



STATE OF CONNECTICUT  
JUDICIAL BRANCH

**STATEWIDE GRIEVANCE COMMITTEE**

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**RANDOM AUDIT DOCUMENTATION**

The attorney is required to compile the documentation listed below before the scheduled random audit and make it available to the Accountant at the time of the audit (Practice Book §2-27). The documentation to be produced is for the **preceding six months** from the date of the enclosed notice, unless the Accountant specifies otherwise.

1. A list of all bank account numbers and bank names that hold funds held in any fiduciary capacity.
2. For the randomly selected account, please provide the appropriate receipts and disbursements journal containing a record of all deposits, withdrawals, and a running balance.
3. For the randomly selected account, please provide a separate ledger/accounting page for each client on whose behalf funds during the audit period were held showing all deposits, withdrawals and a running balance.
4. Bank statements for the randomly selected account.
5. For the randomly selected account, please provide the quarterly reconciliations of the receipts/disbursements journal, client's individual ledgers for the previous six months, checks, deposit slips and bank statements. Any discrepancies need to be fully explained and fully supported by the records at the time of the audit.
6. All canceled and voided checks, and a list of all outstanding checks pertaining to the randomly selected account.
7. A list of all personnel authorized to sign checks on the randomly selected account.
8. All deposit slips and wire transfer orders pertaining to the randomly selected account.
9. For closings that occurred during the audit period, provide the HUD-1 and settlement statement.
10. A list of balances held for each client as of the last day of the audit period.

**During the audit be prepared to provide explanations and supporting documentation on checks made payable to cash and ATM withdrawals. In addition, identify the bank accounts to which wire transfer of funds occurred.**