

IN THE SUPREME COURT OF IOWA

IN THE MATTER OF THE (
CLIENT SECURITY COMMISSION (**2022 Annual Report**
(

This report of the Client Security Commission is submitted as required by Iowa Court Rule 39.4 for the period January 1, 2022, through December 31, 2022.

The Client Security Trust Fund (the fund) and the Client Security Commission (the Commission) were activated on January 1, 1974, with a \$20,000.00 grant from the Iowa State Bar Foundation. On December 1, 2022, the Commission filed a certificate with the Court regarding the sufficiency of the fund, under the provisions of Iowa Court Rule 39.6(3). As of December 1, 2022, the actual cash balance of the fund totaled \$2,330,091, and the unrestricted balance totaled \$2,282,293. Because the unrestricted fund balance totaled more than \$900,000.00, a special assessment will not be payable during 2023 by members of the bar of Iowa who have paid assessments in the total sum of at least \$200.00 to the Client Security Trust Fund in past years. A regular assessment of \$50 will be payable during 2023 as provided by Iowa Court Rule 39.6(2).

THE COMMISSION

Chapter 39 of the Iowa Court Rules provides for the Commission and the fund. Iowa Court Rule 39.1 provides for the appointment of seven members to the Commission, two of whom are not to be lawyers. During the period covered by this report, the non-lawyer members of the Commission were Eric G. Seeman of Boone and Melvin Zischler of Des Moines. The lawyer members of the Commission during the period covered by this report were Lori Torgerson Chesser of Des Moines, Todd A. Geer of Grundy Center, the Honorable Myron L. Gookin of Fairfield, Karen A. Volz of Cedar Rapids, and Joel D. Vos of Sioux City. At the fall 2022 meeting, the Honorable Myron L. Gookin was elected Chair, Lori Torgerson Chesser was elected Vice Chair, and Eric G. Seeman was elected Treasurer.

ATTORNEY STATISTICS

As of December 31, 2022, there were 20,179 lawyers licensed or registered to practice law in Iowa. Of these 20,179 attorneys, 9,753 were active in status and able to engage in the practice of law. This is 6 less than 2021's 9,759 active lawyers.

With regard to the active 9,753 attorneys, 7,258 or 74% of them reside within the State of Iowa. There also was a slight increase in Iowa lawyers taking residence outside of the State of Iowa. The chart below shows the geographic

distribution of active Iowa lawyers for the last five years.

Total Attorney Breakdown (Resident & Non-Resident)				
Year	Resident Active	Non- Resident Active	Overseas Active	Total Active Lawyers
2022	7,258	2,491	4	9,753
2021	7,405	2,363	14	9,782
2020	7,452	2,298	9	9,759
2019	7,488	2,229	12	9,729
2018	7,493	2,144	12	9,649

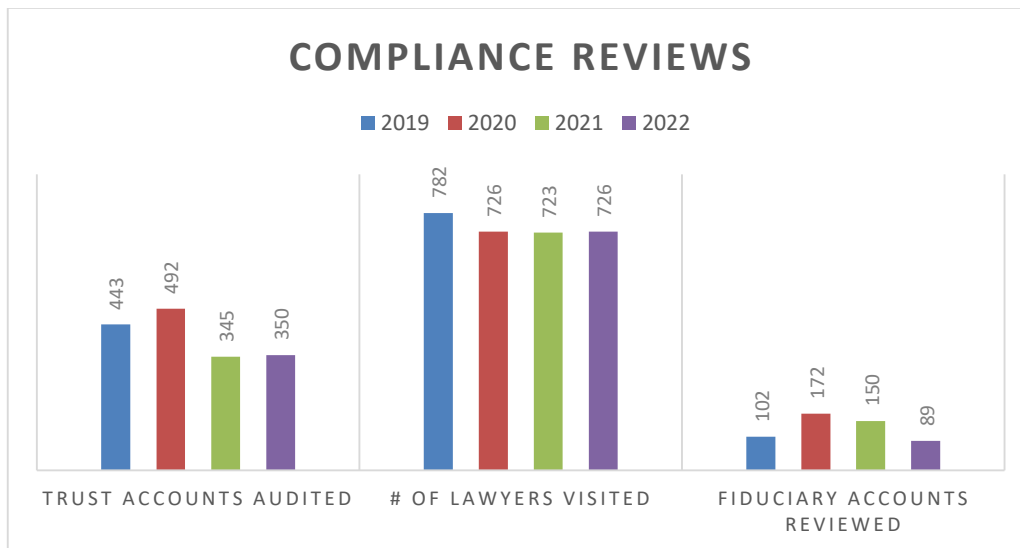
During the 2022 filing season¹, 268 attorneys went exempt and 100 attorneys relinquished their Iowa license. The licenses of twelve attorneys were suspended by the Court for failure to comply with the reporting and fee payment provisions of chapter 39 of the Iowa Court Rules. 366 lawyers paid a late filing penalty ranging from \$100 to \$250 during 2022.

¹ The Client Security Commission operates on three calendar systems. The calendar year and fiscal years are self-explanatory. The filing season calendar runs from December 15th through December 14th. It is during this time period that attorneys make changes to their status as they file their annual reports. OPR's database now allows for a filing season calendar data pull, which previously had not been possible. This should be considered when comparing this year's numbers to prior reports.

COMPLIANCE REVIEWS

The Commission’s audit staff conducts routine audits of all lawyers in active practice in Iowa and examines their trust accounts, with the goal of examining each trust account every three to four years. The fact that a routine examination is made does not indicate any violations are suspected on the part of the lawyer or lawyers involved. Cooperation by members of the bar continues to be excellent, and the majority of Iowa lawyers properly use their trust accounts.

During 2022, auditors employed by the Client Security Commission conducted trust account compliance examinations as shown in the following chart. Also during 2022, the auditors reviewed accounts in which lawyers were serving as fiduciaries as shown in the chart.



These examinations encourage lawyers to maintain their trust accounts and fiduciary accounts in accordance with the requirements of Iowa Rule of

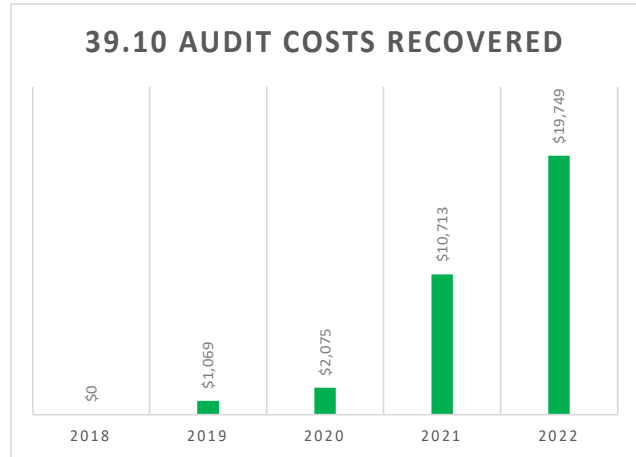
Professional Conduct 32:1.15 and chapter 45 of the Iowa Court Rules. Due to the pandemic, all audits were switched from in-person to correspondence-based in 2020, with attorneys scanning and uploading the requested information over a secure Sharefile site. This allowed trust account audits not only to continue, but also to expand in number as the auditors were no longer limited by drive times and scheduling issues.

