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The Scottish Legal Aid Board
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EDINBURGH

Your reference C1/1029373/91 DA/CP/EW
Our reference WMc/MB
Date 24 January 1994

John McArthur
██████████ v ██████████ HVH

I refer to the taxation in the above held here on 11 January and now enclose my report.

Yun

W McCulloch
W McCULLOCH
Auditor of Court



SHERIFF COURT, DUNFERMLINE

Report by the Auditor of Court

in causa

A20/92

LH

v

JH

DUNFERMLINE, 24 January 1994. This is the report of the taxation of an account of the fees charged by Mr Gordon Armstrong, Solicitor, Dunfermline, a Reporter appointed by the Sheriff in terms of Section 11 of the Matrimonial Proceedings (Children) Act 1958 to report on the arrangements for the care and upbringing of the child of the marriage of the parties in the above mentioned case. The taxation was held in terms of Regulation 12 of the Civil Legal Aid (Scotland) (Fees) Regulations 1989, as amended, as a dispute had arisen between the Scottish Legal Aid Board and the Solicitor for the Pursuer as to the way in which the Reporter's fees had been charged.

The Scottish Legal Aid Board was represented at the taxation hearing by [REDACTED]. Mr Muirhead, Solicitor, Dunfermline represented the Pursuer. The Defender and Reporter were not present or represented at the hearing.

The issue which I was asked to resolve at the taxation hearing is the basis on which the fees of a Reporter, who is a Solicitor, should be charged. [REDACTED] for the Scottish Legal Aid Board proposed that chapter III of the Act of Sederunt (Fees of Solicitors and Others in the Sheriff Court) 1989, as amended, should be used. Mr Muirhead, on the other hand, proposed that the Table of Fees recommended by the

'Council of the Law Society of Scotland ("Table of Fees for Conveyancing and General Business") was the appropriate basis for fixing a Reporter's fees where the Reporter is a Solicitor. It was accepted by both [REDACTED] and Mr Muirhead that no statutory fees or charges are prescribed for regulating the work carried out by Reporters.

I have rejected [REDACTED] proposal that the Reporter's fee should be assessed using the Table of Fees in Chapter III of the 1989 Act of Sederunt. This instrument has been enacted by the Court of Session to regulate the rates of charge for litigation work on a party-party basis. It is therefore, not in my view an appropriate, or indeed competent, basis for assessing matters which do not fall within the scope of the Act of Sederunt. The account which I have been asked to tax is in effect an outlay in a litigation, but the work carried out is nevertheless not covered by the Act of Sederunt. It may be that there is a case for regulation of such matters so that there is a consistency in the amounts charged by Reporters. However, in the absence of any such regulation, my task as Auditor of court is to decide whether the charges made by the Reporter are "fair and reasonable".

The account which the Reporter has rendered to the Solicitors for the Pursuer has been drawn up using the Law Society's Table. [REDACTED] argued that this Table was not a suitable basis for taxation as it provides recommended charges which are applicable only where a Solicitor is providing a "professional service" and in a situation where a solicitor is appointed to act as a Reporter by the Court he is not providing a professional service. The Law Society's Table,

according to [REDACTED] is, therefore, not appropriate. [REDACTED] further argued that, if the Law Society's Table was applied, this would result in a situation where a Reporter, who happens to be a solicitor, would receive a substantially higher level of remuneration than that paid to reporters who are not solicitors, eg child psychologists or Officers of the RSPCC.

I was not provided with any information about the level of fees charged by child psychologists or officers of the RSPCC. I presume, however, the charges they make are based on the "going rate" for a child psychologist or officer of the RSPCC. The question, therefore, is whether there is any reason why a reporter, who is a solicitor, should not be paid the "going rate" for a solicitor. In the absence of any regulation I take the view that a Reporter, who is a solicitor, should be entitled to charge for such work on the same ^{basis ~~was~~} ~~business~~ _{non} as he would for other business and, accordingly, that he should be able to charge the rates recommended by the Law Society in the "Table of Fees for Conveyancing and General Business".

