court.
SCHEDULE

SOLICITORS ACCOUNTS REGULATIONS 2001 TO 201[•]

REPORTING ACCOUNTANT'S REPORT

Page 1

To: Date:............................ 20

The Registrar of Solicitors
Law Society of Ireland
Blackhall Place

Dublin 7

PART 1*

Name of Solicitors’ Practice: .................................................................

Name of Sole Practitioner: or Names of Partners: ................................

Address of Principal Place of Business: ..............................................

Address(es) of other Places(s) of Business (where applicable)...........

[See Appendix 6 for instructions relating to completion of Report]
REPORTING ACCOUNTANT'S REPORT

Accounting Period covered by this Report:
Commencing on: ................................................................. 20....................
Ending on: ........................................................................... 20....................

PART II

[IMPORTANT NOTE: Respective Responsibilities of Solicitor(s) and Reporting Accountant Concerned]

The solicitor(s) concerned is(are) responsible for complying with the Solicitors Accounts Regulations, 2001 (S.I. No 421 of 2001), the Solicitors Accounts (Amendment) Regulations, 2005 (S.I. No 719 of 2005), the Solicitors Accounts (Amendment) Regulations, 2006 (S.I. No 111 of 2006), and the Solicitors Accounts (Amendment) Regulations 2013, hereinafter referred to as the Solicitors Accounts Regulations, 2001 to 2013 (S.I. No [•] of 2013). It is the responsibility of the Reporting Accountant concerned to form an independent opinion, based on his/her examination conducted in accordance with Regulation 22 of the Solicitors Accounts Regulations, 2001 to 2013 as to the solicitor(s) compliance with Part II and Part III(A) and Part III(B) and Part III(C) of the Solicitors Accounts Regulations, 2001 to 2013 and to report his/her opinion to the Registrar of Solicitors.

In order to form that opinion, the Reporting Accountant shall carry out such tests, on a sample basis, as he/she considers necessary in accordance with Regulation 22 of the Solicitors Accounts Regulations, 2001 to 2013 and (where applicable) in accordance with the relevant guidance issued by the relevant professional accountancy body of which the Reporting Accountant is a member, based upon accounting records, information and explanations supplied to the Reporting Accountant by the solicitor(s) concerned.

I, ............................................................................................ (reporting accountant),
acting as principal/partner of the firm of ...........................................................................................

and in compliance with the Solicitors Accounts Regulations, 2001 to 2013 HEREBY CONFIRM to the Law Society of Ireland ("the Society"), in respect of the above-named Solicitor(s), that I have examined, to the extent and in the manner required by Regulation 22 of the Solicitors Accounts Regulations, 2001 to 2013 the accounting records (as more particularly described in the Solicitors Accounts Regulations, 2001 to 2013 and, in particular, in Regulation 20 thereof) produced to me in respect of the above-named Solicitor(s) AND, insofar as an opinion can be based on this examination, I am of the OPINION that:

(1) during the above-mentioned Accounting Period, the provisions of Part II and Part III(A) and Part III(B) and Part III(C) of the Solicitors Accounts
Regulations, 2001 to 2013 have been complied with by the above-named Solicitor(s), other than in respect of:

(i)** certain trivial breaches due to minor clerical errors or mistakes in accounts — keeping, each of which was rectified by the above-named Solicitor(s) on being discovered and none of which, in my opinion, resulted in any loss to any client;

(ii)** the matters set out in Appendix 1 hereto, in respect of which I have not been able to satisfy myself for the reasons stated therein;

[** Delete if inapplicable]
(iii)** the matters set out in Appendix 2 hereto, in respect of which it appears to me that the provisions of the Solicitors Accounts Regulations, 2001 to 2013 have not been complied with;

(2) the half yearly balancing statements, as provided for in Regulations 12(7) of the Solicitors Accounts Regulations, 2001 to 2013 have been carried out by the above-named Solicitor(s) in respect of the above-mentioned Accounting Period AND I have set out in Appendix 3 hereto particulars of such half yearly balancing statements; and

(3) the results of the comparisons under Regulation 22(2), Step 6 and Regulation 22(3), Step ct 2 of the Solicitors Accounts Regulations, 2001 to 201[\*] as at ................................. 20........ were as follows:

€

(i) gross liabilities to clients as shown by clients’ ledger accounts and controlled trusts’ ledger accounts and insolvency arrangement’s ledger accounts (i.e. the total of the gross credit balances in respect of clients and controlled trusts and insolvency arrangements, without deduction of any non-offsettable debit balances):

