

**SRA Consultation Paper 4 - Changes to the Solicitors' Accounts Rules 1998**  
**LSC Response**

*SRA have asked for our views on:*

- *who should be able to sign on client account; and*
- *the other proposed changes to the SAR contained in the [revised SAR](#).*

*Views, both on the substantive issues raised in this consultation, and on the redrafting of the [SAR](#), would be very welcome.*

**We agree with the proposal at para 6.2.7 to the introduction of a mandatory whistleblowing duty on reporting accountants (Rule 38).**

**With respect to the signing of client account (para 7.1. – 7.6) we have no objection to all managers having the right to sign for client accounts. Irrespective of whether this is allowed we feel that training in SARs should be a mandatory requirement for all managers. The SARs provide unique requirements on managers and it is essential that all managers understand their duties and the duties of other managers in order to fully undertake their role.**

**We agree the proposal in 7.4 that the SAR should require two signatures when one of the signatures is a non-lawyer.**

**We believe that the categories of persons permitted to sign client account at 7.5 should be based on knowledge and experience rather than by role type. It should be a mandatory requirement for all managers (whether signing client account or not) to have training in SARs.**

**As stated above we believe this should be a mandatory requirement to have SARs training for any managers but in particular for those who will sign client accounts (para 7.6).**