Trust Lodgement Portal Submission Guide

External Examiner





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Introduction

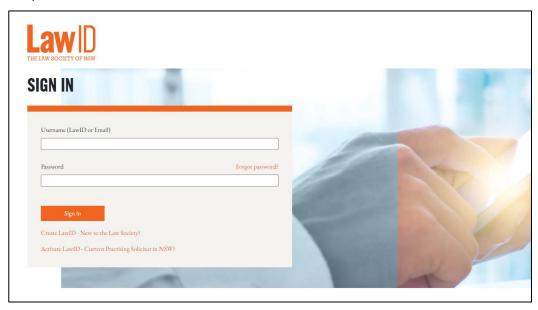
This submission guide has been designed to help you navigate through our Trust Lodgement Portal (TLP).

The portal aims to streamline and simplify the submission process of the External Examiner's Report (EER) for law practices handling trust money from April 1, 2024, to March 31, 2025. To meet regulatory requirements outlined in Section 155 of the Uniform Law, submissions must be made by May 31, 2025.

We understand the importance of meeting deadlines and staying organised. Therefore, we have created this submission guide to assist you every step of the way.

Accessing TLP

 Search "LawID.com.au" in your web browser and log in using either your LawID number or email address and password:



 Navigate through to the 'Trust Lodgement Portal' section by clicking on the below icon under available services on the homepage.



 The TLP home screen will open and you will see the law practices for which you have been appointed as an external examiner.



Troubleshooting

Encountering difficulties or questions during the learning journey is completely normal. We're here to provide you with the support you need to overcome any challenges you may face.

Below are some of the common issues you might encounter along with steps to troubleshoot them:

- Poor Internet Connection Try moving closer to your router or connecting to a different network
- **Error Messages** Take note of any error messages and if the issue persists, contact our IT Support team for assistance: itsupport@lawsociety.com.au
- Next Button Greyed Out Review all the questions on that page to ensure they have been answered.
- Data validation
 - All dates must be entered in the <u>DD/MM/YYYY</u> format.
 - Enter <u>numbers</u> without using commas (thousand separators).
 - Decimals should be limited to two decimal places.
 - All questions are mandatory and require a response.

Common Navigation Buttons

Below are some of the common navigation buttons to support your navigation through the portal:

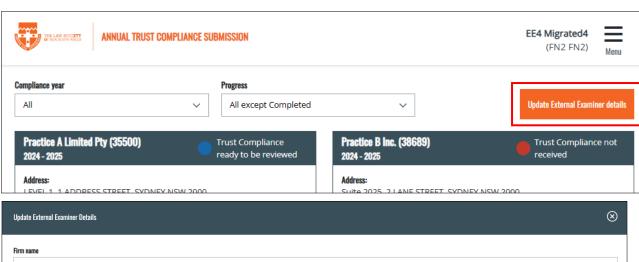
Selection	Explanation
Next >	'Next' located in the bottom right of the screen will autosave your completed steps and progress you to the next section, once selected.
X Save & Close	'Save and Close' located in the top right corner of the screen will save completed steps and return you to the TLP homepage, once selected.
Back	'Back' button located in the bottom right corner of the screen will allow you to navigate back to the previous section, once selected. Note: that if using the back button, ensure you 'save' your data to minimise the loss of information.
Save	'Save' button located in the bottom right corner of the screen will allow you to save the data you have input.
8	Hover over the question icon to access additional information on key concepts.

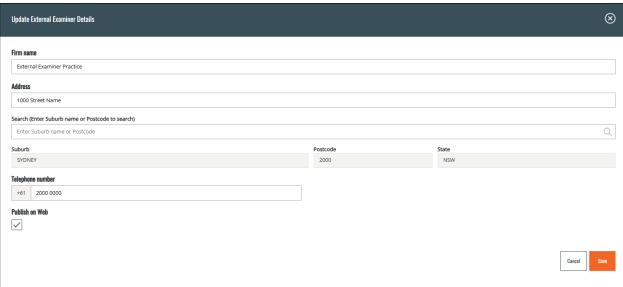


Contact Us	Select 'Contact Us' for Law Society contact details.
Help	Select 'Help' page specific assistance.
FAQ	Select 'FAQs' for frequently asked questions.