The Commission's staff has published an outline on trust account procedures and made it available to all Iowa lawyers on the Commission web page. In addition, the executive director and director of client security of the Office of Professional Regulation periodically appear at continuing legal education events to discuss proper trust accounting procedures. Also the Commission auditors and staff are happy to share their knowledge and experience to assist any lawyers who have questions regarding trust account management.

Iowa was the first state to periodically examine lawyers' trust accounts and continues to be the leader in that field. It is the Commission's belief that routine examinations of lawyers' trust accounts help deter that small number of lawyers who might otherwise make use of the funds of others, and also help limit losses resulting from attorney diversion of client monies through early detection. Also, as has been the case every year since the inception of the audit program, routine

examinations confirm that the vast majority of Iowa attorneys diligently adhere to the trust account rules.

In calendar year 2022, \$19,749.14 of audit costs were recovered pursuant to Iowa Court Rule 39.10. The Commission will continue to assess audit costs to the audited attorney or firm when circumstances warrant.



CLIENTS' SECURITY TRUST FUND

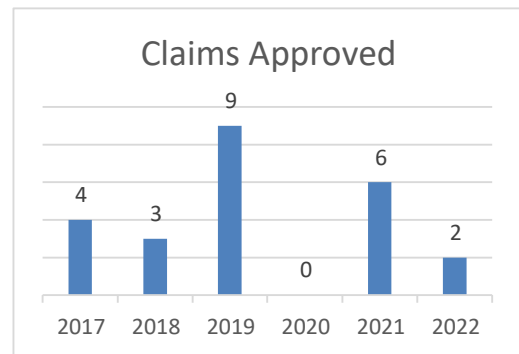
The Client Security Commission manages a fund generated by contributions from Iowa lawyers and judges, and advises the court on policies involving the administration of the fund. The purpose of the fund is to prevent defalcations by members of the Iowa bar, and insofar as practicable, to provide indemnification by the profession for losses caused to the public by the dishonest conduct of members of the bar of this state. The fund also separately administers the cost of administering the lawyer disciplinary system and other programs which impact the disciplinary system.

Claims Considered

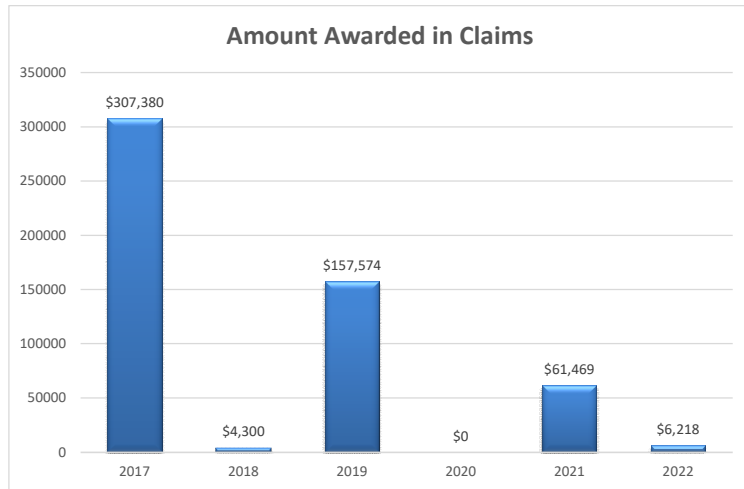
Five requests for reimbursement were pending before the Commission on January 1, 2022. Thirteen new claims were received by the Commission during 2022. No previously closed requests for reimbursement were reopened. The disposition of the eighteen pending and new matters during 2022 was as follows:

<u>Disposition</u>	<u>Number</u>
Payment authorized	2
Administratively dismissed	8
Reimbursement denied	7
Pending on December 31, 2022	1

During 2022, the Commission authorized payment on two requests for reimbursement, totaling \$6,218.45. The claims approved during 2022 are summarized as follows:



- The Commission authorized payment on one claim in the amount of \$2,976.45 based on the actions of deceased lawyer Michael D. Kozlik.
- The Commission authorized payment on one claim in the amount of \$3,242.00 based on the actions of lawyer Lonnie B. Saunders. Mr. Saunders' license to practice law in Iowa was revoked on October 13, 2021.



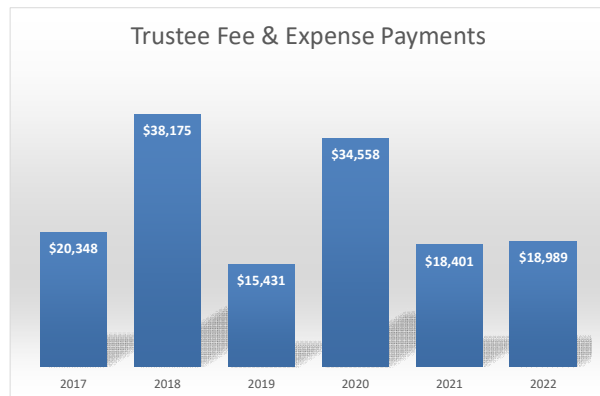
Commission rules in effect during calendar year 2022 for conduct before January 1, 2014, provided \$50,000.00 as the maximum reimbursement one claimant may receive from the fund, and \$150,000.00 as the maximum aggregate amount payable from the fund because of the dishonest conduct of any one attorney. For claims arising from lawyer conduct on or after January 1, 2014, the commission rules provided \$100,000.00 as the maximum reimbursement one claimant may receive from the fund, and \$300,000.00 as the maximum aggregate amount payable from the fund because of the dishonest conduct of any one attorney. \$6,218.45 were paid in claims during 2022. The total sum requested for the claims pending on December 31, 2022, as limited by per claim and per lawyer caps, was \$47,798.00.

Substantially all of the claims denied in recent years failed to qualify for reimbursement because they did not arise from the dishonest conduct of a

member of the bar of Iowa while acting as an attorney or fiduciary. The Commission is not authorized to approve requests for payment arising out of voluntary joint ventures with lawyers or the personal lending of money to lawyers. The Client Security Trust Fund is not intended and is not authorized to provide protection against malpractice or to resolve fee disputes.

Trustee Compensation & Expenses

Iowa Court Rule 34.17 provides for disability suspension and permits the chief judge of the judicial district in which the attorney practiced to appoint a lawyer or lawyers to serve as trustee



in connection with matters in progress in the office of the lawyer suspended under the rule. Iowa Court Rule 34.18 provides for appointment of a trustee by the district chief judge if a practicing lawyer has died or been suspended or disbarred from practice, provided reasonable necessity exists. Appointment of a trustee to inventory files, sequester client funds, and take other appropriate action to protect the interests of the clients and other affected persons helps identify and assist management of claims for reimbursement filed with the Commission.

Iowa Court Rules 34.17 and 34.18 also provide that a trustee may seek reasonable fees and reimbursement of costs in connection with these matters from the suspended attorney. If unsuccessful, the trustee may submit a fee and expense claim to the Commission. The Commission, in its sole discretion, determines the merits of the claim and the amount of any payment from the fund.

Trustee claims for fees and expenses in the total amount of \$18,989.81 were authorized for payment from the fund during 2022. This amount would have been much higher but for the assistance of trustees who volunteered their services as a *pro bono* service to the Iowa legal profession.

FINANCIAL OVERVIEW

In addition to providing indemnification for losses caused to the public by the dishonest conduct of members of the bar of this state, the fund also supports administration of the lawyer disciplinary system and other programs that impact the disciplinary system, including but not limited to the Iowa Lawyers Assistance Program.

