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Section 34 Consultation
Legal Services Regulatory Authority
P.O. Box 12906
Dublin 2

20 February 2020

RE consultation on the unification of the solicitors' profession and the barristers' profession

ACCA is pleased to take this opportunity to respond to your consultation on the unification of the solicitors' profession and the barristers' profession. We would like to comment on the general issue of access to legal services and on one accounting specific aspect of the proposal.

Cost and quality

The UK Clementi Review noted that "high quality legal services are important to society, but of limited value if available only to the very rich or those paid for by the state". We note that other studies in the UK have indicated that only a minority of consumers compare costs before choosing a legal services provider. We also believe that those with lower incomes may refrain from seeking legal advice and support, as they simply perceive legal services as being prohibitively expensive. Information on cost may be considered important in driving competition, but it is of negligible value without the corresponding information on the quality of the services being provided. If the key objective of the proposed merger is to increase access to high quality legal services, then simply focusing on cost of access will not fully achieve this objective. To be successful, any proposed merger of the professions, would need to focus equally on transparent regulation; assurance over the quality of the services delivered; and not just on the cost of the provision of that service.

Solicitor Accounts Regulations

Should unification go ahead, we would have some concern as to the operation of the Solicitor Accounts Regulations (SARs) in the context barristers' undertaking solicitor type work. There will be a requirement to amend the SARs and to amend the reporting requirement for accountants reporting on the operation by a solicitor or barrister of the SARs. Several issues will need to be addressed including whether Barristers will need nil SAR reports where they continue to only operate as traditional barristers and not hold client money. There will be a need to implement a training programme for

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Barristers who start to undertake solicitor type activities and therefore need to comply with new SAR rules. We strongly recommend that should the merger go ahead that the merged regulatory body consult at an early stage with the accounting profession on the required changes to the SARs and to the role and scope of work of the Reporting Accountant in respect of the SARs.

Unpaid devilling

An occasional feature of both of our professions is unpaid internships or in the case of barristers a period of unpaid devilling. ACCA believes that unpaid internships or similar arrangements are a barrier to social mobility and should be strongly discouraged in our professions and in the economy as a whole. Any proposal to merge the two professions should include a requirement to pay at least the minimum wage and any direct costs of training for people undergoing devilling or whatever replaces this training regime in any new unified profession.

If you have any queries you can contact me on direct line 01 4988907 e-mail aidan.clifford@accaglobal.com

Yours Sincerely

A handwritten signature in blue ink that reads "Aidan Clifford". The signature is written in a cursive style with a large initial 'A'.

Aidan Clifford
Technical Director, ACCA Ireland