I accept that strictly speaking the Reporter is not providing a "professional service" as envisaged by the drafters of the Law Society's Table. However, the work involved in preparing and submitting a Report is similar to the range of general business covered by the Table and as such it provides in my view, a useful basis for calculating the Reporter's fee. It is, perhaps, worthwhile pointing out that having decided on this course, this does not mean I am bound by the Table in its entirety. Nor does it mean that I have concluded that the charges in the Reporter's account are fair and reasonable. It simply means that I am using the unit value,

recommended by the Law Society, to assess the value of the work.

Having decided on the basis for assessing the Reporter's fee, I now turn my attention to the question of whether the charges made are "fair and reasonable". In so doing I have made the following adjustments to the account. First, I have reduced the charge for drawing the report which has been levied at the rate of four units per sheet from £120 to £60. I take the view that two units per sheet is an appropriate rate for drawing a report of this nature. Second, I have taken the view that there should be no charge for "post and incidentals" on the basis that the posts, telephone calls and outlays incurred in this case were minimal. I find that the other charges in the account are, however, fair and reasonable and I have, therefore, taxed the Reporter's account at FIVE HUNDRED AND NINETY FIVE POUNDS AND FORTY THREE PENCE (£595.43).

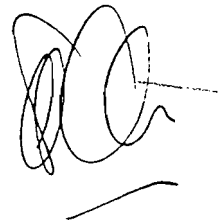


.....
W McCULLOCH
Auditor of Court

A20/92

DUNFERMLINE 8th March 1994.

The Sheriff, having considered the Note of Objections to the Auditor's Report, Sustains said Objections and Remits back to the Auditor to tax and report.



NOTE:

This case called before me as an Objection taken to the Auditor's Report by the Scottish Legal Aid Board (hereinafter referred to as The Board). The Scottish Legal Aid Board was represented at this hearing by [REDACTED] and the Reporter, Mr Armstrong, whose account was the subject of the taxation appeared for himself.

Briefly the background here is that Mr Armstrong was appointed as a Reporter in terms of Section 11 of The Matrimonial Proceedings (Children) Act 1958 to report on the arrangements as to the care and upbringing of the child of the marriage of the parties in the above case. His taxed account forms an outlay in the account lodged by the nominated solicitor conducting the proceedings under a Civil Legal Aid Certificate and in due course the taxation was held in terms of Regulation 12 of The Civil Legal Aid (Scotland) (c) Regulations 1989 as amended. It is in respect of the auditor's report, Number 13 of Process to which objection is taken.

It was common ground in this hearing that Mr Armstrong, who is a qualified solicitor of some years experience, had charged in accordance with the "Table of Fees for Conveyancing and General Business" (hereinafter referred to as the General Table).

The stance adopted by [REDACTED] for Scottish Legal Aid Board was that fees should have been allowed in accordance with the Act of Sederunt (Fees of Solicitors and Others in the Sheriff Court) 1989 Chapter III (hereinafter referred to as the Sheriff Court Table).

The Auditor in his report concluded that reference to the Sheriff Court Table was inappropriate and indeed incompetent for the purpose of assessing the fees payable to Mr Armstrong as Chapter III of the said Table had been enacted to regulate the rates of charge for litigation work on a party party basis.

The Auditor appears to have gone on to conclude that the Reporter should be paid the "going rate" for a solicitor and in the absence of any regulation he has taken the view that the Reporter, being a solicitor, should be entitled to charge for such work on the same basis as he would for other business and that accordingly he should be able to charge the rates recommended in the said Table of Fees for Conveyancing and General Business. In stating this he expressed the view that the work involved in preparing and submitting a report is similar to the range of General Business covered by the Table and as such it provides a useful basis for calculating the Reporter's fee.