As a condition to continuing membership in the bar, every bar member is required to pay to the Commission an annual fee as determined by the Court to finance the disciplinary system, unless exempt. The annual fee during 2022 was \$200.00. The fees received to finance the disciplinary system were expended to

pay operating expenses of the Iowa Supreme Court Attorney Disciplinary Board, the Grievance Commission of the Supreme Court of Iowa, the Iowa Supreme Court Commission on the Unauthorized Practice of Law, and a portion of the operating expenses of the Iowa Lawyers Assistance Program. Staff is reviewing the annual fee to be paid by each attorney to support the attorney disciplinary system for calendar year 2024 and may be making a recommendation to the Court that the fee be increased to \$225. The disciplinary system fee was last increased in 2016 for the 2017 calendar year.

The Commission has established separate bookkeeping records and accounts for funds received to finance the disciplinary system. A disciplinary fund checking account has been established for disciplinary operations. The annual fees received from attorneys to finance the disciplinary system are deposited in the investment account of the Commission as part of the online reporting system for lawyers, and then transferred to the disciplinary fund checking account. Funds deposited in the disciplinary fund checking account are diverted to interest-bearing certificates of deposit or a deposit savings account to the extent not necessary to support current operations of the entities supported by the annual fee.

Audit of Commission Funds

The audit report prepared by Brooks Lodden, P.C., Certified Public Accountants, for the accounting period ending June 30, 2022, previously has been submitted to the Court. The financial report includes a section entitled *Management Discussion & Analysis*, which was prepared by Commission staff. Examination of the *Management Discussion & Analysis* is recommended in lieu of any separate analysis the Commission might provide regarding financial operations of the Commission.

The Commission continues to adhere to its longstanding investment philosophy of safety. The Commission's policy is to invest only in United States government or United States government-related securities or fully FDIC-insured brokered certificates of deposit. Commission funds otherwise are placed in deposit accounts covered by FDIC insurance or the Iowa public funds statute, Iowa Code chapter 12C.

Operations

Commission funds are deposited in accounts at Community State Bank, Des Moines, Iowa. All checks drawn upon the investment checking account require the signature of two authorized signatories. The executive director and the directors of the Office of Professional Regulation are authorized to sign checks

from that account up to a maximum of \$2,000.00, with checks over \$2,000.00 requiring the signature of two authorized signatories. A \$200,000.00 dishonesty insurance policy covers the director, all employees of the Commission, and all Commission members.

The Client Security Commission and seven other boards, commissions, or functions administered by the main office of the Office of Professional Regulation share staff, files, and equipment to minimize operating expenses. The accounting and budget years for the boards and commissions are standardized on the same fiscal year as state government generally. For the fiscal year beginning July 1, 2022, the Court approved the attached operating budget for the Client Security Commission. Continued cooperation between all of the boards and commissions administered by the Office of Professional Regulation makes it possible to operate within this budget.

Dated: 27th of February, 2023.

CLIENT SECURITY COMMISSION OF
THE SUPREME COURT OF IOWA



The Honorable Myron L. Gookin, Chair

CLIENT SECURITY COMMISSION

FISCAL YEAR 2022-2023 BUDGET

OPERATING EXPENSES

Salary and Salary Expenses	
Director	\$28,964.25
Assistant Director	\$131,693.39
Auditors	\$142,800.00
Clerical - Bookkeeping	\$111,802.47
Vacation/Sick Leave Payout	\$0.00
Part-Time Data / Call Center Support	\$0.00
Employee Insurance	\$55,397.35
Deferred Compensation	\$3,060.00
FICA	\$31,767.40
IPERS	\$39,200.55
Travel Expenses - Staff, Commission	\$5,250.00
Travel Expenses - Auditor	\$25,000.00
Rent	\$15,000.00
Auditing	\$2,775.00
Telephone	\$450.00
Office Supplies	\$1,400.00
Printing	\$1,000.00
Postage	\$6,000.00
Copier Lease	\$1,200.00
Repairs & Maintenance	\$200.00
Employer Insurance	\$1,200.00
Unemployment Insurance	\$1,300.00
Banking Fees	\$1,000.00
Miscellaneous, Including Moving	\$1,000.00
Automation Support	\$600.00
Internet App. Maint. & Development	\$75,000.00
Internet Payment Charges	\$20,000.00
Payroll Processing	\$750.00
Staff Communications Support	\$1,800.00
Contract Counsel	\$20,000.00
TOTAL OPERATING EXPENSES	<u>\$725,610.41</u>
CAPITAL EXPENDITURES	\$7,000.00
TOTAL PROJECTED EXPENDITURES	<u>\$732,610.41</u>

TEMPLATE AUDIT

COVER LETTERS



Office of Professional Regulation

OF THE SUPREME COURT OF IOWA

Judicial Branch Building ♦ 1111 East Court Avenue ♦ Des Moines, IA 50319

515-348-4670 ♦ www.iowacourts.gov/opr/

August 24, 2023

Via email to [\[attorney email address\]](#)

[Attorney or Firm Name]

If firm [Attn: Trust Account Manager]

[Attorney or Firm address]

RE: IOLTA Trust Audit

Dear [Ms./Mr. Last name] *or if firm* [Madam or Sir],

Your firm has been selected for a rule 39.10¹ trust account audit. To use our- and your- resources most efficiently, we are now conducting routine audits by correspondence rather than in person. **The following information for your firm's trust account(s) is requested by September 14th:**

1. Copies of the trust account bank statements for the months of June through August 2023, including the deposit slip images and check images for each month. All pages provided by your banking institution should be included (e.g. pages that are intentionally left blank, contain only disclosures, etc.).
2. A copy of the check register, also known as the general ledger, for the months of June through August 2023. This should be a chronological record of every receipt and every withdrawal of funds, and should reflect a running balance.
3. A copy of the Client List, by client and balance, as of the end of each month – for the months of June through August 2023. For the month of August 2023, list the date of the last activity for each of the clients.

¹ Attached you will find a Rule 39.10 Audit Notice pertaining to the firm's trust account. The basis for the notice is specified on the document. When a 39.10 Notice is issued, it is our standard practice to commence a trust account audit. Audit is commenced regardless of whether the basis for the notice has been resolved. If the basis noted is an ethics complaint and you have questions about that complaint, please contact the Attorney Disciplinary Board directly at (515)348-4680.

If QuickBooks has been used, provide the a) Balance Sheet report for each month and b) a copy of the Aging Report that lists the balances as of August 31, 2022 and August 31, 2023. Exemplar QB reports are attached.

4. For the months of June through August 2023, a copy of each month's triple reconciliation of the check register balance to the bank statement balance, and client trust account balances to the check register balance. These reconciliations will list the outstanding checks and outstanding deposits as of the end of each month.

A template triple reconciliation form is attached. You are not required to use the template form but are welcome to do so.

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5. An Attorney Information Worksheet (blank form attached) ***for each attorney in the firm.*** Please make copies as needed for each attorney to fill out.
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7. A Fiduciary Matter Worksheet (blank form attached) for each fiduciary matter handled. *If no fiduciary matters are handled, place your initials in the box in the top right-hand corner.*
8. A copy of the firm's letterhead.

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We now use electronic file sharing for trust account audits. The online program that we are using is ShareFile. Electronic submission through ShareFile will protect information better than unencrypted email; streamline the audit process for auditors and attorneys; and reduce printing and postage costs. In case you have not used ShareFile before, a Guide is attached to help you get started.

