



# The State Bar of California

## Preview of Client Trust Account Annual Self-Assessment

Cal. Rules of Court, Rule 9.8.5(a)(3)

**NOTE: These questions are for reference only. Please complete the actual self-assessment beginning December 1, 2022, in [My State Bar Profile](#).**

Client trust account rules are designed to protect client interests and ensure that attorneys fulfill their fiduciary and ethical obligations to clients. This annual self-assessment is designed to highlight key elements of those rules and support attorneys in meeting their client trust account responsibilities. The following self-assessment is a series of “yes” or “no” responses, with references to corresponding authorities and sources of information for context. If you are a subordinate attorney in a firm with some but not all of the responsibilities for complying with [rule 1.15 of the Rules of Professional Conduct](#), then one or more of your responses to this self-assessment may be provided based on information you have received from a supervising attorney (see [rules 5.1 and 5.2 of the Rules of Professional Conduct](#)).

1. I affirm that any funds held in an IOLTA account are maintained in an IOLTA-eligible institution identified on the State Bar of California’s [website](#).

California Business and Professions Code sections [6091.2](#), [6211](#), [6212](#), and [6213 State Bar Rules, Title 2, Division 5, Chapter 1, rules 2.100, 2.110 and 2.117](#)

Yes | No

2. I affirm that the registration of client trust account information is updated annually in the manner prescribed by the State Bar.

[State Bar Rules, Title 2, Division 1, rule 2.2\(B\)\(8\) and \(C\)](#)

[State Bar Rules, Title 2, Division 5, rule 2.114](#)

[2023 Handbook on Client Trust Accounting for California Attorneys, footnote 2](#)

Yes | No

3. I affirm that all client funds or funds entrusted by others to me or to my firm or organization under the provisions of rule 1.15 of the Rules of Professional Conduct are held in one or more accounts labeled as a “Trust Account,” or similar designation, and are maintained separate from any accounts held by me, by other individual attorneys in my firm/organization, or by the firm/organization that primarily hold personal or business funds.

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[Business and Professions Code sections 6210 et seq.  
Rule of Professional Conduct 1.15\(a\) and \(c\)](#)

Yes | No

4. For each client trust account maintained by me or my firm, I affirm that the following records are maintained:
- Client Ledger
  - Account Journal
  - Bank Statements
  - Canceled Checks

[Rule of Professional Conduct 1.15\(d\)\(3\)  
Recordkeeping standards adopted by the Board of Trustees pursuant to Rule of  
Professional Conduct 1.15\(e\)  
2023 Handbook on Client Trust Accounting for California Attorneys, Sections VII-VIII](#)

Yes | No

5. I affirm that a written, monthly reconciliation of the bank statement, client ledger, and account journal are completed and maintained for each client trust account.

[Rule of Professional Conduct 1.15\(d\) and \(e\)  
Recordkeeping standards adopted by the Board of Trustees pursuant to Rule of  
Professional Conduct 1.15\(e\)  
2023 Handbook on Client Trust Accounting for California Attorneys, Section VIII](#)

Yes | No

6. I affirm that timely reports are provided to clients or other persons accounting for funds, securities, or other property held in their name, including deposits, withdrawals, and other transactions.

[Rule of Professional Conduct 1.15\(d\)\(4\)](#)

Yes | No

7. If a fee agreement involves advances for costs, expenses, or fees, such funds are held in a client trust account prior to being expensed or earned, unless subject to an exception.

[Rule of Professional Conduct 1.15\(a\), \(b\), and \(c\); Comment \[2\]](#)

Yes | No

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8. I affirm that fees are withdrawn from client trust accounts at the earliest reasonable time once the fees, or a portion thereof, become fixed and earned.

[Rule of Professional Conduct 1.15\(c\)\(2\)](#)

Yes | No

9. I affirm that in 2022, clients or other persons with an interest in funds, securities, or other property received are promptly notified about the receipt of the funds, securities, or other property, and I affirm that, effective January 1, 2023, absent good cause, clients or other persons with an interest in the funds, securities, or other property received are notified about the receipt of the funds, securities, or other property no later than 14 days after receipt.

[Rule of Professional Conduct 1.15\(d\)\(1\)](#)

Yes | No

10. I affirm that client funds are NOT used to pay for bank charges or service fees and sufficient funds belonging to me or the law firm are deposited in the client trust account for this purpose or other steps are taken so client funds are not used to pay for bank charges.

[Rule of Professional Conduct 1.15\(c\)\(1\)](#)

Yes | No

11. If a dispute arises as to rights to any funds I hold in trust for clients, I affirm that the disputed portion of these funds are not withdrawn until the dispute is resolved.

[Rule of Professional Conduct 1.15\(c\)\(2\)](#)

Yes | No

12. I affirm that policies and procedures, such as training and supervision practices, are in place and are followed to ensure that client trust accounts are managed consistent with the California Rules of Professional Conduct.

[Rule of Professional Conduct 1.15](#)

[2023 Handbook on Client Trust Accounting for California Attorneys.](#)

*In the Matter of Respondent E* (Rev. Dept. 1991) 1 Cal. State Bar Ct. Rptr. 716  
*Palomo v. State Bar* (1984) 36 Cal.3d 785.

Yes | No