Updating External Examiners Details

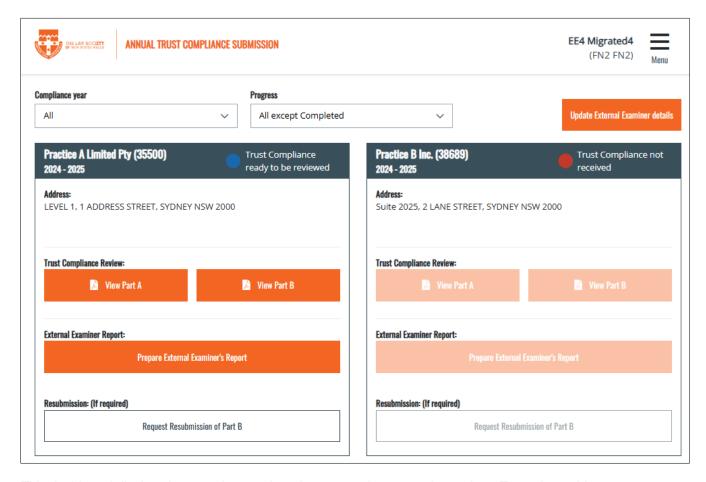
To update external examiner details, click the 'Update External Examiners' button on the top right on the dashboard. Presently, you can only update the below:







Dashboard



This dashboard displays law practices assigned to you as the external examiner. To navigate this screen, use the below functions:

- Use the 'Progress' dropdown to filter the practices based on the stage they are at with their annual trust submissions.
- To view the Part A or Part B responses of the law practice, click 'View Part A' or 'View Part B'.
- To request **resubmission** of Part B for a practice, choose 'Request Resubmission of Part B' and provide appropriate comments explaining the reason for the request.

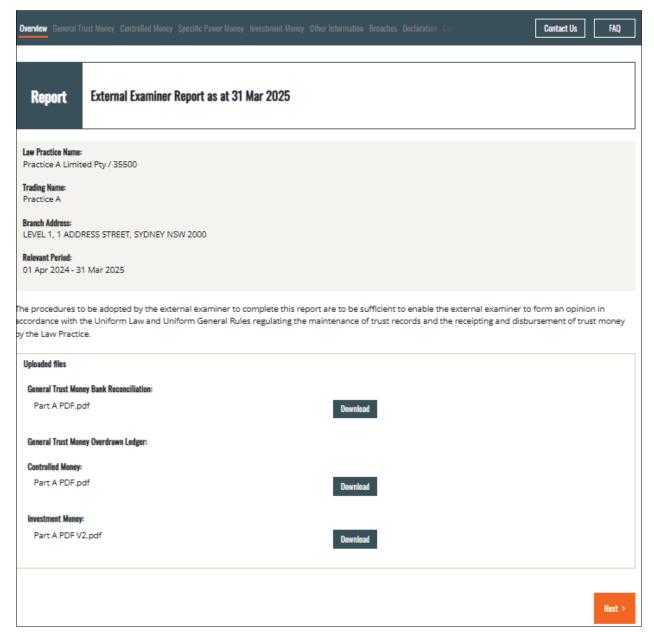
Preparing the External Examiners Report Dashboard & Overview

• To proceed with the completion and submission of the external examiner's report, click 'Prepare External Examiner's Report' showing under the respective law practice on the dashboard.