So that our ShareFile account is ready to receive the firm's files, ***kindly take a moment today to email the name and email address of the individual responsible for uploading materials to: client.security@iowacourts.gov***

Please Note:

Over the last couple of years of audits, we have been seeing an increase in stale outstanding checks and inactive client sub-account balances. Rule 32:1.15(d) requires prompt return of funds in trust at the end of a matter. Our rule of thumb for prompt return is no more than six months for stale outstanding checks, and no more than one year for inactive client balances. Inactive balances may include earned fees, which should be removed timely to avoid commingling of firm and client monies.

As you prepare for the audit, we would encourage you to review your processes and records to ensure that issued checks have been cashed, client sub-accounts are current, and earned fees have been removed. The Great Iowa Treasure Hunt is an option for clients that cannot be located. Otherwise these might be resolved by issuing cashier's checks to the recipients. The auditor will ask for documentation of the resolution.

Thank you in advance for your cooperation. Should you have any questions, you are most welcome to contact us by email at client.security@iowacourts.gov.

Sincerely,

A handwritten signature in black ink that reads "Trinity M. Braun-Arana". The signature is fluid and cursive, with the first name being the most prominent.

Trinity M. Braun-Arana
Director of Client Security
Office of Professional Regulation

Attachments:

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Template Triple Reconciliation Form
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Attorney Information Worksheet
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Fiduciary Matter Worksheet
ShareFile User Guide for Attorneys



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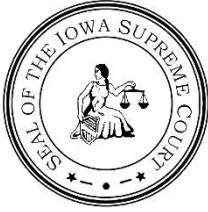
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July 27, 2023

Via email to [\[attorney email address\]](#)

[Attorney Name]

[Attorney or Firm address]

RE: IOLTA Trust Audit

Dear [Ms./Mr. Last name],

Your name has been selected for routine trust account audit. According to our records, you do not have an open trust account at the moment. So that we may verify handling of client funds and that a trust account is not needed, **please email the following to us at client.security@iowacourts.gov by August 10th:**

1. A brief explanation of why a trust account is not needed.
2. An Attorney Information Worksheet (blank form attached).
3. A Fiduciary Matter Worksheet (blank form attached) for each fiduciary matter handled. *If no fiduciary matters are handled, place your initials in the box in the top right-hand corner.*

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**ATTACHMENTS TO
COVER LETTER**



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T 515-348-4670 ♦ F 515-348-4698

RULE 39.10 AUDIT NOTICE

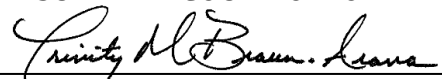
To:	Commission ID:
Date: August 24, 2023	Assigned Auditor:
	CSC File: CS23-

You are receiving this notice of audit because the Office of Professional Regulation has been informed that one or more of the following events have occurred:

- _____ A claim for reimbursement was filed under the provisions of rule 39.9 with the Clients' Security Trust Fund.
- _____ A notice of insufficient funds to honor an instrument drawn on the trust account was reported to the Client Security Commission pursuant to Rule 45.4(4)(c).
- _____ A complaint alleging you committed a disciplinary infraction was filed with the Attorney Disciplinary Board pursuant to Rule 35.1.
- _____ You were suspended from the practice of law pursuant to Chapter 35.
- _____ You failed to timely file the client security statement and questionnaire required by Rule 39.8.
- _____ You were served a 15-day notice under Rule 39.8(2) based on the failure to cooperate with the investigation and audit of the trust account as required by Rule 39.10.
- _____ A trustee was appointed under the provisions of Rule 35.17 or Rule 35.18 for you.
- _____ You were issued a certificate of noncompliance pursuant to Iowa Court Rule 34.20(1), 34.21(1), or 34.22(1).
- _____ The Client Security Commission specifically directed the audit.

Under Rule 39.10(7), the costs of performing a trust account audit are required to be assessed to the attorney or attorneys who are signatories on the trust account *if* the audit reveals the account was not in substantial compliance with Iowa Rule of Professional Conduct 32:1.15 or Chapter 45. Costs are due on the date of assessment by the Client Security Commission. Repayment of costs is a requirement of reinstatement from any suspension. Unpaid costs are collectible by the Client Security Commission in conjunction with the filing of your annual Client Security Report. Your cooperation in the performance of this audit will ensure that any assessed costs are kept to a minimum.

OFFICE OF PROFESSIONAL REGULATION
OF THE SUPREME COURT OF IOWA

By 
Trinity M. Braun-Arana
Director of Client Security

<https://www.iowacourts.gov/opr/about-opr/>

client.security@iowacourts.gov

TRIPLE RECONCILIATION FOR BANK STATEMENT ENDING : _____

1. BANK STATEMENT RECONCILIATION					Amounts
Bank Balance Per Statement:					\$ _____
<i>Plus</i>	Payor	Date	Amount		
Outstanding Deposits:			\$ _____		
			\$ _____		
			\$ _____		
			\$ _____		
Total:				\$ _____	
Subtotal:					\$ _____
<i>Less</i>	Payee	Date	Check #	Amount	
Outstanding Checks:				\$ _____	
				\$ _____	
				\$ _____	
				\$ _____	
Total:				(\$ _____)	
Reconciled Balance:					\$ _____

2. CHECK REGISTER RECONCILIATION		Amounts
(* all information in this section comes from the check register, <u>not</u> from the bank statement)		
Check Register Balance as of: _____ (Prior Month's Statement End Date)		\$ _____
<i>Plus</i> Total Receipts This Month:		\$ _____
Subtotal:		\$ _____
<i>Less</i> Checks Written This Month:		(\$ _____)
Reconciled Balance:		\$ _____

3. CLIENT SUB-ACCOUNT BALANCE RECONCILIATION				Amounts
Itemization:	Name of Trust Sub-Account	Date of Last Transaction	Amount	
			\$ _____	
			\$ _____	
			\$ _____	
			\$ _____	
			\$ _____	
			\$ _____	
			\$ _____	
Total of Client Sub-Acct Balances:				\$ _____
<i>Plus</i> IOLTA Interest Still in the Trust Account:				\$ _____
Reconciled Balance:				\$ _____

[All Reconciled Balances Should Be Equal]

Prepared By (initial): _____
Date Prepared: _____

Reviewed By (initial): _____
Date Reviewed: _____

ABC Firm
Balance Sheet
 As of January 31, 2021

BALANCE SHEET

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Fees	1.20
US Bank	1,115,764.93
Total Checking/Savings	1,115,766.13
Total Current Assets	1,115,766.13
TOTAL ASSETS	1,115,766.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Undistributed Trust Funds	
Client name	755.06
Client name	1,329.10
Client name	89,977.47
Client name	10,295.28
Client name	9,627.82
Client name	80,000.00
Client name	44,724.96
Client name	2,500.00
Client name	6,487.08
Client name	25,767.17
Client name	5,464.64
Client name	3,000.00
Client name	10,000.00
Client name	5,000.00
Client name	100,000.00
Client name	39,719.74
Client name	70,000.00
Client name	20,960.93
Client name	11,315.30
Client name	24,870.88
Client name	1,313.84
Client name	205,000.00
Client name	338,571.48
Client name	2,750.82
Client name	3,500.00
Client name	2,834.56
Total Undistributed Trust Funds	1,115,766.13
Total Other Current Liabilities	1,115,766.13
Total Current Liabilities	1,115,766.13
Total Liabilities	1,115,766.13
TOTAL LIABILITIES & EQUITY	1,115,766.13

