INTEGRATING KNOWLEDGE AND CONNECTIONS

The Network

A Chapter of the Association of Legal Administrators

Volume XII - Issue 3

ALA MISSION

The Association of Legal Adminstrators' mission is to:

Promote and enhance the competence and professionalism of all members of the legal management team;

Improve the quality of management in law firms and other legal service organizations; and

Represent professional legal management and managers to the legal community and to the community at large.

Proposed Trust Account Rule Changes

By Edna Rosén, CLM
Firm Administrator
Rice Pugatch Robinson & Schiller, P.A.

Some of you may have heard about the recent amendment approved by the Florida Bar Board of Governors that requires law firms to have a written trust accounting plan, also known as the amendment to Bar Rule 5-1.2 (b) and (c). The Florida Supreme Court is set to decide on this matter this fall.

We've all heard the adage: "if it's not broke, don't fix it", but in this case, something was broken. The desire for change came about because of the large number of trust account violations and the related Florida Bar Client Security Fund payouts.

During the course of my research for this and in speaking to attorneys at my firm and others, the one comment I kept hearing was: "I thought it was more rampant than that". I think this is due to the enormous dollars involved in these claims. By that, I mean the Bar's Client Security Fund has received $5.8 million dollars in approved claims for this fiscal year, up from $1.9 million 2 years ago. Yet this year's claims are against 142 lawyers, which is less than .15% of the current 93,000 Florida Bar members. The dollars are staggering, but when you look at the number of attorneys involved, another picture evolves. As is often the case, the bad acts of a few tend to color the reputation of the entire bunch. As law firm administrators, we are very aware what good or bad perceptions can do.

In an attempt to rectify some of these claims, the Disciplinary Committee worked on these revisions for over a year and they represent a major overhaul of trust accounting rules. The intent is to shift assigning responsibility for those funds to those that control them.

The biggest change in the rules is that if you're a two or more lawyer firm in Florida, you will have to have a written Trust Account Plan that governs how your trust account operates.

The plan has to specify which firm members are responsible for the trust account, the monthly and yearly reconciliations, as well as assigns a reporting responsibility

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It is all about change!

This year our chapter turned 40 years old in June. We celebrated our birthday with a wonderful party hosted by Greenberg Traurig. The party combined the chapter's birthday, a celebration of our Business Partner program, recognition of service, and charitable giving. The chapter collected bathing suits, towels, toys, sunscreen and flip flops for a great summer donation to the Kids In Distress organization. We recognized David Hirsch for his generous service as the Chapter's Treasurer for 13 years. Of course, a birthday bash wouldn't have been complete without many of our past presidents attending. Those that attended had a great evening of fun and networking.

Opportunities for transition and change are around us all the time and the Board viewed our 40th anniversary as a great time to implement some changes. While the planning for 2012 the Chapter's Board agreed to take some risks and step up the challenge to involve our membership. The Board was committed to introducing new individuals as committee chairs to gain new ideas and fresh perspective and we definitely have some great individuals volunteering their time.

This year our Chapter's Committee Chairs have worked hard to increase everyone's opportunities for networking, education and information. Our Business Partner Chair, Bernadette Peters, developed a wonderful new program that allows our members and business partners to interact at an event almost every week. Our Programs/Education Chair, Marie Colon is working with our Broward Chair, Judi Pawloski to enhance the educational opportunities in Broward County. Past President, Victoria Allen, continues to work with the Broward County Bar Association to promote our members involvement in the local Bar Association. Nadean Stone, Chair of Public Relations, has done an outstanding job at promoting our events and our chapter in numerous publications.

Grace Lopez, Charity Chair, continues to amaze us with her ideas and charitable collection efforts. Photographer/Historian Chair, Yvonne Iturralde, has taken on the fun job of taking all our pictures to memorialize chapter events. Gary Smith, Newsletter Editor/Chair, works at pulling together articles for our electronic newsletters. Arlene Drexler, Scholarship Chair, has taken on the responsibility of knocking on email boxes to collect funds for needy college students. The salary survey will hopefully be back this year under the guidance of Vicki Linder-Lopez (Chair) and Paula Lawson. Our website continues to be updated and revamped with pieces of technology under the direction of Marlon Mendez (Chair) and Laura Crovo-Lane (Web Designer).