[REDACTED] on behalf of the Scottish Legal Aid Board first of all took issue with the Auditor's Report in that Chapter III of the Sheriff Court Table applied to (a) Solicitor and Client, (b) Solicitor and Client, Third Party paying and (c) Party and Party, and that accordingly the Auditor had misdirected himself in that regard. As

regards the Auditor's conclusion, the purpose of the Table of Fees for Conveyancing and General Business is to recommend charges for "professional services" rendered by solicitors in Scotland and in this context Mr Armstrong was instructed by the court as an Officer of the Court and was not rendering "professional services". Mr Armstrong, as a Reporter, was in no different position from any other Reporter appointed by the Court. As regards the practice, [REDACTED] advised me that this varied from Court to Court. In the Court of Session, if an Advocate was appointed to prepare a custody report then the Advocate would receive a fee agreed with the Faculty and based on a junior Advocate's fee for a day in the Court of Session. As far as the Sheriff Court was concerned the practice varied. By far and away the majority of Courts seemed to follow the approach recommended by [REDACTED] and that is by allowing charges in terms of Chapter III of the Sheriff Court Table. One or two however had upheld the usage of the General Table of Fees being the approach under attack here. One particular Court, Airdrie Sheriff Court had a specially negotiated fee with the local Faculty of Solicitors.

In conclusion [REDACTED] invited me to sustain the Objection and to remit the account back to the Auditor with appropriate directions.

Mr Armstrong appeared for himself. The test in his view was not whether or not the account was excessive. The test was whether it was a reasonable outlay in the circumstances. He accepted that both Table of Fees were irrelevant in that the position of a solicitor appointed to report to the Court in such a situation was not covered. In his submission however he had been appointed as a solicitor to prepare

this report and he was entitled to proper professional remuneration. These fees had been laid down in the General Table Fees and that is what he was entitled to.

In accordance with the Civil Legal Aid (Scotland) Fees Regulations 1989, a solicitor who is a nominated solicitor under a Legal Aid Certificate shall be allowed such fees and outlays as are reasonable for conducting the proceedings in a proper manner, Solicitor and Client, Third Party paying. The starting point is that the Reporter's account in this case, is an outlay incurred in a Sheriff Court litigation. The Reporter has charged fees for the preparation of said report and, as previously observed, has charged these fees in accordance with the General Table.

██████████ submitted that Chapter III of the Sheriff Court Table was the correct approach and that the Auditor had mis-directed himself. Unfortunately, ██████████ was referring to an out of date Table of Fees. Following amendment in 1992 the preamble to the General Regulations in said Act of Sederunt (Fees of Solicitors in the Sheriff Court) 1989 states as follows:-

(1) "The Table of Fees in this Schedule shall regulate the taxation of accounts between party and party....."

The Auditor's conclusion is therefore correct. In stating that, this is not a matter of competence. It is a matter of mis-direction as regards the exercise of his discretion.

Paragraph 1 of The General Regulations of the General Table states:-

"the purpose of the Table is to recommend charges for professional services rendered by solicitors in Scotland, except in so far as prescribed by or under statute."

It is of significance that this Table is a recommended Table only and it is in respect of "professional services". As I understand it, it is a matter of concession that no professional services were rendered here and indeed the Auditor acknowledged that. That said, he appears to have concluded that reference should be made to the General Table in as much as a solicitor is entitled to be paid the "going rate". I will go on to deal with that expression shortly. Referring to the General Table, this is divided into 10 chapters in all and it is unnecessary for me to refer to these in detail. Some relate to specific aspects of a solicitors work such as Conveyancing and Executry work and chapter 6 in particular refers to "General Business". As I understand the Auditor's approach he has concluded that the work involved in preparing and submitting a report is similar to the range of general business covered by the Table. Having regard to chapter 6, General Business is first of all to be charged according to circumstances. Under heading the "General Business" there are a number of sub-headings and in particular Partnerships, Mercantile Transactions, Incorporated Companies, Powers of Attorney, Miscellaneous Contracts, Procedure in Calling-up Standard Securities etc, Tax and Other similar matters, and Miscellaneous Proceedings. Miscellaneous Proceedings are stated to be "Proceedings before Parliament, Local Authorities, Statutory Bodies, Administrative Tribunals and Enquiries, Arbitrations, and Courts for which

professional charges are not otherwise prescribed."