05/11/21

Balance Sheet

Accrual Basis

As of December 31, 2020

	Dec 31, 20	Dec 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Fees	1.20	1.20	0.00
US Bank	1,477,368.40	770,694.02	706,674.38
Total Checking/Savings	1,477,369.60	770,695.22	706,674.38
Total Current Assets	1,477,369.60	770,695.22	706,674.38
TOTAL ASSETS	1,477,369.60	770,695.22	706,674.38
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Undistributed Trust Funds			
Client name	0.00	1,951.49	-1,951.49
Client name	0.00	1,951.49	-1,951.49
Client name	0.00	484.00	-484.00
Client name	0.00	1,777.39	-1,777.39
Client name	0.00	3,445.00	-3,445.00
Client name	0.00	50,582.93	-50,582.93
Client name	0.00	250.00	-250.00
Client name	755.06	0.00	755.06
Client name	0.00	1,000.00	-1,000.00
Client name	1,329.10	14,747.09	-13,417.99
Client name	89,977.47	89,977.47	0.00
Client name	10,295.28	1,000.00	9,295.28
Client name	0.00	6,498.93	-6,498.93
Client name	1,339.69	1,339.69	0.00
Client name	0.00	-107.19	107.19
Client name	50,566.19	0.00	50,566.19
Client name	1,010.00	1,010.00	0.00
Client name	9,627.82	33,968.60	-24,340.78
Client name	0.00	500.00	-500.00
Client name	80,000.00	80,000.00	0.00
Client name	0.00	1,000.00	-1,000.00
Client name	45,000.00	0.00	45,000.00
Client name	38,351.04	1,000.00	37,351.04
Client name	0.00	4,080.51	-4,080.51
Client name	0.00	77,535.69	-77,535.69
Client name	9,724.96	4,724.96	5,000.00
Client name	2,500.00	2,500.00	0.00
Client name	33,891.70	0.00	33,891.70
Client name	6,487.08	9,820.30	-3,333.22
Client name	25,767.17	0.00	25,767.17
Client name	157,333.34	236,000.00	-78,666.66
Client name	2,700.61	15,200.61	-12,500.00
Client name	21,621.04	5,000.00	16,621.04
Client name	4,098.48	0.00	4,098.48
Client name	3,000.00	3,000.00	0.00
Client name	2,289.34	0.00	2,289.34
Client name	10,000.00	0.00	10,000.00
Client name	0.00	9,522.58	-9,522.58
Client name	0.00	4,673.96	-4,673.96
Client name	0.00	34,276.24	-34,276.24
Client name	5,000.00	0.00	5,000.00
Client name	0.00	833.33	-833.33
Client name	100,000.00	0.00	100,000.00
Client name	0.00	300.00	-300.00
Client name	0.00	11,743.12	-11,743.12
Client name	43,133.74	0.00	43,133.74
Client name	109.60	109.60	0.00
Client name	24,300.82	0.00	24,300.82
Client name	70,000.00	0.00	70,000.00
Client name	20,265.04	8,619.76	11,645.28
Client name	0.00	5,557.38	-5,557.38

11:01 AM

05/11/21

Accrual Basis

ABC Firm
Balance Sheet
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>	<u>\$ Change</u>
Client name	10,969.85	10,969.85	0.00
Client name	5,948.37	5,948.37	0.00
Client name	100.00	5,914.04	-5,814.04
Client name	10,752.70	576.97	10,175.73
Client name	25,611.88	0.00	25,611.88
Client name	1,313.84	1,899.45	-585.61
Client name	0.00	9,606.66	-9,606.66
Client name	0.00	1,000.00	-1,000.00
Client name	205,000.00	0.00	205,000.00
Client name	338,571.48	0.00	338,571.48
Client name	2,292.35	0.00	2,292.35
Client name	3,500.00	0.00	3,500.00
Client name	2,834.56	8,904.95	-6,070.39
Total Undistributed Trust Funds	<u>1,477,369.60</u>	<u>770,695.22</u>	<u>706,674.38</u>
Total Other Current Liabilities	<u>1,477,369.60</u>	<u>770,695.22</u>	<u>706,674.38</u>
Total Current Liabilities	<u>1,477,369.60</u>	<u>770,695.22</u>	<u>706,674.38</u>
Total Liabilities	<u>1,477,369.60</u>	<u>770,695.22</u>	<u>706,674.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,477,369.60</u></u>	<u><u>770,695.22</u></u>	<u><u>706,674.38</u></u>

General Ledger
As of May 31, 2023

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Client Trust Account									62,449.63
Deposit	03/03/2023				Deposit	-SPLIT-	1,668.53		64,118.16
Check	03/03/2023	2476		Client A	02/22/23-02/26/23 PPD	Client		345.50	63,772.66
Check	03/03/2023	2477		Third Party	Client [atty initials]	Client		211.76	63,560.90
Check	03/03/2023	2478		Opposing Counsel	02/21/23-02/27/23 PTD	Client		644.54	62,916.36
Check	03/03/2023	2479		Attorney	Client [atty initials]	Client		466.73	62,449.63
Deposit	03/06/2023				Deposit	Client	646.49		63,096.12
Check	03/06/2023	2480		Client B	Client [atty initials]	Client		484.47	62,611.65
Check	03/06/2023	2481		Attorney	Client [atty initials]	Client		161.62	62,450.03
Deposit	03/07/2023				Deposit	-SPLIT-	13,074.64		75,524.67
Check	03/07/2023	2482		Client C	03/04/23-03/10/23 PPD	Client		383.09	75,141.58
Check	03/07/2023	2483		Attorney	Client [atty initials]	Client		191.55	74,950.03
Deposit	03/09/2023				Deposit	Client	1,111.27		76,061.30
Check	03/09/2023	2484		Client D	02/28/23-03/06/23 PTD	Client		644.54	75,416.76
Check	03/09/2023	2485		Attorney	Client [atty initials]	Client		466.73	74,950.03
Deposit	03/13/2023				Deposit	-SPLIT-	25,557.26		100,507.29
Check	03/13/2023	2486		Client E	03/01/23-03/07/23 PPD	Client		345.50	100,161.79
Check	03/13/2023	2487		Third Party	Client [atty initials]	Client		211.76	99,950.03
Check	03/13/2023	2488		Opposing Counsel	Client [atty initials]	Client		15,924.51	84,025.52
Check	03/13/2023	2489		Attorney	Client [atty initials]	-SPLIT-		9,075.49	74,950.03
Deposit	03/13/2023				Deposit	Client	75,000.00		149,950.03
Deposit	03/13/2023				Deposit	-SPLIT-	9,185.62		159,135.65
Check	03/13/2023	2490		Client F	02/28/23-03/06/23 TTD	Client		485.27	158,650.38
Check	03/13/2023	2491		Third Party	Client [atty initials]	Client		161.62	158,488.76
Check	03/13/2023	2492		Opposing Counsel	Client [atty initials]	Client		5,692.75	152,796.01
Check	03/13/2023	2493		Attorney	Client [atty initials]	Client		2,846.38	149,949.63
Deposit	03/13/2023				Deposit	-SPLIT-	1,685.91		151,635.54
Check	03/14/2023	2494		Client G	03/11/23-03/17/23 PPD	Client		383.09	151,252.45
Check	03/14/2023	2495		Third Party	Client [atty initials]	Client		191.55	151,060.90
Check	03/14/2023	2496		Opposing Counsel	03/07/23-03/13/23 PTD	Client		644.54	150,416.36
Check	03/14/2023	2497		Attorney	Client [atty initials]	Client		466.73	149,949.63
Deposit	03/16/2023				Deposit	Client	50,000.00		199,949.63
Check	03/17/2023	2498		Client H	Client [atty initials]	Client		64,244.70	135,704.93
Check	03/17/2023	2499		Third Party	Client [atty initials]	-SPLIT-		26,700.37	109,004.56
Check	03/17/2023	2500		Opposing Counsel	Client [atty initials]	Client		20,833.33	88,171.23
Check	03/17/2023	2501		Attorney	VOID: Client [atty initials]	Client	0.00		88,171.23
Check	03/20/2023	2502		Client I	VOID: 05/17/18 Client [atty initials]	Client	0.00		88,171.23
Check	03/20/2023	2503		Third Party	VOID: 05/17/18 Client [atty initials]	-SPLIT-	0.00		88,171.23
Check	03/20/2023	2504		Opposing Counsel	VOID: 05/17/18 Client [atty initials]	Client	0.00		88,171.23
Check	03/20/2023	2505		Attorney	VOID: Client [atty initials]	Client	0.00		88,171.23
Deposit	03/20/2023				Deposit	Client	557.26		88,728.49
Check	03/20/2023	2506		Client J	VOID: 03/08/23-03/14/23 PPD	Client	0.00		88,728.49
Check	03/20/2023	2507		Attorney	VOID: Client [atty initials]	Client	0.00		88,728.49
Deposit	03/20/2023				Deposit	Client	646.49		89,374.98
Check	03/20/2023	2508		Client K	VOID: 03/07/23-03/13/23 TTD	Client	0.00		89,374.98
Check	03/20/2023	2509		Attorney	VOID: Client [atty initials]	Client	0.00		89,374.98
Deposit	03/23/2023				Deposit	-SPLIT-	1,685.91		91,060.89
Check	03/23/2023	2510		Client L	03/18/23-03/24/23 PPD	Client		383.09	90,677.80
Check	03/23/2023	2511		Third Party	Client [atty initials]	Client		191.55	90,486.25
Check	03/23/2023	2512		Opposing Party	03/14/23-03/20/23 PTD	Client		644.54	89,841.71
Check	03/23/2023	2513		Attorney	Client [atty initials]	Client		466.73	89,374.98
Check	03/23/2023	2514		Client M	Client [atty initials]	Client		10,858.64	78,516.34
Check	03/23/2023	2515		Third Party	05/17/18 Client [atty initials]	Client		1,300.05	77,216.29
Check	03/23/2023	2516		Opposing Party	05/17/18 Client [atty initials]	-SPLIT-		1,960.50	75,255.79
Check	03/23/2023	2517		Attorney	05/17/18 Client [atty initials]	Client		649.65	74,606.14
Check	03/23/2023	2518		Client N	Client [atty initials]	Client		1,089.80	73,516.34
Check	03/23/2023	2519		Attorney	Client [atty initials]	Client		345.50	73,170.84