While the Board relies on Committee Chairs to provide ideas and suggestions

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for projects and events for our members, that doesn't mean that our membership is off the hook. As a member of our chapter your voice counts. It is important for you to voice your opinion and help the Board identify those things that are valuable to you. The Board is constantly looking to develop activities that provide value and interest to our membership. While we don't want to change just for the sake of change, if change is in the best interest of our membership then we should go for it.

As we continue down the path this year hopefully you will see more changes and involvement of our chapter members. Remember that the biggest change you can make for yourself is getting to know the other members of the chapter. This change only takes place when you meet new people face to face. This interaction is priceless and can't be replaced with the list serve or email. Many of our members have forged long time irreplaceable friendships through our chapter. Maybe that will be you one day. Invest a small amount of time to meet someone you don't know and reap the benefits for years to come.

BROWARD SCENE

By: Judith Pawloski, CLM
Peterson Bernard

The May & June luncheons were round tables at Timpanos. The June luncheon was so well attended that a decision needed to be made for a new, larger venue. Since the Broward luncheons are now official Chapter events, we wanted to mirror the same venue and menu selection as the Miami luncheons (price/ parking, etc.) We contacted The Tower Club and obtained a proposed contract for luncheons for the remainder of this year. Viki has the contract to review and sign. With Board approval, the Broward luncheons will now be held at the Tower Club on the second Tuesday of the month.

Several Broward administrators attended the 6/20/12 webinar, hosted at Viki Allen's office, on analyzing your firm's IT needs. It was actually a very good webinar with great tips and insight.

Our July luncheon was held on 7/17/12 at The Tower Club with John Remsen on Marketing Solutions for the Small to Mid-Size Firms. It was a terrific event with over 50 attendees of both administrators and managing partners.

The August luncheon was held on 8/14/12 at the Tower Club. E-Service was our topic with speaker Christin Gallardo, the Program Attorney for the Probate Division of the Seventeenth Judicial Circuit , speaking to the group. Attendance was again high with over 50 people!! It was a timely topic and greatly received by the attendees.

Our next luncheon will be held on Tuesday, September 18, 2012 with attorney Patrick Martin speaking to the group on ADA issues. We are hoping for a great turnout.

The October luncheon will be with John Dondey from CIT since we were not able to coordinate the same speaker for the Miami and Broward lunch due to cost.

November's luncheon will be on etiquette on November 13, 2012.

South Florida Chapter's "Bowling for the Cure" 2012 Responds to the Needs of our Local Community in Supporting the Susan G. Komen for the Cure Miami/Ft. Lauderdale Affiliate

By Grace C. Lopez

The South Florida Chapter celebrates its Community Challenge event by honoring Breast Cancer Awareness month and supporting the Susan G. Komen for the Cure Miami/Ft. Lauderdale Affiliate. This is our second annual "Bowling for the Cure" at Lucky Strikes in Miami Beach. We planned this event to join other ALA chapters throughout the country in making a difference in our local communities. This effort supports the ALA's mission in supporting non-profit organizations while making a difference in our own community. More importantly, we planned this event to help the many women and men that are fighting the battle against breast cancer. While our effort is to raise funds for this important cause, it is also raises much needed awareness about breast cancer health.

Our charitable events are possible due to the incredible support of our friends, colleagues, chapter members, and business partners. Together we have accomplished so much, raising needed funds for this community. Our chapter has raised funds for the Susan G. Komen for the Cure Miami/Ft. Lauderdale Affiliate since 2005 by hosting golf tournaments, cocktail receptions and more recently, a bowling event. The funds that we have raised helped individuals who are underprivileged, underserved, uninsured and who need breast

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cancer treatments. Even during tough economic times, our chapter made community involvement a priority. In fact, our chapter is so dedicated in making a difference, that our charitable annual events have become a part of our passion. It certainly has become mine.

