

PART II.—AUDIT OF TRUST ACCOUNTS.

Compulsory Audit.

10. Within four months after the end of each year, commencing with the year ending on the 31st day of March, 1935, every solicitor who was in practice in Western Samoa during the whole or any part of the year shall cause his trust accounts for the year to be audited by an auditor authorized under clause 14 hereof.

Duties of Auditor.

11. The auditor shall forthwith after the completion of the audit send to the Crown Solicitor a report of the result of the audit, verified by the statutory declaration of the auditor in the form set out in the Schedule hereto, and to the solicitor a signed copy of the report.

High Court may order Special Audit.

12. If it appears to the High Court that there is reason to suspect that any solicitor has been guilty of any unprofessional conduct with respect to moneys received or held by him for or on behalf of any person or with respect to any failure to account for the same, or that any solicitor has committed any breach of this Order, the Court may on the application of the Crown Solicitor or any other person direct an officer of the New Zealand Public Service or the Samoan Public Service forthwith to audit the trust accounts of the solicitor and to report to the Court within such time as the Court shall direct.

Application for Special Audit.

13. Every application for a special audit shall be made by way of motion in accordance with the result of the High Court, and every order thereon shall be subject to such terms and conditions as the Court shall think fit:

Provided that no application for a special audit shall be filed in the Court unless the Crown Solicitor shall have first certified that reasonable grounds exist for the making of such application.

Qualification of Auditors.

14. The Administrator may by notice in the *Western Samoa Gazette* authorize any person duly licensed to carry on in Samoa the business of an Accountant or any member of the New Zealand Public Service or the Samoan Public Service to be an auditor for the purposes of this Order and may by like notice revoke any such authorization:

Provided that nothing contained in this clause shall authorize any person being a member of the New Zealand Public Service or the Samoan Public Service to undertake any audit of a solicitor's accounts other than a special audit undertaken pursuant to an order of the High Court.

Solicitor's Duties with respect to Audit.

15. In addition to the requirements of clause 3 hereof, every solicitor shall keep his trust accounts in such manner as to disclose to the auditor the true position of the moneys to which they relate and to enable the accounts to be conveniently and properly audited, and for the purpose of such audit shall as and when the auditor requires produce to the auditor all books, papers, accounts, documents, and securities in any way relating to any moneys received by the solicitor for or on behalf of any person or relating to his business as a solicitor, and shall furnish the auditor with all information he reasonably requires.