IOWA CLIENT SECURITY COMMISSION

ATTORNEY INFORMATION

Attorney Name

[The below questions do not include family matters. Include an addendum if necessary.]

1. Are you an executor or co-executor at the present time? YES NO

If yes, list the name of each decedent. _____

2. Are you a trustee or co-trustee at the present time? YES NO

If yes, list the name of each trust. _____

3. Are you serving as an attorney-in-fact under a Power of Attorney at the present time?

YES NO

If yes, what types of entities (corporate, individual, etc.) are you in charge of and what duties do you perform for each? Do you handle any funds? _____

4. Are you a conservator or co-conservator at the present time? YES NO

If yes, list the name of each person for whom you are serving as conservator. _____

5. Are you a guardian or co-guardian at the present time? YES NO

If yes, list the name of each person for whom you are serving as guardian. _____

6. Are you holding any client property such as cash, stock certificates, guns, jewelry or other personal property? (Excluding wills, abstracts or funds that are in the trust account for the client) YES NO

If yes, explain in detail what is held and for which client. _____

7. Have you ever borrowed, directly or indirectly, from a client, at any time, other than a bank, credit union or savings and loan? YES NO

If yes, provide client name, date & amount. _____

8. Are you delinquent on any probate matters at the present time? YES NO

If yes, provide estate name. _____

9. Are any complaints currently pending against you before the Attorney Disciplinary Board, the Client Security Commission or the Grievance Commission? YES NO

If yes, explain the nature of the complaint. _____

10. Are you aware of anything unusual in your law practice? YES NO

E.g. loss of funds, theft of funds, unusual withdrawals, negative client balances or differences between the reconciliations in the trust account. If yes, explain in detail.

11. Has your successor attorney designation changed since the last Client Security report? YES NO

If yes, who is the current successor attorney, firm or entity? _____

Date: _____

Signature of Attorney

Printed Name

IOWA CLIENT SECURITY COMMISSION

TRUST ACCOUNT INFORMATION

Name of person providing this information and position

1. Name of bank & account number for trust account(s) used by the firm. Please list all.

2. Does the law firm have any non-IOLTA trust accounts in a client's name? YES NO

a. If so, for whom? _____

b. Name of bank _____

c. Account number _____

3. Are the records required by Chapter 45.2(3) preserved for minimum of 6 years? YES NO

4. Are Venmo, Paypal, or cryptocurrency used in connection with client funds? YES NO

5. Are credit cards accepted? YES NO

If yes, what vendor(s) do you use? How are they handled? Is the client credited with the full retainer, are the credit card fees paid by the firm, are the credit card amounts deposited directly into the trust account? Please explain : _____

6. Are flat fee retainers accepted? YES NO

If yes, are they deposited directly into the trust account and only withdrawn after a) the fee has been earned and b) notice has been provided to the client? YES NO

7. How are the records for the trust account maintained?

a. Manually YES NO

What records are manually kept?

b. Electronically YES NO

What type of software is used? _____

8. Do you maintain a separate ledger detail for each client? YES NO

9. Who does the bookkeeping for the trust account? Please list all, including name and position.

10. How many attorneys use this trust account? Please list all.

11. Who has signature authority for the trust account? Please list all.

12. Has the trust account been overdrawn since the last audit? YES NO

If yes, provide 1) date, 2) payee, 3) amount, and 4) reason: _____

13. Is the bank statement for the trust account reconciled with the check register each month?

YES NO

14. Is the trust check register reconciled with the client balances each month? YES NO

15. Is written notice of accounting provided to the clients at the time or before funds are taken out of the trust account? YES NO

a. If yes, how is notification made? _____

b. If no, why not? _____

16. Does the firm have any of their own money in the trust account? (money that is not a client's)

YES If yes how much? _____ NO

17. Do you maintain a separate ledger detail for nominal firm funds in the trust account?

YES NO

18. In general, what type of law is practiced by the firm? _____

19. What type of law is practiced such that funds pass through the trust account? _____

20. Are you aware of anything unusual in the law practice? YES NO

E.g. loss of funds, theft of funds, unusual withdrawals, negative client balances or differences between the reconciliations in the trust account. Please explain in detail. _____

Date: _____ Signature of person providing information: _____

I have reviewed the above information and certify that it is accurate to the best of my knowledge.

Date: _____ Signature of attorney: _____

Print Name: _____

IOWA CLIENT SECURITY COMMISSION

FIDUCIARY MATTER INFORMATION

Check here and initial if this form is not applicable

Please fill out a separate form for each fiduciary matter. Attach addendum if necessary.