There are many great organizations with important causes, but let me share why we selected to support Komen once again. Susan G. Komen for the Cure is recognized for creating the global breast cancer movement. Today, Komen for the Cure is the world's largest grassroots network of breast cancer survivors and activists fighting to save lives, empower people, ensure quality care for all and energize science to find the cures. Komen for the Cure has invested over $2 billion to fulfill our promise, becoming the largest source of nonprofit funds dedicated to the fight against breast cancer in the world. An estimated 226,870 new cases of invasive breast cancer are expected to occur among women in the U.S. during 2012 and an estimated 39,510 women in the U.S. are expected to die from breast cancer in 2012. But, women are not the only ones that suffer from this horrible disease, men are affected also. An estimated 2,190 new cases of breast cancer are expected to be diagnosed in men in the U.S. in 2012 and an estimated 410 men in the U.S. are expected to die from breast cancer in 2012. Breast cancer is the most common cause of cancer death for women age 40-59 in the U.S. In 1980, the 5-year relative survival rate for women diagnosed with early stage breast cancer (cancer that hasn't left the breast) was about 74%. Today that number is 99%. There are more than 2.9 million breast cancer survivors in the U.S. This is why our charitable efforts to this organization have become a priority to our chapter and its members. We all have been affected by this horrible disease by knowing someone that has suffered of breast cancer. We have many chapter members and business partners who are breast cancer survivors. They are a part of the statistics that I just shared. This is why our chapter responds to the needs of this community in supporting the Susan G. Komen for the Cure Miami/Ft. Lauderdale. We hope that you will respond too!

Last year at our first "Bowling for the Cure," we raised close to $16,000 and I am hopeful that we will surpass this effort this year. The best part about our efforts is that 100% of the proceeds from our events are given to the Susan G. Komen for the Cure to support the grants given to local programs to help with their mission in ending breast cancer forever.

Please join us on Thursday, October 11th at our second annual "Bowling for the Cure" as we raise awareness and funds for breast cancer. Come have fun while we raise funds for breast cancer programs. Help us make a difference by being there to show your support or make a donation. Every effort counts!

For more information on how you or your firm can make a difference to help the fight against breast cancer, please contact me at grace.c.lopez@weil.com. For more information about the local Susan G. Komen for the Cure Miami/Ft. Lauderdale Affiliate please visit: www.komenmiaftl.org

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to attorneys that don't manage the account, but do have clients with money or property in the trust account. That responsibility extends to non- managing attorneys the requirement to report trust violations to the Bar, if nothing has been done within a reasonable time by the Trust account managing attorney.

Other parts of the amendments reaffirm that lawyers can't sign a blank trust account check, non lawyer firm members can't sign them and you can't use a signature stamp. Additional rules are in place to limit electronic transfers of money from trust accounts and what documentation should be required as part of the transfer. This written plan has to be given to each attorney in the firm, and again if there are any significant changes. The Florida Bar has prepared some sample forms which you can find at the end of this newsletter.

You can also go to www.floridabar.org and type Law Firm Trust Account Plan in the search box. The first item that comes up in the search is the Sample Trust Account Plan.

Update from the 2013 Annual Conference Committee

National Harbor, Maryland

Save the date! The 2013 Annual Conference & Exposition will be held April 14-17, 2013 at the Gaylord National Resort & Convention Center in National Harbor, Maryland (Washington D.C. area). This beautiful and newly developed harbor is on 350 acres of premium Potomac River shoreline, with more than 70 shops and restaurants and views of downtown Washington, D.C. and Old Town Alexandria.