Paragraph 4 of the General Regulations deals with charges according to circumstances and narrates:-

"Where a solicitor elects to charge any item of business according to circumstances there shall be charged such sum as is fair and reasonable taking into consideration the following factors:

- (a) The importance of the matter of the Client.
- (b) The amount or value of any money or property involved.
- (c) The complexity of the matter or the difficulty or novelty of the question raised.
- (d) The skill, labour, specialised knowledge and responsibility involved on the part of the Solicitor or assistant.
- (e) The time expended.
- (f) The length, number and importance of any documents or other papers prepared or perused; and
- (g) The place where and the circumstances in which the services or any part thereof are rendered including the degree of expedition required....."

Paragraph 5 amplifies the approach to be taken in assessing these criteria.

In the Appendix to the Table headed "Guidelines on Charging According to Circumstances" and in particular Guideline Paragraph 1 it is stated:-

"It is an overriding principal in charging that a Solicitor's fee should be fair and reasonable to both himself and his Client. No two cases are identical. The rate for the job is flexible and adaptable and takes into account all relevant factors in each case."

It is also of significance that the "Guidelines" at paragraphs 2 and 9 in particular (1) stress that the fixing of a fee is a balanced judgement rather than an arithmetical calculation and (2) allows for both negative and positive weighting in appropriate circumstances.

The question therefore falls to be addressed, what is the going rate for a Solicitor? In my submission there is no such rate and the expression is meaningless. The General Table is a recommended scale only. It is clear from the "Guidelines" that the rate varies from case to case and to the circumstances of each case. This is all in the context of providing and rendering professional services and of course it is conceded that these were not rendered. To charge according to circumstances using the General Table a Solicitor is entitled on the face of it to charge at the rate of 10 units per hour, (as at the date of this account, a total of £75.00 per hour). Yet, if one examines the various other statutory fees payable to Solicitors in different circumstances one comes out with very different figures. In

the Court of Session for example the hourly rate would appear to be £47.90; in the Sheriff Court £56.40; different rates apply to Criminal Business and to time taken in advising in terms of legal advice and assistance. I would suggest that the reason why the General Table has been chosen is obvious. It brings out a much higher hourly rate. Moreover, it is plain that nothing in the General Table can be skinned to the preparation of a report in a case such as this. Thus it follows that I disagree with the Auditor's view that "the work involved in preparing and submitting a report is similar to the range of general business covered by this table." Mr Armstrong's position is that he was instructed as a Solicitor and as a Solicitor he should be paid.// A Solicitor is appointed as a Reporter in a case such as this, in order to provide factual information to the Court accurately and expeditiously. He is a Reporter just in the same way as a Social Worker, an official of the SSPCC or a Child Psychologist might properly be referred to as a Reporter and the fact that he is a qualified Solicitor is really neither here nor there. He is of course entitled to remuneration and the question falls to be answered, how is this remuneration to be fixed?

Mr Armstrong in his submission likened the situation to that of an Actuary or an Accountant who had been invited to prepare a report. In such a situation, an Actuary or Accountant would be entitled to submit his professional fee and entitled to payment therefore. I am not wholly convinced that that is indeed a correct statement of what occurs in such situations. Instances of the Court appointing such professional people are rare but of course such professional persons are frequently instructed in the role of "expert" witnesses. The

position of an expert witness in a Sheriff Court action is fully covered in the Act of Sederunt (Fees of Solicitors and Others in the Sheriff Court) chapter 4, paragraph 5. Which reads:-

"Where it is necessary to employ skilled persons to make investigations prior to a proof or trial in order to qualify them to give evidence thereat, charges therefore, and for their attendance at such proof or trial, shall be allowed in addition to the ordinary witness fees of such persons at such rate in the discretion of the Auditor as shall be fair and reasonable for each skilled person if.....".