Type of Fiduciary: Conservator Guardian Trustee Executor Receiver

Name of Matter: _____ Probate No.: _____

County: _____

Name of Attorney Responsible for Matter: _____

Date of Appointment: _____

Bond information regarding this matter:

Amount: \$ _____

Bonding Company and Bond No.: _____

Bond term, premium, and date paid: _____

* If this is a court-supervised matter but there is no bond, what exception to Rule 39.13 applies?

Bank account relevant to the matter:

Name of Account: _____

Name of Bank: _____

Balance as of ____ / ____ / ____ = \$ _____
(date)

Have taxes been filed? Yes No N/A

If yes, are taxes up-to-date? Yes No

If no, please provide a brief explanation: _____

For each matter, check the box and attach copies of all that apply:

- Court appointment order;
- Bond;
- Most recent Annual Report;
- Court order approving fees; and
- Most recent monthly statement of investments.

Date: _____

Signature of Attorney: _____

Client Security Commission ShareFile User Guide for Attorneys

About this Guide

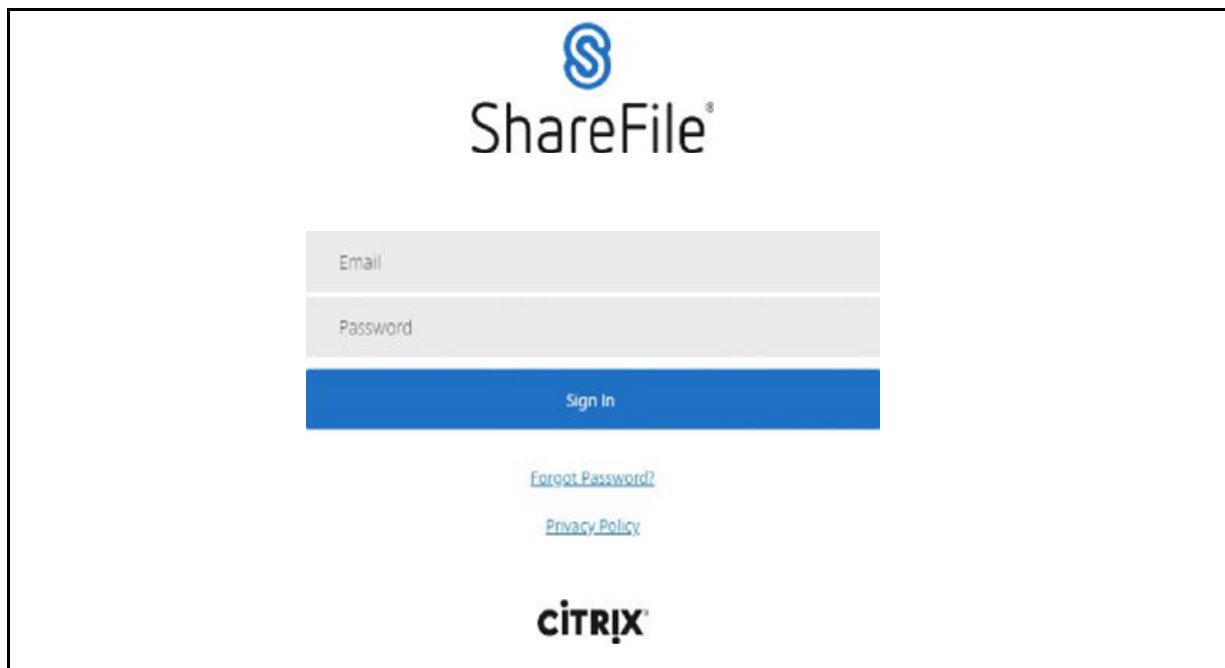
The information in this guide is provided to assist attorneys with electronic submission of trust account audit information. The Iowa Court Rules that apply to the Client Security Commission and its commission matters are not changed by this guide. Likewise attorneys remain subject to all applicable court rules, statutes, or other sources of law.

This guide will be updated periodically. We welcome your feedback at client.security@iowacourts.gov.

ShareFile Location and Access

“Citrix ShareFile” is the secure online file sharing system the Client Security Commission will use for electronic submission and distribution of audit materials.

The Client Security Commission ShareFile account is located at the following web address: <https://iowaclientsecurity.sharefile.com/>



Deadlines

For a document to be deemed timely received, it must be uploaded to your folder by 11:59 p.m. on the due date. Any documents uploaded after 11:59 p.m. will be considered received on the following day.

Contact Information

In order to use the ShareFile system, you must maintain a working email address. You are responsible for updating your contact information with our office. If your email address changes, please let us know immediately at client.security@iowacourts.gov.


Also, in order to ensure that only the proper attorney has access to the audit folder, please update our office immediately if you or an attorney in the firm changes employment.

Audit Initiation

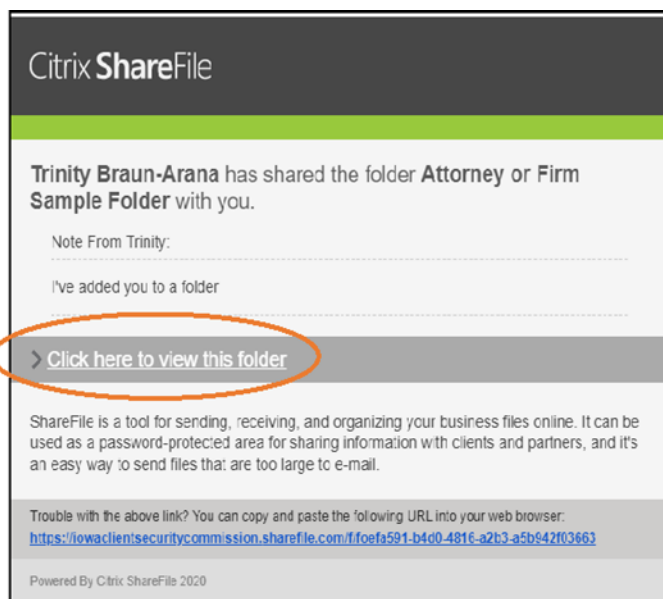
When an attorney or firm is selected for audit, we send an email to let the firm know what information is requested as well as the due date for that information. We then create an audit folder in ShareFile for the firm.

Please notify our office of the name and email address for the person(s) responsible for uploading materials to ShareFile so that they can be added to our account and upload the requested materials.

After we add the identified person(s) to our ShareFile account, they will receive a notification via email from ShareFile.

The notice looks like this 

Click the link to access ShareFile.

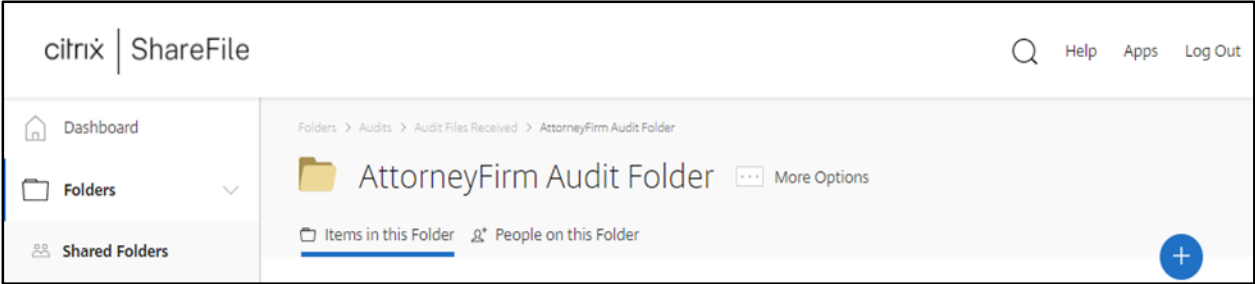


Logging In

The first time you log in, you will be prompted to create a password. Be sure to keep your password in a safe place to avoid unauthorized access to the confidential information in the audit file. You are responsible for anything filed

with your username and password. If you believe your account has been compromised, notify us immediately at client.security@iowacourts.gov.