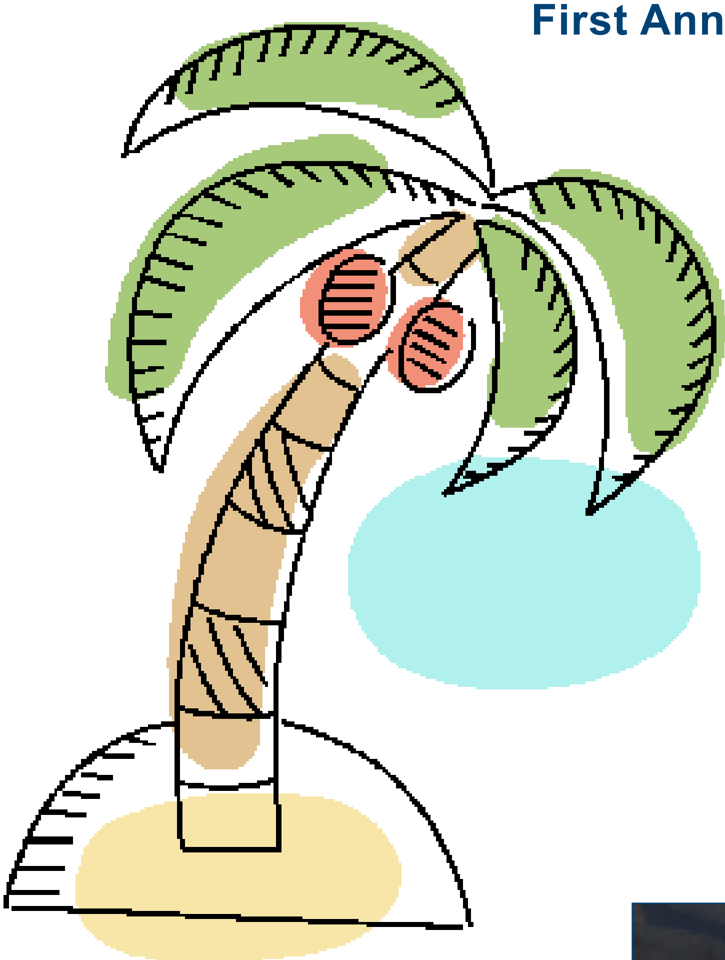
The 2013 Conference Committee began its planning in January 2012, and we have been creating a wonderful education and Conference experience. We developed our theme in January, Effective Leadership Through Changing Times, and continue our work developing educational sessions around this theme. This year, we are also creating a series of sessions for the experienced administrator who is seeking more advanced educational sessions. We have identified those educational sessions as "Seasoned to Perfection." For attendees interested in focusing on strategy for the future, we have identified a "Future Law Firm" group of sessions. Because of the proximity to The George Washington University (GWU), we are also excited to be planning a graduate level afternoon workshop on Strategic Leadership with professors Carl Leonard and James Bailey of GWU.

We are collaborating with our strategic alliances, such as the International Legal Technology Association (ILTA) and the Legal Marketing Association (LMA), to strengthen sessions focused in these subject areas. Their contributions and expertise will benefit both the general administrator and functional specialist attendees. For example, ILTA is assisting us with sessions on security issues, security standards and the latest strategies in technology, all of which will be relevant in 2013 for the future law firm. We have a session planned with LMA in which they will present results from a survey they recently conducted with BTI Consulting Group. We believe that working with our strategic alliances brings more depth to the education we will offer at the 2013 Conference and to future Conference planning.

In January, we discussed the need to identify new speakers for this conference, and the Committee is pleased to report that we will have many new faces and fresh ideas to present to attendees. In addition, we will also bring back a few of our highest rated speakers from previous years whose focus is on the dynamic and changing law firm industry. This Committee brought a few different ideas for session topics as well, such as a session entitled "Can You Hear Me Now?" for branch manager administers, and a session on Pro-Bono case management. Legal project management (LPM) sessions will take center stage at our Conference because our committee recognizes how LPM processes add value to firms, and we plan to cover this topic in three sessions and at different experience levels. In addition, the committee collaborated with Michael Cohen to present an important session on diversity, inclusion and the law, and we are identifying important sessions for CLM member requirements.

We will announce many more exciting details over the next few months, such as our keynote speaker, our session sponsored by the Foundation of ALA, and of course, our very exciting finale event. We welcome you to visit the Conference page for updates and announcements. Our Committee continues to work creatively on ALA's premier event for "your connection to knowledge, resources and networking." Feel free to contact Karen Glowacki, Chair of the 2013 Annual Conference Committee, with any questions. We look forward to seeing you next April in National Harbor!

"Reprinted with permission from Your ALA News newsletter, September 6, 2012 issue, published by the Association of Legal Administrators, www.alanet.org."



First Annual ALA, South Florida Chapter Fishing Trip

by Kenny Rivera

Just sit right back and you'll hear a tale
A tale of a fishing trip
Of a group of ALA members
Aboard the Sea Legs ship. . .

Our first South Florida Chapter ALA Fishing trip was a huge success! The day started off hot and steamy but turned out to be perfectly overcast. The fishing was phenomenal, as the Captain kept us in all the best spots. There wasn't a soul in our group that didn't go home with fish to eat. A special thanks to our sponsors New Global Solutions and Nuance, also an honorable mention for Master Angler Bernadette Peters for pulling in enough fish to feed a small army! We'll definitely be doing the trip again, and maybe even twice a year, so make sure to jump on board as the more people we have the greater of a time it will be!