Prepare External Examiner's Report



- You will be directed to a page that offers you an overview of the law practice providing with the following information:
 - o Law Practice Name
 - o Trading Name
 - o Branch Address
 - o Relevant Period
 - o Files uploaded by the law practice





EER - General Trust Money

notion General Trest Money Controlled Maney Specific Power Money Investment Money Other Information Breaches Declaration Confirmat Contact Us FAQ	
Report External Examiner Report as at 31 Mar 2025	Are these prepared within 15 working days? Yes No
A. General Trust Money	Are the adjustments in the reconciliation statement resolved? Yes No
Have you examined the Confirmation of Trust Money (Part A)? Yes No	Have trust receipts been entered within 5 working days of a receipt being issued? Yes No
Have you examined the Statement of Trust Money (Part B)? Yes No	Have trust payments been entered within 5 working days of a payment being made? Yes No
Has the law practice cooperated fully with your examination and provided all requested trust records promptly? Yes No	Have statutory deposit calculations been undertaken and deposited as appropriate each quarter? Yes No
Did the law practice submit a notification under S.154 of the Uniform Law of a trust account irregularity or suspected irregularity? Yes No	Were trust account statements provided at the end of the matter and at 30 June?
Have the general trust money records been properly maintained in accordance with the provisions of the Uniform Law and Uniform Rules? Yes No Not Applicable	Ves No Has the law practice complied with the procedures in regard to the withdrawal of money from a general trust account for legal costs (Rule 42)?
Have you investigated any overdrawn trust ledgers? Yes No	Yes No Have you received and reviewed the bank reconciliations?
Have you investigated any dormant balances? Yes No	Yes No
Are the required end of month reports for the general trust account prepared? Yes No	

Q1. Have you examined the Confirmation of Trust Money (Part A)?

Answer Yes – if you have examined the Confirmation of Trust Money (Part A) relating to the relevant law practice.

Answer No – if you have <u>not</u> examined the Confirmation of Trust Money (Part A) relating to the relevant law practice. Provide reasons for not reviewing the Part A in the text box.

Q2. Have you examined the Statement of Trust Money (Part B)?

Answer Yes – if you have examined the Statement of Trust Money (Part B) relating to the relevant law practice

Answer No – if you have <u>not</u> examined Statement of Trust Money (Part B) relating to the relevant law practice. Provide reasons for not reviewing the Part B in the text box.

Q3. Has the law practice cooperated fully with your examination and provided all requested trust records promptly?

Answer Yes – if the law practice has cooperated fully with your examination and provided all requested trust records promptly.

Answer No – if the law practice has <u>not</u> fully cooperated with your examination and has not promptly provided all requested trust records. Please provide detailed information in the text box below regarding how and why the law practice has not cooperated.

Q4. Did the law practice submit a notification under S.154 of the Uniform Law of a trust account irregularity or suspected irregularity?

Answer Yes – if the law practice confirmed it submitted a notification under S.154 of the Uniform Law of a trust account irregularity or suspected irregularity. Additionally, indicate whether the law practice has provided you with a copy of the S.154 notification by selecting "Yes" if provided or "No" if not provided in the following question.

Answer No – if the law practice confirmed it did <u>not</u> submit a notification under S.154 of the Uniform Law of a trust account irregularity or suspected irregularity.



Q5. Have the general trust money records been properly maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes - if the records provided to you comply with the provisions of the Uniform Law and the Uniform Rules.

Answer No - if the records provided to you do not comply with the provisions of the Uniform Law and the Uniform Rules. Provide details in the text box regarding the reason for the general trust money records not been properly maintained in accordance with the provisions of the Uniform Law and Uniform Rules.

Answer Not Applicable - if this question is not applicable, for example if the law practice has answered "no" to general trust money in Part A.

Q6. Have you investigated any overdrawn trust ledgers?

Answer Yes - if you have investigated whether the law practice had any overdrawn ledgers.

Answer No - if you have <u>not</u> investigated whether the law practice had any overdrawn ledgers.

Answer No - if not applicable.

Q7. Have you investigated any dormant balances?

