

THE LAW SOCIETY OF BRITISH COLUMBIA

IN THE MATTER OF THE *LEGAL PROFESSION ACT*, SBC 1998, C. 9

AND

JUSTIN SINGH THIND

(a member of the Law Society of British Columbia)

RULE 3-7.1 CONSENT AGREEMENT SUMMARY

1. On December 6, 2024, the Chair of the Discipline Committee approved a consent agreement proposal submitted by Justin Singh Thind (the “Lawyer”) under Rule 3-7.1 of the Law Society Rules (the “Rules”).
2. Under the proposal, the Lawyer admitted that he committed the following misconduct, and that it amounts to professional misconduct:
 - (a) in approximately August 2018 and September 2019, in two instances totaling \$5,000, the Lawyer deposited client funds directly into the Firm’s general account, in payment of legal fees, without first preparing, finalizing, and/or delivering bills to the clients, contrary to Rules 3-58 and 3-72(3) of the Rules and s. 69 of the *Legal Profession Act* (the “Act”). The Lawyer had performed sufficient work to earn the fees;
 - (b) between approximately January 2017 and March 2020, in 50 instances totaling \$203,624.53, the Lawyer withdrew funds from trust in payment of legal fees, without first preparing, finalizing, and/or delivering bills to the clients, contrary to Rule 3-65(2) of the Law Society Rules (the “Rules”) and s. 69 of the *Act*. The Lawyer had done sufficient legal work to justify the fees;

- (c) between approximately February 2017 and May 2020, the Lawyer created or caused to be created, PCLaw invoices for the purpose of supporting trust and general account transactions. The invoices were not “true” invoices but created for accounting purposes and had the potential to mislead the Law Society (the “PCLaw Invoices”), in that one or more of the following applies:
- (i) in 52 instances, PCLaw Invoices were not delivered or intended to be delivered to clients;
 - (ii) in 27 instances, PCLaw Invoices were dated with a date that did not match the date the invoice was created in PCLaw, and instead the date on the invoice was the date that corresponded with the date of the previous financial transaction to support the payment of the firm’s invoice from the Firm’s trust or general account; and
 - (iii) in 52 instances, the description of the legal fees and disbursements on the PCLaw Invoices were not accurate, including not containing a detailed description of disbursements and/or not separately charging Provincial Sales Tax, contrary to rule 3.6-3 of the *Code of Professional Conduct for British Columbia* (the “Code”) and s. 69 of the *Act*,
- (d) between approximately June 2018 and June 2020 the Lawyer issued, or allowed to be issued, 23 invoices from the Practice Panther software program, which invoices set out inaccurate and misleading trust transactions, and 19 of which were sent to clients, contrary to rules 2.1-3(h) and 2.2-1 of the *Code*;
- (e) on December 19, 2019, in relation to client matter ST787, the Lawyer improperly withdrew \$5,000 from trust when there were no funds in held in trust for the client, resulting in a trust shortage which was not eliminated until five days later, and was not reported to the Law Society, contrary to Rule 3-74 of the Rules;
- (f) between approximately January 2017 and March 2020, in 67 instances, the Lawyer was in non-compliance with trust accounting rules, including by not recording general and trust transactions within the time required and failing to

retain records as required, contrary to Rules 3-64(3), 3-67, 3-71, 3-72 and 3-75 of the Rules; and

- (g) in relation to two client matters, the Lawyer charged clients contingency fees without a signed contingency fee agreement in place, contrary to Rules 8-3 and 8-4 of the Rules.
3. Under the proposal, the Lawyer agreed to be suspended from the practice of law for a period of two months, commencing seven (7) days after the consent agreement is approved, and to satisfactorily complete the Law Society's Trust Accounting Basics and Trust Accounting Regulatory Requirements courses on or before December 31, 2024.
 4. In making its decision, the Chair of the Discipline Committee considered an Agreed Statement of Facts dated November 22, 2024, and a letter to the Chair of the Discipline Committee. The Chair also considered the Lawyer's professional conduct record.
 5. This consent agreement will now form part of the Lawyer's professional conduct record.
 6. Pursuant to Rule 3-7.1(5) of the Rules, and subject to Rule 3-7.2 of the Rules, the Law Society is bound by an effective consent agreement, and no further action may be taken on the complaint that gave rise to the agreement.
 7. The admitted facts set out in the Agreed Statement of Facts have been anonymized and summarized below.

Summary of Facts

Member Background

8. The Lawyer was called and admitted as a member of the Law Society of British Columbia on August 30, 2006.
9. From August 30, 2006 to August 30, 2010, the Lawyer practised in Surrey at the firm Singh Abrahams. In July 2010, the Lawyer commenced practice in Surrey under the firm name Singh Thind & Associates doing business as ST Law (the "Firm").

10. The Lawyer practises primarily in the criminal and motor vehicle (plaintiff) areas of law, with some work in family law and civil litigation.

General Background

11. The Law Society's Trust Assurance Department conducted a compliance audit of the Firm for the period April 1, 2018 to November 3, 2019. The auditor identified accounting concerns in relation to the deposit of trust funds into general, and withdrawal of funds from trust, before invoices were delivered to clients.
12. The issues identified in the compliance audit were referred to the Law Society's Professional Conduct department for investigation.
13. The Law Society's Forensic Accounting Department conducted an independent investigation of the Firm's books, records and accounts for the period July 1, 2017 to July 21, 2020 (the "Audit Period"). The primary focus of the investigation related to the deposit of trust funds and improper trust withdrawals.
14. During the Audit Period, the Firm maintained two pooled trust accounts and three general accounts. Since 2010, and at the material times, the Lawyer has been the authorized signatory on the trust accounts. The Firm had a bookkeeper who was responsible for completing the Firm's monthly trust reconciliations.
15. After review of the forensic auditor's findings and further investigation, Law Society staff concluded that the Lawyer acted contrary to the *Act*, the Rules and the *Code*. A summary is provided below.

