

*Duties of Bankers.*

16. Every banker of a solicitor shall on the request of any auditor engaged in the audit of that solicitor's trust accounts under this Order supply that auditor with all such information as is reasonably necessary for the purposes of the audit whether such information relates directly to the solicitor's trust accounts or to any other account.

*Report by Auditor.*

17. If an auditor in the course of conducting the audit of a solicitor's trust accounts under this Order discovers that the accounts are not kept in such manner as to enable them properly to be audited, or discovers any matter which appears to him to involve dishonesty or any breach of the law on the part of the solicitor, or discovers any loss or deficiency of trust moneys, he shall fully set out the facts as discovered by him in a report to the Crown Solicitor, who shall take such steps or proceedings in respect thereof as the circumstances may require.

*Certificate by Auditor.*

18. Except as provided in the last preceding clause, the auditor's report shall consist of a certificate stating that the trust accounts of the solicitor have been duly kept and are in order.

*Statement to be prepared by Auditor.*

19. In addition to making such of the reports referred to in clauses 17 and 18 hereof as the case may require, every auditor shall, at the time of the making of the audit, certify under his hand a statement disclosing in detail (either in the statement itself or by reference to the books of account) particulars of all moneys held by the solicitor for or on behalf of any other person on the last day of the year to which the audit relates, together with particulars of the deposit thereof at that date, and shall deliver the statement to the solicitor.

*Solicitor to produce Statement.*

20. Every solicitor shall retain any statement delivered to him in accordance with the provisions of the last preceding clause hereof, and on demand by the auditor making the next succeeding audit of the solicitor's trust accounts shall produce the statement together with a signed copy of the auditor's report on the preceding audit.

*Disclosure by Auditor.*

21. An auditor shall not disclose any information obtained in the course of conducting any audit under this Order except in the following cases, that is to say:—

- (a) In any report made pursuant to this Order; and
- (b) In or for the purpose of any proceedings arising out of any such report or instituted in connection with the trust accounts of a solicitor whose trust accounts he has audited.

*Beneficiaries may inspect Report.*

22. A Judge of the High Court may order that any portion of a report of an auditor under this Order relating to the moneys or securities of any person who has a beneficial interest in the moneys or securities shall be available in the hands of the Crown Solicitor for inspection by that person or by any solicitor authorized by that person to inspect the report.

*Auditors may inspect Previous Report.*

23. Any report of an auditor relating to trust accounts of a solicitor shall be available in the hands of the Crown Solicitor for inspection by the auditor appointed to audit the accounts of the same solicitor for a succeeding year, or appointed by the High Court to make a special audit.