Answer Yes - if you have investigated whether the law practice had any dormant balances.

Answer No - if you have <u>not</u> investigated whether the law practice had any dormant balances.

Answer No - if not applicable.

Q8. Are the required end of month reports for the general trust account prepared?

Answer Yes - if the required end of month reports were prepared as per the provisions of the Uniform Law and the Uniform Rules (i.e. for each calendar month).

Answer No - if the required end of month reports were <u>not</u> prepared as per the provisions of the Uniform Law and the Uniform Rules. Please provide details in the text box of any months where end of month reports were not produced.

Q9. Are these prepared within 15 working days?

Answer Yes - if the required end of month reports for the general trust account were all prepared within 15 working days, as per the provisions of the Uniform Law and the Uniform Rules.

Answer No - if the required end of month reports for the general trust account were <u>not</u> prepared within 15 working days, as per the provisions of the Uniform Law and the Uniform Rules. Please provide details in the text box explaining which month/s were prepared late and how late the records were.

Q10. Are the adjustments in the reconciliation statement resolved?

Answer Yes - if the adjustments in the reconciliation statement have been resolved.

Answer No - if the adjustments in the reconciliation statement have not been resolved. Please provide details in the text box explaining what adjustments were not resolved and why.

Answer No - if not applicable.

Q11. Have trust receipts been entered within 5 working days of a receipt being issued?

Answer Yes - if the trust receipts have reviewed by you were entered within 5 working days of a receipt being issued.

Answer No - if the trust receipts reviewed by you have <u>not</u> been entered within 5 working days of a receipt being issued.



Q12. Have trust payments been entered within 5 working days of a payment being made?

Answer Yes - if the trust payments reviewed by you have been entered within 5 working days of a payment being made.

Answer No - if the trust payments reviewed by you have <u>not</u> been entered within 5 working days of a payment being made.

Q13. Have statutory deposit calculations been undertaken and deposited as appropriate each quarter?

Answer Yes - if the statutory deposit calculations been undertaken and deposited as appropriate each quarter.

Answer No - if the statutory deposit calculations been <u>not</u> undertaken and deposited as appropriate each quarter.

Answer No - if not applicable.

Q14. Were trust account statements provided at the end of the matter and at 30 June?

Answer Yes - if the trust account statements were provided at the end of the matter or at 30 June.

Answer No - if the trust account statements were not provided at the end of the matter or at 30 June.

Answer No - if not applicable.

Q15. Has the law practice complied with the procedures in regard to the withdrawal of money from a general trust account for legal costs (Rule 42)?

Answer Yes - if the law practice has complied with the procedures in regard to the withdrawal of money from a general trust account or controlled money account for legal costs (Rule 42).

Answer No - if the law practice has <u>not</u> complied with the procedures in regard to the withdrawal of money from a general trust account or controlled money account for legal costs (Rule 42). Please provide details in the text box explaining why this requirement was not met.

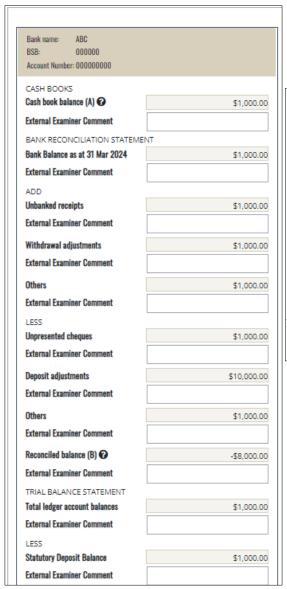
Q16. Have you received and reviewed the bank reconciliations?

Answer Yes - if you have received and reviewed all the bank reconciliations for the review period.

Answer No - if you have not received and reviewed all the bank reconciliations for the review period.



The below displays the bank reconciliation figures provided by the law practice for each trust account(s) as at March 31, 2025. <u>Input your comments in each of the corresponding blank text boxes</u>, below the submitted figure based on your findings during the examination.