Once logged in, you will be taken to your audit folder. You will not be able to see or access any audit files other than your own. This an example of what you will see when you log in:

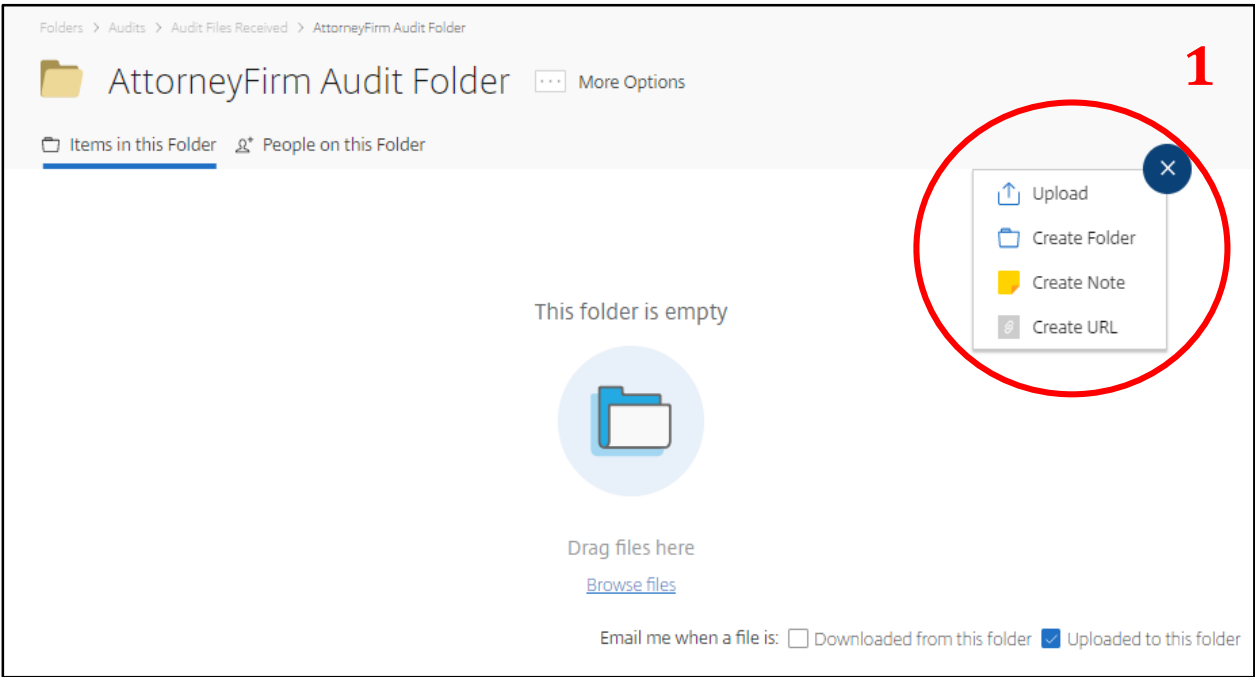


Uploading Documents

All documents uploaded to ShareFile should be in .pdf format.

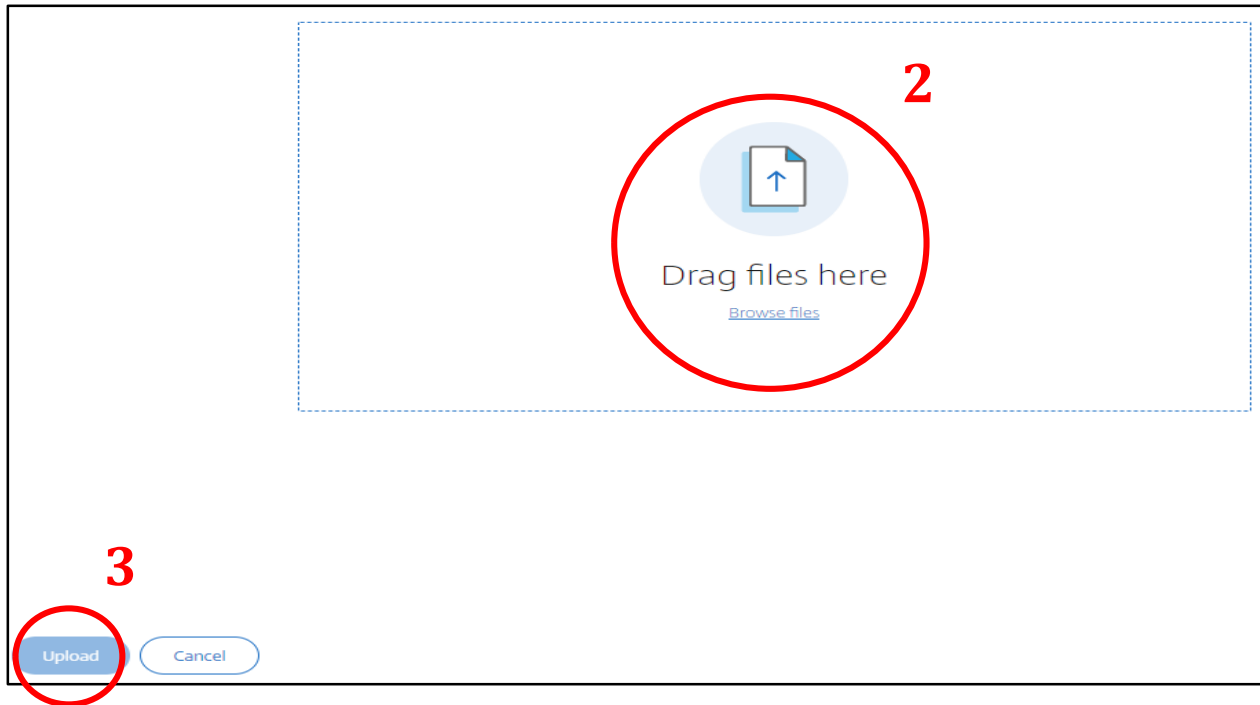
Here is how you will upload documents to your firm’s audit folder:

1. Hover over the blue circle with the plus sign on the right-hand side of the screen (it will turn into an “X” as shown below) and select “Upload.”



2. Either browse to find the desired file(s) or drag your file(s) where indicated.
3. Select “Upload” in the lower left corner. You will know that you have completed your submission once you can see your files in the folder.

There is not a “save” button in ShareFile as it automatically sends an email to us to let us know that materials have arrived.



Auditor Review of Submitted Materials

Our staff will download the documents and review them for completeness. If something is missing, you’ll receive an email from us or the assigned auditor requesting additional information.

If there are additional documents needed while the audit is in process, the auditor will generally email you and ask you to upload the requested documents to ShareFile. On rare occasion the auditor may request that you send the materials directly to them by regular mail or email. In that case the auditor will be responsible for uploading the information to ShareFile.

At the close of the audit you will receive an audit report to sign and upload to ShareFile. As soon as we receive that signed report from you, we will remove the firm’s audit folder from ShareFile.

Questions?

Please feel free to contact us at client.security@iowacourts.gov if you encounter any difficulties or have any questions about submitting information with ShareFile. We are here to help!