

External Examiner Guidelines 2026

What do I do once I am appointed?

Once appointed as an External Examiner (EE), remind the law practice to appoint you as their EE in the Trust Lodgement Portal (TLP). If there was a former EE appointed, they must first terminate that appointment in TLP before appointing you.

What is an External Examiner Report (EER)?

An EER is an independent assessment of the trust records and is required under Section 155 of the Legal Profession Uniform Law (NSW) (Uniform Law).

What is the purpose of an EER?

The purpose of the EER is to:

- Confirm that the information submitted in the law practice's Confirmation and Statement of Trust Money (commonly known as Part A and Part B) is correct.
- Confirm whether the trust records for all types of trust money have been properly maintained in accordance with the provisions of the Uniform Law and the Legal Profession Uniform General Rules 2015 (Uniform General Rules)
- Detail any observed breaches of the Uniform law and Uniform General Rules.

How should I prepare an EER?

You will undertake appropriate examination of the trust records to satisfy yourself that they have been maintained in accordance with the Uniform Law and the Uniform General Rules, including sampling techniques and other enquiries to form your opinion.

You should retain a copy of your work papers, including any completed checklists, supporting documentation, copies of reconciliations etc. which will be subject to periodic quality reviews by the Law Society.

When is the EER due?

The EER should be submitted on or before 31 May. If 31 May falls on a Saturday, Sunday or a public holiday, the EER must be lodged on the last business day in May.

How do I submit an EER?

EERs should be submitted online using the Law Society of NSW Trust Lodgement Portal (TLP). Log into Lawid.com.au with your LawID / registered email and password. The TLP will be listed under Services.

Can I login to TLP if I do not know my LawID?

Yes, you can log in using your registered email address and password.

What if I don't have access to the email address associated with my LawID?

Email itsupport@lawsociety.com.au with your Law ID number, old email address and the new email address.

How can I change my details held with you?

You can update your details in TLP. On the dashboard, navigate to "Update External Examiner Details".

Are there any resources to assist with the external examination?

Yes, we have prepared the following resources:

- [External Examiner's Checklist](#) to guide you through the examination process and assist with assessing compliance with relevant legislation
- [Legal Accounting Handbook](#) which covers common trust record-keeping requirements, relevant sections and rules of the Legal Profession Uniform legislation, and practical examples of common trust records.
- [Trust Lodgement Portal Reference Guide](#) which provides an overview of the layout and features of TLP.
- Dedicated [External Examiner Page](#) providing guidance, updates, and resources tailored to external examiners

What are the authorised institutions to hold trust money?

- General Trust Account can be established and held at any of the Authorised ADI (Authorised Deposit Taking Institution), listed on our [website](#).
- Controlled Money Account can be established and held at any authorised deposit taking institutions regulated by Australian Prudential Regulation Authority (APRA).

What if the general trust account is closed before the trust year end?

If a general trust account is closed prior to the end of the trust year, it remains reportable in Part B and an EER must be prepared up to and including the date of closure.

Can I contact the Authorised ADI to verify the trust account information?

Yes, under Section 370 of the Uniform law, you can seek information as a part of your examination by serving them with a Notice.

[Guidance](#) has also been prepared to support the preparation of a Notice under Section 370.

Note that section 149(4) of the Uniform Law prohibits the AADI from charging for complying with the Notice.

What if I don't have enough information to form an opinion?

- Contact the law practice to request any additional information needed to form an opinion.
- Submit a qualified report if:
 - You cannot obtain sufficient information from the law practice in order to form an opinion. Make sure to detail the attempts in your EER and any other relevant information to support our review of Part B.
 - There is a delay in obtaining information from an AADI. Include any outstanding information in your report.
 - If your opinion changes upon subsequent receipt of this information, please notify the Chief Trust Account Investigator at trust@lawsociety.com.au.

What needs to be included in an EER?

You will confirm the accuracy of the information in Part B and satisfy yourself of the following:

A. Trust Money

The law practice has maintained trust money records in accordance with Uniform Law and the Uniform Rules.

B. General Trust Account

- The law practice that receives money that is required to be deposited into a general trust account maintains a general trust account in accordance with the Uniform Rules.
- A general trust account receipt is issued promptly in respect of general trust money received.
- There are no transfers between ledger accounts without the use of trust journals and the required details are recorded for each trust journal transaction.
- The trust ledger accounts have been properly maintained with all receipts, disbursement and transfers recorded for each matter and for each person on whose behalf money is held.

C. Controlled Money

- A law practice has received a written direction to deposit trust money into a controlled money account and had made the deposit accordingly.
- All records relating to controlled money accounts are properly maintained in the controlled money register.
- the listing is reviewed by the principal and the review is evidenced.

D. Transit Money

If the law practice has received transit money, that it has retained the appropriate records.

E. Trust Money Subject to Written Direction

Whether the law practice has received a written direction to deal with trust money (other than cash) in a particular way, it has retained a copy of the written direction.

F. Register of Powers and Estates in Relation to Trust Money

Required records were maintained and appropriate entries have been made in the Register of Powers & Estates.

G. Investment of Trust Money

Have you satisfied yourself whether the law practice has received instructions to invest trust money on behalf of clients under s129 (2)(d).

H. Register of Investments

If the law practice has received instructions to invest trust money for or on behalf of clients, it has maintained the appropriate Register of Investments of trust money.

I. Matter Files and Registers

The law practice is opening and maintaining matter files and maintaining appropriate registers.

J. Borrowing from Client or Former Clients

No solicitor or associate of the law practice has borrowed money from a client, or, in certain circumstances, from a former client.

K. Statutory Deposit

- The calculation for the statutory deposit has been completed by the law practice for each applicable period (in the year of review)
- The required statutory deposit amount has been deposited to the Statutory Deposit Account held by the practice's authorised ADI.

L. General Overview of Matter Files and Trust Records

That your report covers a broad cross-section of all matter files and trust records.

I am reviewing the bank reconciliation of the general trust account section of the EER. What should I include in the comments?

Include a brief statement of your professional judgement. If there is an adjustment or difference, briefly explain what it relates to.

Examples:

- "Correct – outstanding item."
- "Correct – resolved in April."
- "Difference noted – follow-up required."

What do I do if I wish to resign as External Examiner?

- Notify the law practice and request them to terminate you in TLP and appoint a new external examiner
- Notify the Trust Accounts Department of your resignation.

Where can I go for further information?

For further information, you can contact the Chief Trust Account Investigator or the Trust Accounts Department at trust@lawsociety.com.au