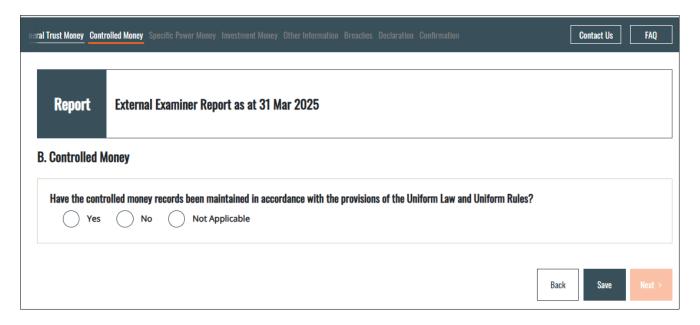


Reconciled balance (B) 🚱	-\$8	,000.00
External Examiner Comment		
TRIAL BALANCE STATEMENT		
Total ledger account balances	\$1	,000.00
External Examiner Comment		
LESS		
Statutory Deposit Balance	\$1	,000.00
External Examiner Comment		
Reconciled Trust ledger balance (C)		\$0.00
External Examiner Comment		
Any variance between balances A, B or C	\$9	,000.00
External Examiner Comment		
Reason for Variance	Test	A
External Examiner Comment		
Number of ledgers accounts as at 31 Mar 2024		24
External Examiner Comment		

Select 'Save' to save information.
Select 'Next' to progress to next section.



EER - Controlled Money



Q1. Have the controlled money records been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes – if the controlled money records provided to you comply with the provisions of the Uniform Law and the Uniform Rules.

Answer No - if the controlled money records provided to you do **not** comply with the provisions of the Uniform Law and Uniform Rules. Please provide details in the text box explaining why this requirement was not met.

Answer Not Applicable - if not applicable, for example if the law practice has not received or held controlled money and answered "No" to the "controlled money" question in Part A.

Select 'Save' to save information.



eral Trust Money Cont	olled Money Specific Power Money Investment Money Other Information Breaches Declaration Confirmation		Contact Us	FAQ			
Report	External Examiner Report as at 31 Mar 2025						
C. Trust Money	Subject to Specific Powers						
Have power money records (excluding eConveyancing) been maintained in accordance with the provisions of the Uniform Law and Uniform Rules? Yes No Not Applicable							
Have eConveyancing records (including Electronic Lodgement Network Operators (ELNO) providers PEXA and Sympli) been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?							
Yes No Not Applicable							
		Back	Save				

EER - Specific Power Money

Q1. Have power money records (excluding eConveyancing) been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes – if the power money records comply with the provisions of the Uniform Law and the Uniform Rules.

Answer No - if the power money records provided to you do **not** comply with the provisions of the Uniform Law and Uniform Rules.

Answer Not Applicable - if not applicable, for example the law practice has not received or held Power money and answered "No" to the "Power money (excluding eConveyancing)" question in Part A.

Q2. Have eConveyancing records (including Electronic Lodgement Network Operators (ELNO) providers PEXA and Sympli) been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes - if the relevant records provided to you comply with the provisions of the Uniform Law and the Uniform Rules.

Answer No - if the relevant records provided to you do <u>not</u> comply with the provisions of the Uniform Law and Uniform Rules.

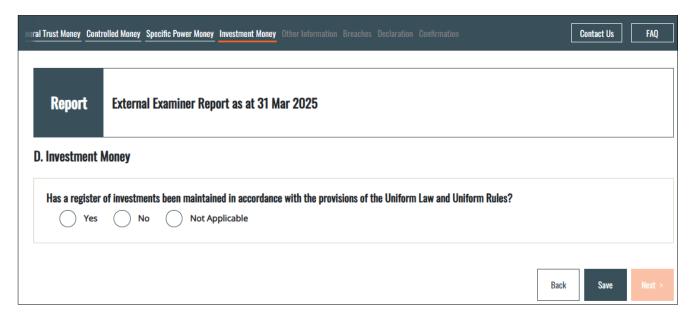
Answer Not Applicable - if not applicable, for example the law practice has not been involved in eConveyancing and answered "No" to the "Power money (including eConveyancing)" question in Part A.