2011: A Banner Year for Data Breaches

Law Firms Suffer from Insider Negligence as Well as Outside Theft

By Victor Nappe

Cybercriminals hack private data for all kinds of reasons, but usually with the intent to profit. Few are caught, preferring to intrude quietly and remain undetected as they pilfer useful information for sale on the black market or for competitive advantage.

Not long ago, an IT professional in Atlanta was sentenced to a year in prison for hacking into a competitor's database in order to solicit clients. After moving from one practice to another, he used his home computer to illegally download patient names, phone numbers and addresses for use in a direct-mail marketing campaign for his new employer. In perhaps the unkindest cut, and certainly the dumbest move, after stealing the data he deleted it from the original database.

As much as we would like to doubt it, this scenario could have happened at any law firm in the country, or at any bank, insurance firm or other business. Data is currency in the black market of cyberspace, as evidenced by the numbers:

- 557 data breaches were reported to the Privacy Rights Clearinghouse in 2011.
- 2011 was the second busiest year on record after 2010 (557 v. 604 breaches, respectively).
- 30.7 million records were compromised in 2011—compared to 12.3 million in 2010.
- 314,246 cybercrime complaints were lodged with the Internet Crime Complaint Center in 2011, up from 303,809 in 2010.
- Florida generated the second-highest complaint volume after California in 2011.

Not only is cybercrime relentless, it is expensive as well—averaging $5.4 million per data breach according to the latest Ponemon Institute study.

How Data Breaches Happen

The first step in preventing a data breach at your firm is to understand just how many ways your data can be compromised. Is a departing IT pro walking out the door with active admin credentials? Are IT and records personnel thoroughly vetted prior to hiring, to discover any past malfeasance? Are employees too busy to shred documents—instead sneaking them out to the dumpster? How many lawyers and staff take laptops home, or use the same device to conduct professional and personal business? How active are the checks and balances?

"This scenario could have happened at any law firm in the country."

Following are three real-life breaches that occurred last year:

- Law Office of Ashley Bell. Sensitive client files were found in a newspaper recycling bin at The Gainesville Times. Files related to the physical and sexual abuse of juveniles and client Social Security and phone numbers were exposed. The breach may have been caused by a college intern who disposed of the files inappropriately.

- Baxter, Baker, Sidle, Conn & Jones. Firm lost a hard drive containing patient names, Social Security numbers, medical records, addresses, dates of birth, and insurance information supporting litigation against a cardiologist at St. Joseph Medical Center. The hard drive was lost by an employee during travel.

- Wheeler & Associates. Computers and hard drives containing names, Social Security numbers and addresses were stolen during a burglary of the firm's offices. The equipment was recovered shortly thereafter, but some had already been overwritten with new programs in preparation for resale by the thieves.

If you detect a trend here, you are absolutely right. Half of all breaches occur due to some action by an insider, either intentional or accidental. And as diligent as we are in training, in security reminders, in restricting access and in limiting privileges—people will be people.

People also staff the IT department, and it is no secret that IT is spread so thin they don't watch network logs the way they should. Not long ago a researcher at the SANS Institute estimated that 95% of persistent network attacks are only spotted by accident. He observed that "the evidence of those attacks was present in the IT logs for weeks, and in some cases months" and concluded that "there has either been a failure to spot it, or not enough resource assigned to look for the evidence."

What You Can (And Should) Do

As cybercrime has evolved and security breaches have increased, a new generation of cybersecurity has been developed that is so advanced, intelligent, and efficient it renders the human element incapable of doing serious harm. And it's about time! These new solutions have proven completely effective in identifying and preventing threats whether they originate inside or out. In addition, they require zero bandwidth, add no load to IT, provide enormous value, and deliver absolute peace of mind.

If you are responsible for the security of your firm's network and data assets, it's important to understand not only how breaches happen, but also what can be done to prevent them. Really, seriously, effectively prevent them. (Hint: The answer is not more employee training or a new firewall.)