(ii) gross liabilities to clients, as per clients’ ledger control account, and in respect of controlled trusts and in respect of insolvency arrangements:

(iii) total funds held in client account plus controlled trust account plus insolvency arrangement account, as verified by the relevant bank statements, after adjustment for outstanding cheques/withdrawals and lodgments:

[**Note: Where the figures set out in paragraph (3)(i), (ii) or (iii), above, do not reconcile]**

**I have set out in Appendix 4 hereto an explanation of the difference(s) arising, insofar as could be established from the examination carried out by me, as provided for in Regulations 22 and 23 of the Solicitors Accounts Regulations, 2001 to 2013 and I confirm that an amount of €...................... has been paid into/withdrawn from **client account or controlled trust bank account or insolvency arrangement bank account by the above-named Solicitor(s) following discovery of the said difference(s).

(4) the office balancing statement as at the accounting date in respect of the above-mentioned Accounting Period, as provided for in Regulation 12(8)(b) of the Solicitors Accounts Regulations, 2001 to 2013 have been prepared by the above-named Solicitor(s) AND I have set out in Appendix 5 hereto particulars of this office balancing statement.
I SO CONFIRM AS SET OUT IN THIS PART II AND IN PART III OF THIS REPORT:

Signature of Reporting Accountant

Date: .......................... 20..................

[** — Delete if inapplicable]
REPORTING ACCOUNTANT'S REPORT

PART III

I................................................................................................., (reporting accountant) HEREBY CONFIRM:

(a) that I am qualified, as provided for in Regulation 21(4) of the Solicitors Accounts Regulations, 2001 to 2013 to give the foregoing Report AND that I hold professional indemnity insurance cover at least to the minimum level directed from time to time by the Society, as provided for in Regulation 21(4)(c) of the Solicitors Accounts Regulations, 2001 to 2013 and

(b) that I will furnish a copy of this Report to the above-named Solicitors’ Practice.

Name of Reporting Accountant: ...........................................................................................................

Qualification(s): .....................................................................................................................................

Firm Name: ...........................................................................................................................................

Address: ..................................................................................................................................................
REPORTING ACCOUNTANT'S REPORT

PART IV

Form of Acknowledgement

I,.................................................. solicitor, as sole practitioner/compliance partner for and on behalf of my/our Solicitors Practice HEREBY CONFIRM:

(a) that I recognise my/our obligations under the Solicitors Accounts Regulations, 2001 to 2013 to secure compliance by my/our Solicitors Practice with the said Regulations; and

(b) that I am aware of the format and contents of the within Reporting Accountant’s Report which I have discussed with the Reporting Accountant to the extent necessary to understand its effect upon my/our discharge of my/our obligations under the said Regulations.

Dated this ...... day of ......................................... 20

*Signature of sole practitioner/compliance partner:

Name of Solicitors Practice: ..........................................................................................

Address: ..........................................................................................................................

[* Required signature above is that of the solicitor]
Matters in respect of which I have not been able to satisfy myself, and the reasons therefor:
APPENDIX 2

Matters (other than trivial breaches due to minor clerical errors or mistakes in accounts-keeping) in respect of which, in my opinion, the provisions of the Solicitors Accounts Regulations, 2001 to 2013 have not been complied with by the Solicitor(s) concerned:
**APPENDIX 3**

**CLIENT ACCOUNT & CONTROLLED TRUST ACCOUNT & INSOLVENCY ARRANGEMENT ACCOUNT BALANCING STATEMENT**

(information extracted from the solicitor(s) accounting records)