Select 'Save' to save information.



Select 'Next' to progress to the next section.

EER - Investment Money



Q1. Has a register of investments been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes – if the register of investments complies with the provisions of the Uniform Law and the Uniform Rules.

Answer No – if the register of investments does <u>not</u> comply with the provisions of the Uniform Law and Uniform Rules. Please provide details in the text box explaining why this requirement was not met

Answer Not Applicable - if not applicable, for example the law practice has not received a direction to invest trust money and answered "No" to the "direction to invest trust money" question in Part A.

Select 'Save' to save information.



EER - Other Information

eral Trust Money Contr	olled Money Specific Power Money Investment Money Other Information Breaches Declaration Confirmation	[Contact Us		FAQ
Report	External Examiner Report as at 31 Mar 2025				
E. Other Inform	ation				
Have written d	rection money records been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?				
Yes	No Not Applicable				
Have transit m	oney records been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?				
Yes	No Not Applicable				
Has a Register	of Powers and Estates been maintained in accordance with the provisions of the Uniform Rules?				
Yes	No Not Applicable				
Has a Register	of Files been maintained in accordance with the provisions of the Uniform Rules?				
Yes	○ No				
Has a Register	of Safe Custody been maintained in accordance with the provisions of the Uniform Rules?				
Yes	No Not Applicable				
Has a Register	of Financial Interests been maintained in accordance with the provisions of the Uniform Rules?				
Yes	No Not Applicable				
		Back	Save	No	

Q1. Have written direction money records been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes – if the written direction money records comply with the provisions of the Uniform Law and Uniform Rules.

Answer No – if the written direction money records do <u>**not**</u> comply with the provisions of the Uniform Law and Uniform Rules.

Answer Not Applicable - if not applicable

Q2. Have transit money records been maintained in accordance with the provisions of the Uniform Law and Uniform Rules?

Answer Yes – if the relevant records comply with the provisions of the Uniform Law and Uniform Rules.

Answer No – if the relevant records do <u>not</u> comply with the provisions of the Uniform Law and Uniform Rules.

Answer Not Applicable - if not applicable



Q3. Has a Register of Powers and Estates been maintained in accordance with the provisions of the Uniform Rules?

Answer Yes – if the Register of Powers and Estates complies with the provisions of the Uniform Rules.

Answer No - if the Register of Powers and Estates does **not** comply with the provisions of the Uniform Rules.

Answer Not Applicable - if not applicable, for example if the practice is not required to maintain a Register of Powers and Estates.

- Q4. Has a Register of Files been maintained in accordance with the provisions of the Uniform Rules?

 Answer Yes if the Register of Files complies with the provisions of the Uniform Rules.

 Answer No if the Register of Files does <u>not</u> comply with the provisions of the Uniform Rules.
- Q5. Has a Register of Safe Custody been maintained in accordance with the provisions of the Uniform Rules?

Answer Yes – if the Register of Safe Custody Documents complies with the provisions of the Uniform Rules.

Answer No – if the Register of Safe Custody Documents but has <u>not</u> been maintained in accordance with the provisions of the Uniform Rules.

Answer Not Applicable - if not applicable, for example you are not required to maintain a Register of Safe Custody Documents.

Q6. Has a Register of Financial Interests been maintained in accordance with the provisions of the Uniform Rules?

