

**North Carolina State Bar
Exemption from Random Audit**

Pursuant to the policy of the North Carolina State Bar Council, a lawyer may seek exemption from the random audit of trust accounts authorized by 27 NCAC 1B, Rule .0128(b), by obtaining the certifications required on this form. To be exempt, a lawyer and his/her accountant must make the indicated certifications and the lawyer must submit the completed form to the Secretary of the State Bar. The required period covered by the audit is 12 months. Exemptions are good for 15 months from the date the audit period was concluded.

Certificate of Voluntary Audit

To: The Secretary of the North Carolina State Bar

Re: Trust Account(s) of _____, Lawyer/Firm

Bank _____, Account Number _____

Bank _____, Account Number _____

(List additional accounts on a separate page)

The undersigned lawyer hereby certifies personally and on behalf of any lawyers affiliated with this firm, whose names are listed and attached hereto, that the above account(s) is/are the only trust account(s) to which such lawyer(s) has had access during the past year and, further, with respect to transactions occurring during the past year, that the following statements are true:

- 1) The trust account(s) is labeled as a trust account.

- 2) No funds belonging to the undersigned lawyer, his/her law firm or any member thereof have been deposited or left in the trust account(s) except as permitted by Rule 1.15-2(f) of the Revised Rules of Professional Conduct.

- 3) Neither the undersigned lawyer, his/her law firm has received any interest or other personal benefit from the funds of clients held in trust.

- 4) Pursuant to Rule 1.15-3(d) of the Revised Rules of Professional Conduct, the trust account(s) and all subaccounts are in balance and have been reconciled with all bank statements received during the period in question including the required monthly and quarterly reconciliations.

- 5) No checks have been presented for payment against insufficient funds.

- 6) Notice concerning checks presented for payment against insufficient funds has been given to each bank pursuant to Rule 1.15-2(k) of Revised Rules of Professional Conduct

- 7) The trust account(s) has been maintained in accordance with the minimum record keeping requirements of Rule 1.15-3 of the Revised Rules of Professional Conduct.

- 8) The checks for the trust account(s) are business-sized and contain an Auxiliary-On-Us field in the MICR line as required by Rule 1.15-3(a) of the Revised Rules of Professional Conduct.

This the _____ day of _____ 200__.

Lawyer/Firm [print]

by _____
[Signature]

Sworn to and subscribed to before me this the ____ day of _____, 200__.

Notary Public

The undersigned certified public accountant hereby certifies that on _____, 200__, having first become familiar with Rules 1.15-1, 1.15-2 and 1.15-3 of the North Carolina State Bar Revised Rules of Professional Conduct, s/he conducted a limited procedural audit of the above trust account(s) relative to transactions occurring during the past year, made inquiries of the subject lawyers and their employees and conducted such tests of the account(s) as were deemed appropriate and necessary to ascertain compliance with those provisions of the above rules dealing with the handling of funds on behalf of clients. Based upon the foregoing, the undersigned is of the opinion that the subject lawyer(s) is in substantial compliance with those provisions. The audit was conducted for the following 12 month period: _____ 200__ to _____ 200__.

Certified Public Accountant [print]

by _____
[signature]

Sworn to and subscribed to before me this the ____ day of _____, 200__.

Notary Public