<table>
<thead>
<tr>
<th>Name of Solicitors’ Practice:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Period:</td>
<td></td>
</tr>
<tr>
<td>From ........ 20...... To ....... 20........</td>
<td></td>
</tr>
<tr>
<td>Balancing statement date:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>€</td>
</tr>
<tr>
<td>(a) Liabilities to clients as shown by clients’ ledger account and controlled trusts’ ledger account and insolvency arrangements’ ledger account balances:</td>
<td></td>
</tr>
<tr>
<td>(b) Debit balances included in (a), which are not offsettable by credit balances:</td>
<td></td>
</tr>
<tr>
<td>(c) Gross liabilities to clients (i.e. addition of (a) plus (b)):</td>
<td></td>
</tr>
<tr>
<td>(d) Liabilities to clients as per clients’ ledger control account plus liabilities due in respect of controlled trusts plus liabilities due in respect of insolvency arrangements:</td>
<td></td>
</tr>
<tr>
<td>(e) Clients’ moneys plus controlled trust moneys plus insolvency arrangement moneys held, as per bank statements:</td>
<td></td>
</tr>
<tr>
<td>(f) Outstanding bank lodgments: (i) Cleared within three banking days: (ii) Cleared later than within three banking days:</td>
<td></td>
</tr>
<tr>
<td>(g) Outstanding cheques/withdrawals: (i) Outstanding less than three months: (ii) Outstanding more than three months:</td>
<td></td>
</tr>
<tr>
<td>(h) Adjusted clients’ moneys, controlled trusts’ moneys, insolvency arrangements’ moneys held (i.e. (e) plus (f) minus (g))</td>
<td></td>
</tr>
<tr>
<td>(i) Surplus/deficit (i.e. (h) minus (c))</td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX 4

Explanation(s) of differences arising as between:

(i) gross liabilities to clients as shown by clients' ledger accounts and controlled trusts' ledger accounts and insolvency arrangement ledger accounts; and,

(ii) gross liabilities to clients as per clients' ledger control account and in respect of controlled trusts and in respect of insolvency arrangements; and,

(iii) total funds held in client account plus controlled trust account plus insolvency arrangement account, as verified by the relevant bank statements, after adjustment for outstanding cheques/withdrawals and lodgments, is/are set out and explained hereunder:
### OFFICE BALANCING STATEMENT

(information extracted from the solicitor(s) accounting records)

<table>
<thead>
<tr>
<th>Name of Solicitors' Practice:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Period:</td>
<td>From .......... 20...... To ...... 20........</td>
</tr>
<tr>
<td>(a) Balance on office ledger control account:</td>
<td>€</td>
</tr>
<tr>
<td>(b) Net total of debit and credit balances on office ledger:</td>
<td></td>
</tr>
<tr>
<td>(c) Credit balances included in the list of office ledger balances (relating to client matters only) not offsetttable by debit balances:</td>
<td></td>
</tr>
<tr>
<td>(d) Reasons for the above credit balances:</td>
<td><strong>Delete if inapplicable</strong></td>
</tr>
<tr>
<td>(i) Professional fees not debited:</td>
<td></td>
</tr>
<tr>
<td>(ii) Outlays inappropriately lodged to office account:</td>
<td></td>
</tr>
<tr>
<td>(iii) Other reason(s) as per details set out below:*</td>
<td></td>
</tr>
</tbody>
</table>

[** Delete if inapplicable]
APPENDIX 6

Instructions relating to completion of Reporting Accountant’s Report

1. Where the space provided is inadequate to list all of the partners in a firm of solicitors, a separate schedule may be appended to the Report.

2. Each place of business of a solicitors’ practice and any associated firm must be the subject of the Reporting Accountant’s examination and be covered by the Report. If a particular place of business is not so covered, the reason must be stated by the Reporting Accountant in the Report.

3. Where the space provided in respect of any of the appendices to the Report is inadequate, any explanations and elaborations may be set out on the headed notepaper of the Reporting Accountant and appended to the Report. Where this occurs, reference should be made to the existence of the appended document in the relevant appendix.

4. Completion of the Form of Acknowledgement is required pursuant to Regulation 4 of the Solicitors Accounts (Amendment) Regulations 2005 (S.I. 719 of 2005) which amended the Solicitors Accounts Regulations 2001 by the insertion of Regulation 21A(1) there into.

5. The original of this Report, when completed, should be furnished directly by the Reporting Accountant to the Registrar of Solicitors, Law Society of Ireland, Blackhall Place, Dublin 7, accompanied by a covering letter on the headed notepaper of the Reporting Accountant; and a copy thereof should be furnished at the same time to the solicitors’ practice concerned.

6. Blank copies of this Report may be obtained from the Law Society of Ireland on request. The format of the Report may be reproduced on the Reporting Accountant’s headed notepaper. Where so reproduced, it must be reproduced without abbreviation, in the format set out in the second Schedule to the Solicitors Accounts Regulations, 2001 (S.I. 421 of 2001), the schedule to the Solicitors Accounts (Amendment) Regulations, 2005 (S.I. 719 of 2005) as amended by Regulation 13(1) of the Solicitors Accounts (Amendment) Regulations, 2013 (S.I. [●] of 2013).