Deposit of Retainer Funds into General Account

16. The Lawyer deposited retainer funds directly into the Firm's general account in payment of legal fees, without first preparing, finalizing, and/or delivering bills to the clients. The Lawyer's records show that he performed sufficient work to earn the fees he charged clients as of the dates of deposit into the Firm's general account.

17. At the material times, the Lawyer would often meet with a client after having been retained, and provide the client with advice before a file was opened. When retainer funds were received, the Lawyer had completed sufficient work to bill the client, but could not issue a bill because no file had been opened. The Lawyer would deposit the retainer funds directly into the firm's general account. A 'PCLaw' invoice would subsequently be issued and/or finalized, and dated so that it matched the date the funds were deposited into general. There is insufficient documentation to show that the invoices were delivered to the clients prior to the deposits to general, or at all.
18. The Lawyer was not entitled to deposit funds into the Firm's general account until after an account had been prepared, signed and delivered to the client.

Withdrawal of Funds from Trust

19. The Lawyer withdrew funds from trust in payment of legal fees without first preparing, finalizing, and/or delivering bills to the clients. The Lawyer's records show that he performed sufficient work to earn the fees he charged clients as of the dates of withdrawal from trust and deposit into the Firm's general account. No clients of the Law Firm were missing any funds as a result of the Firm's practices.
20. The Lawyer's standard practice was to send invoices to clients by mail or have them picked up by clients, and maintain copies of the invoices in the client file or accounting folder. There is insufficient documentation to show that the invoices were delivered to the clients prior to the trust withdrawals, or at all.
21. The Lawyer was not entitled to withdraw funds from trust for his fees until after a proper account had been prepared, signed and delivered to the client.

PCLaw Invoices

22. During the Audit Period, the Firm used PCLaw primarily as accounting software and not as an invoicing software. The Lawyer entered or caused to be entered data into PCLaw for the purpose of supporting trust and general account transactions, which resulted in invoices being generated for those transactions (the "PCLaw Invoices"). The PCLaw

Invoices were not “true” invoices in that they were not delivered or intended to be delivered to clients, and they were dated to match the dates of the trust and general transactions. Also, the description of the legal fees and/or disbursements on some of the PCLaw Invoices were not accurate, and PST was not separately charged.

23. The practice of creating invoices and dating them to match the dates of prior trust or general transactions had the potential to mislead clients and the Law Society.

Practice Panther Invoices

24. During the Audit Period, the Firm had started using a second software program called Practice Panther for timekeeping, for the purposes of paying an associate or student who had carried out work on the client files. Although Practice Panther was used for timekeeping purposes, some invoices were issued on the Lawyer’s client files with detailed time entries of the associate who had performed work on the file. The trust transactions on the Practice Panther Invoices did not match the trust transactions in the Firm’s banking and accounting records. Twenty-three invoices were issued from Practice Panther (the “Practice Panther Invoices”), which invoices set out inaccurate and misleading trust transactions. The records show that 19 of these Practice Panther Invoices were sent to clients by an associate or support staff. The clients who received Practice Panther Invoices were provided with incorrect and potentially misleading accounting information. Although the Lawyer did not personally enter the time sheets and create the 23 Practice Panther Invoices, he was the responsible lawyer. There is no evidence that the Firm received payments for these invoices.

Trust Shortage

25. In one instance, the Lawyer improperly withdrew \$5,000 from the Firm’s pooled trust account when there were no funds in trust held to the credit of the client, resulting in a trust shortage. The Lawyer eliminated the trust shortage five days later, and did not report the trust shortage to the Law Society.

Miscellaneous Accounting Rules

26. The Lawyer did not retain all supporting documents for the trust and general accounts, including validated deposit receipts or deposit slips and invoices. At the material times, the Firm did not keep file copies of all invoices delivered to clients filed in chronological, alphabetical or numerical order, and some invoices were not retained in the physical or electronic client file. The Lawyer also failed to record trust and general transactions within the time required.

Contingency Fees

27. In relation to two client matters, the Lawyer charged clients contingency fees without having a signed contingency fee agreement in place. In each matter, a signed contingency fee agreement could not be found in the Lawyer's file materials.

The Lawyer's Response

28. The Lawyer says that, at the material times, he believed the Firm was complying with its accounting obligations. He did not understand that the practice of creating invoices to match the general and trust bank accounting entries was wrong. The invoices were created as an accounting mechanism to coincide with the rest of the financial transactions.
29. The Lawyer provided clients on contingency fee (personal injury) files with handwritten calculations of settlement funds, on notepad paper, prior to withdrawing funds from trust. While these handwritten calculations may have been provided to clients, they were not in an invoice format.
30. The Lawyer now acknowledges that his practices in relation to invoices and the movement of client trust funds were in breach of a variety of Law Society Rules. He now understands that he must render proper accounts, sign them and deliver them to clients prior to depositing funds directly into general, or withdrawing funds from trust, for his fees.

Professional Conduct Record

31. The Lawyer has a PCR including two conduct reviews, one of which involved the Lawyer's failure to meet financial obligations of his firm. The Lawyer's PCR is an aggravating factor.

Remedial Measures

32. Since the investigation, the Practice Panther program has been fully integrated for billing purposes at the Firm, and PCLaw is no longer used. The Lawyer has retained a full-time bookkeeper at the practice, and the Firm is creating entries in the software contemporaneously with the various transactions as they occur. The Lawyer says that the Firm business is being conducted in conformity with the accounting Rules.
33. The Lawyer's early admissions of misconduct and his remedial steps to bring the Firm's accounting practices in compliance with the Rules are mitigating factors.