

## **K. CLIENT ACCOUNTS**

### **1. DUTY TO REMEDY BREACHES**

[Replaced by rule 9A of the Solicitors' Accounts Rules which came into effect on 1 February 2002.]

### **2. RECONCILIATION OF CLIENT ACCOUNTS**

[Replaced by rule 10A of the Solicitors' Accounts Rules which came into effect on 1 February 2002.]

### **3. GUIDELINES FOR ACCOUNTING PROCEDURES AND SYSTEMS**

The Council may from time to time publish Guidelines for accounting procedures and systems to assist solicitors to comply with the Solicitors' Accounts Rules, and solicitors may be required to justify any departure from the Guidelines. The Guidelines which have been adopted by the Council are at Appendix 5.

### **4. MONITORING ACCOUNTANT**

A solicitor or firm of solicitors must at the time and place fixed by the Council produce to any person appointed by the Council pursuant to rule 5B of the Solicitors' Practice Rules and rule 11 of the Solicitors' Accounts Rules any books of account, bank pass books, loose-leaf bank statements, statements of account, vouchers and other documents necessary to enable preparation of a report on compliance with the rules.

This Practice Direction came into effect on 1 September 2000.

## L. ATTESTATION OF DOCUMENTS

1. Where the signing / execution of documents is required by law or practice to be witnessed / attested by a solicitor, the solicitor should be physically present when witnessing / attesting the same where the attestation clause is in the following terms:-

"Signed by .....  
in the presence of:- )

Solicitor, Hong Kong SAR"

Some solicitors have adopted the practice of attesting to the signature of a document when in fact they were not present and did not witness the actual signing of that document. The effect of this practice is that the resulting document contains a false and dishonest statement by the solicitor.

2. If it is impracticable for a solicitor to witness / attest the signing / execution of a document, which by law is not required to be so witnessed / attested, the Council has made the following directions:

- (a) A firm of solicitors may appoint one or more experienced clerk or clerks for the purpose of witnessing / attesting the signing / execution of documents not required by law to be witnessed / attested by a solicitor.
- (b) A clerk so appointed must be physically present when witnessing / attesting the signing / execution of documents.
- (c) The signature of the appointed clerk who acted as witness shall be verified by a solicitor of the firm. The following clause is considered appropriate:

"I hereby verify the signature of (name of appointed clerk):-

Solicitor, Hong Kong SAR"

3. (a) Where a document is executed by a limited company, whether under seal or not, the signatures of directors / officers or attorneys appearing on the document may be verified by a solicitor if such signatures are known to the solicitor. The following clauses are considered appropriate:

"Sealed with the Common Seal of )  
ABC Co. Ltd. and signed by )  
.....(directors / )  
officers) whose signatures are )  
verified by:- )

Solicitor, Hong Kong SAR"

OR