It's time to look beyond your organization to the new generation of IT security solutions, and to put your deployment plans into high gear. It's time to get serious about effectively safeguarding your client data and intellectual property, and staying out of the headlines.

In doing so, you can help drive down the number of security breaches that will occur this year, and you'll also sleep better at night.

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Go Green: Truths & Myths

By Judy Anderson

Reprinted with permission from "The Legal Pad," the newsletter published by the Tulsa Chapter of the Association of Legal Administrators, July / August 2010

It's not easy being green." - Kermit the Frog

"Green is the prime color of the world, and that from which its loveliness arises."
- Pedro Calderon de la Barca, dramatist and poet, the greatest Spanish playwright of the Golden Age, 1600-1681

"Any way you look at it, it's probably safe to say that green is all around us. On a recent drive in and around northeast Oklahoma, I was struck by the beauty of the multiple shades of green along the countryside and the lushness of the growth all around. It did turn my thoughts to all the talk about "green."

The word "green" continues to represent the need for, and efforts toward, sustainability of people and all living things.

John S. Kirk, CLM, from Philadelphia, PA's, Manko Gold & Katcher, has done a number of presentations to ALA groups over the past few years. John paraphrased the United Nation's Brundtland Commission (1987) definition, "sustainability entails meeting the 'Triple Bottom Line' of economic, social and environmental responsibility. It is about fostering respect for people and other living things while at the same time wisely using and managing environmental and economic resources." John also repeats what ALA Tulsa heard at a Chapter meeting several months ago from Michael Patton: "Reduce, Reuse, Recycle." John cites the following examples of Truths and Myths regarding sustainability:

Truth: Utensils made from corn plastic will melt if used for eating hot soup (but they are fine for gazpacho!).

Myth: Recycled paper works poorly in copiers and printers. (Typically, the problem is with the manufacturer's wrap; dust accumulates in the package. Unwrap and fan the paper ream several times to eliminate the dust.)

Truth: Running a full dishwasher is more efficient than using paper plates.

Myth: When the TV or an appliance is off, it's off. (Be aware of phantom power use; use power strips and turn off the strip rather than just the appliance.)

Myth: Leaving on lights, computers and other appliances uses less energy than turning them off and makes them last longer.

Truth: Most screen savers do not save energy unless they actually turn off the screen or, in the case of laptops, turn off the backlight.

Judy Anderson is President of the ALA Tulsa Chapter and Editor of the Chapter Newsletter, "The Legal Pad."

Myth: Recycled paper works poorly in copiers and printers.

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Calendar

October 11, 2012
5:30-8:30 pm
South Florida Chapter "Bowling for the Cure" to benefit the Susan G. Komen for the Cure, Miami/Fort Lauderdale at Lucky Strike

October 17, 2012
Monthly Meeting
1/2 Day Seminar
People Different or Difficult
Speaker: Barbar Braunstein

October 17, 2012
ALA Webinar: Marketing on a Shoe String Budget
Miami: Bilzin Sumberg
Broward: Rogers, Morris & Ziegler LLP

October 18, 2012
5-6:30 pm
Broward Happy Hour

October 20, 2012
Komen Miami/Ft. Laud. Race for the Cure

October 25, 2012
5-6:30 pm
South Miami Happy Hour

October 26, 2012
CLM Exam

November 13, 2012
12-1:30 pm
Broward Monthly Lunch
Timpano's

November 14, 2012
12-1:30 pm
Miami Monthly Lunch

GO TO WWW.ALASOFLA.ORG TO REGISTER FOR ANY OF THE ABOVE EVENTS

LAW FIRM TRUST ACCOUNT PLAN FOR CALENDAR/FISCAL YEAR 20____

(for two person firms or smaller firms with only one office location)

In compliance with Rule 5-1.2, Rules Regulating The Florida Bar, the _______________ law firm hereby presents its trust account plan setting forth those persons responsible for maintaining and monitoring the firm's trust account(s).

Checks: Prepared by ____(partner A's assistant) and signed by _______ partner A or B for checks up to $10,000. As a firm policy, checks over $10,000 must be signed by both_____________ partners A and B.

Deposit Slips: Prepared by_______________(partner A's assistant) and reviewed by _______ partner A or B.

Electronic transfers: Prepared by_______________(partner A's assistant) and authorized by _______ partner A or B for electronic transfers up to $10,000. As a firm policy, electronic transfers over $10,000 must be authorized by ______________ Partners A and B.

