

Advocacy, from page 13

If the agreed facts disclose a more serious offence than that to which the accused has pleaded guilty then both counsel, and in particular the prosecutor, should be in a position to justify the acceptance of the plea in fact made. Whilst it is not for the court to determine the charge presented or the plea thereto, it is for the court to determine the appropriate sentence.

In providing your client with advice to plead guilty it is obviously important that you do not raise unrealistic expectations as to the likely outcome of the proceedings. If a custodial penalty is likely then the client should be aware of that fact.

If you raise unrealistic expectations in your client then the repercussions of your actions will be visited upon you when the sentence is handed down. ①

More CLEs

The Continuing Legal Education Seminars are well-attended but members are urged to ensure they register before turning up.

Confirmed numbers is necessary to the provision of materials and seating.

The next CLE in September is on Unfair Dismissal with Merran Short and Michael Grove. See the complete program on the back page. ①

Upcoming audits under Financial Transaction Reports Act 1988 by AUSTRAC

The Australian Transaction Reports and Analysis Centre (AUSTRAC) was established under the *Financial Transaction Reports Act 1988 Cth (FTR Act)*. The object of the *FTR Act* is to facilitate the administration and enforcement of taxation and other laws. AUSTRAC's mission is to make a valued contribution towards a financial environment hostile to money laundering, major crime and tax evasion.

An article covering solicitor obligations under the *FTR Act* recently appeared in the June 2002 issue of *Balance* to remind Solicitors of these obligations.

Under sections 27D and 27E of the *FTR Act*, AUSTRAC may conduct inspections of a solicitor's premises for the purpose of monitoring compliance with section 15A. It also should be noted section 31 of the *FTR Act* states it is an offence to structure transactions for the sole or dominant purpose of avoiding a significant cash transaction report.

AUSTRAC will shortly be commencing random audits of Solicitors to assess compliance with *FTR Act* reporting obligations within all States of Australia. This audit will cover transactions across both Trust and general accounts.

The prime documents that the AUSTRAC audit teams will need to inspect are:

- Receipt Book
- Bank Deposit Slips
- Cash Book
- together with any other documentation available to determine the cash component of a transaction.

For further information regarding solicitor obligations, or for any other information, please do not hesitate to contact the AUSTRAC Help Desk on 1800 021 037, 02 9950 0827 or by e-mail on help_desk@austrac.gov.au.

There is also extensive information, including a copy of the *FTR Act*, available on our Internet site at www.austrac.gov.au ①

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