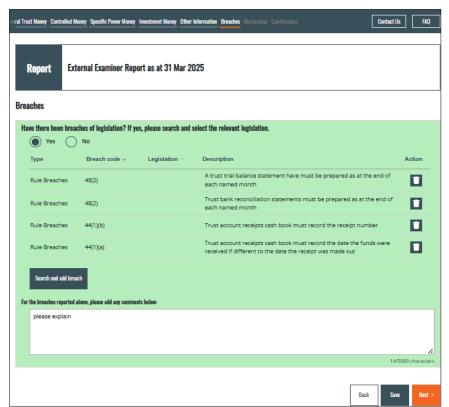
Answer Yes – if the Register of Financial Interests complies with the provisions of the Uniform Rules.

Answer No - if the Register of Financial Interests does <u>not</u> comply with the provisions of the Uniform Rules.

Answer Not Applicable - if not applicable, for example if you are not required to maintain a Register of Financial Interests.



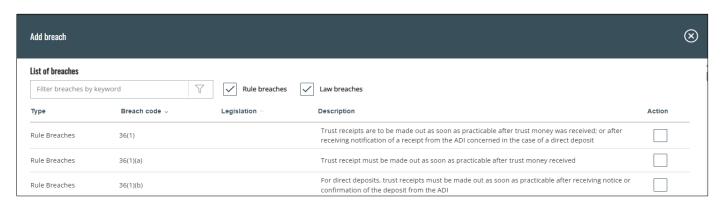
EER - Breaches



Q1. Have there been breaches of legislation? If yes, please search and select the relevant legislation.

Answer Yes – if you identified breaches of the trust accounting legislation during your examination.

Click on the 'Search and add breach' button to search and add the relevant breach(es). You can search for breaches using keywords, which may be a combination of numbers and words. Once all the breaches are added, you may provide any additional comments in the text box below.



Answer No – If the examination of trust records for the relevant law practice did not identify any breach(es) of the trust accounting legislation.

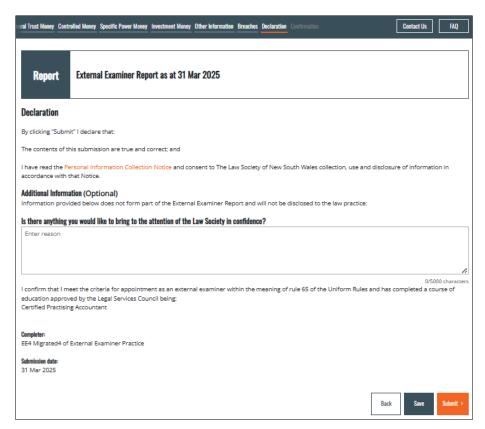
Select 'Save' to save information.



EER - Declaration

Q1. Is there anything you would like to bring to the attention of the Law Society in confidence?

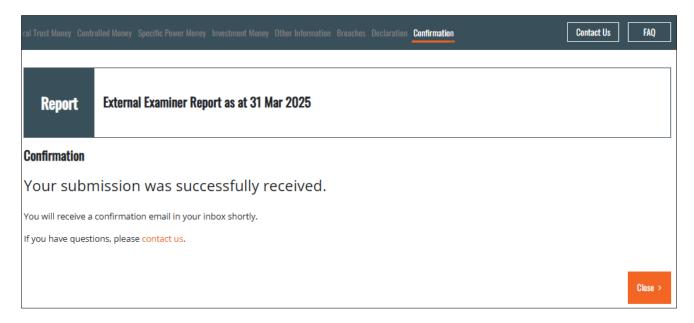
If there is anything you would like to bring to the attention of the Law Society in confidence. Please provide the relevant information or details in the text box below.



Click 'Submit' to declare the contents of the submission are true and correct and complete submission of the external examination report.



EER - Confirmation



You will receive a confirmation indicating your submission was successfully received.

Select 'Close' to complete the process.

Support

- External Examiner Guidelines
- External Examiner Checklist
- Webinar External Examiners Reports
- <u>Legal accounting handbook</u> to get clarification on any trust accounting concepts.
- By email: trust@lawsociety.com.au or contact us on (02) 9926 0333, Monday through Friday from 9:00 AM to 5:00 PM