Monthly reconciliations: Completed by ______________________(partner A's assistant) and reviewed and approved by ________________partner A, majority shareholder.

Annual reconciliations: Completed by _________________(partner A's assistant, bookkeeper) and reviewed by independent CPA firm ____________A, which audits the firm's trust account annually. The annual reconciliation is reviewed and approved by both _____________ partners A and B.

Monthly client ledger card reconciliations: Completed by______________________ (partner A's assistant) and reviewed and approved by ________________partner A, majority shareholder.

Annual client ledger card reconciliations: Completed by _________________(partner A's assistant, bookkeeper) and reviewed by independent CPA firm ____________A, which audits the firm's trust account annually. The annual reconciliation is reviewed and approved by both _____________ partners A and B.

Questions relating to trust accounts: Questions regarding the firm trust account should be addressed to ____________partner A, majority shareholder. If _____________ partner A cannot answer the question(s), such question(s) will be answered by both ________________ partners A and B.

LAW FIRM TRUST ACCOUNT PLAN FOR CALENDAR/FISCAL YEAR 20____

(for multi-office firms with branch offices in Florida or large firms with single offices)

In compliance with Rule 5-1.2, Rules Regulating The Florida Bar, the _________ _________________ law firm hereby presents its trust account plan setting forth those lawyers responsible for maintaining and monitoring the firm's trust account(s) in the ___(city)_________, Florida branch office of the firm. The firm is set up so that each office is responsible for its own trust accounting review and responsibility.

Checks: Prepared by_________(Office Manager, CPA, or business manager), signed by _______ partner Y, managing partner, for checks up to $10,000. Pursuant to firm policy, checks over $10,000 must be signed by______________________ partners Y and Z, of the firm's board of directors.

Deposit Slips: Prepared by _________(Office Manager, CPA, or business manager) and reviewed by____________ partner Y, managing partner.

Electronic transfers: Prepared by ______________(Office Manager, CPA, business manager) and authorized by ____________partner Y, managing partner, for electronic transfers up to $10,000. Pursuant to firm policy, electronic transfers over $10,000 must be authorized by ______________partners Y and Z, of the firm's board of directors.

Monthly reconciliations: Completed by __________________(Office Manager, CPA, or business manager) and reviewed and approved by ________________partner Y, managing partner.

Annual reconciliations: Prepared by _________________(Office Manager, CPA, business manager) and reviewed by independent CPA firm A, which audits the trust account annually. The reconciliation is then reviewed and approved by the firm's board of directors, composed of _____________________partners Y, Z and P.

Monthly client ledger card reconciliations: Prepared by______________ (Office Manager, CPA, or business manager) and reviewed and approved by___________partner Y, managing partner.

Annual client ledger card reconciliations: Prepared by____________________ (Office Manager, CPA, or business manager) and reviewed by independent CPA firm ____________ A, which audits the trust account client ledger cards annually. The reconciliation is reviewed and approved by the firm's board of directors, composed of _____________________partners Y, Z and P.

Questions relating to trust accounts: Questions regarding the firm's trust account(s) should be addressed to ____________partner Y, managing partner. If partner Y cannot answer the question(s), such question(s) will be addressed to and answered by the firm's board of directors, composed of __________________ partners Y, Z and P.

Instructions for Preparing Trust Account Plans

A law firm's trust account plan, required by Rule 5-1.2, Rules Regulating The Florida Bar, should specifically name the lawyer or lawyers who are ultimately responsible for the firm's plan or any part of it. These lawyers must be shareholders/partners/owners of the firm. If a non-lawyer staff member is responsible for filling out a check before a lawyer signs it, or if a CPA or office manager prepares the initial reconciliation of the trust account(s), that person's title only should be included in the plan along with the name of the lawyer who reviews that staff member or accountant's work and approves it. Staff members change but the position handling a particular duty is less likely to change.

A new plan must be issued when there has been a change to the plan.

Multi-national and multi-state law firms with offices in Florida should publish the plan that describes the trust accounting supervision in their particular branch office of the firm. If that branch office's trust accounts are reviewed by a central office and a firm-wide group of lawyers those individuals should be named in the plan as well.