As a matter of practice, it is well known that not all cases go to proof and expert witnesses' fees are on a day to day basis frequently assessed by Auditors. The test to be applied in such circumstances is "at such rate and in the discretion of the Auditor as shall be fair and reasonable."

Mr Armstrong's contention that an Actuary or an Accountant would be entitled to submit his professional fee, and entitled to payment therefore is not in my experience entirely accurate. An expert witnesses' fee is always liable to taxation by an Auditor and while the fee itself be calculated on the basis of the unfortunate expression used hitherto ie "the going rate", it does not always automatically follow that the expert witness will be paid at that rate.

Therefore while a Reporter, such as Mr Armstrong can not be likened to

an expert witness in all respects, where the similarity does exist is that (a) his charges represent an outlay under the Sheriff Court Table and (b) it has been found necessary to employ him as a skilled person to make investigations prior to a proof. The only distinction between an expert and a Reporter is that in the ordinary course of a proof an expert would give evidence for one party or the other whereas only in very exceptional circumstances, and with leave of the Court would a Reporter give evidence. Nonetheless, the significant point is that in terms of paragraph 5 of chapter 4, the Sheriff Court Table appears to require the Auditor to tax "at such rate in the discretion of the Auditor as shall be fair and reasonable." That in my view is the correct and indeed only approach which an Auditor should adopt in taxing an account such as this.

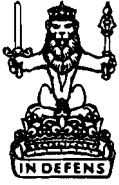
In conclusion therefore Mr Armstrong is entitled to be paid a fee at such rate in the discretion of the Auditor as shall be fair and reasonable. Where the Auditor has mis-directed himself here, is in holding that in so assessing a fair and reasonable fee he should have regard to the General Table and simply allow the hourly rate and other charges allowed therein. The account has to be seen for what it is, an outlay in a Sheriff Court Civil Litigation. It in no way can be described as provision of professional services by a Solicitor to a Client.

Thus, the test is not which of the two is the correct charge, the General or the Sheriff Court Table. In my view, the Auditor has a wide discretion and in the exercise of that discretion can have regard to all or any of the tables of charges. Where I depart from the

Auditor's view in this case, is, not by virtue of the fact that he has sought guidance from the General Table, but in (a) his conclusion that preparation of a report is similar to general business in terms of the Table, (b) his use of the expression "going rate" and his interpretation thereof and (b) on the face of it, his acceptance of the hourly charges which would appear to be a simple arithmetical calculation and not a "balanced judgement" (Paragraph 2 of the "Guidelines" to the General Table).

Given that we are not in the realm of professional services, it seems to me obvious, unless exceptional circumstances exist, that, if the General Table is to be looked at for guidance, then considerable negative weighting is appropriate, given that if one was to apply the criteria stated in paragraph 4 of the General Regulations referred to herein, then arguably only sub-paragraphs (e) "the time expended" and (g) "the place where and the circumstances in which the services or any part thereof are rendered including the degree of expedition required", would in all probability apply.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the bottom.



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██████████
Scottish Legal Aid Board
Legal Aid Division
DX ED 250
EDINBURGH

Your reference

Our reference

Date 27 May 1994

Dear Mr Adam

██████████ v ██████████

I refer to the taxation held here today in respect of the above case and enclose a copy of my report.

[Handwritten signature]

[Handwritten signature]

W McCULLOCH
Auditor of Court

RECEIVED
REGISTRATION & DISTRIBUTION
31 MAY 1994

REPORT OF TAXATION

Name of Case: [REDACTED]

v

[REDACTED]

Case Ref No: A19/20/92

DUNFERMLINE 27 May 1994.

I certify that I have examined the account in the above case together with the relevant papers and have taxed the account at £494.62.



AUDITOR OF COURT

GT/LT

ACCOUNT OF EXPENSES

Incurred to

MESSRS W & J REID,
SOLICITORS,
DUNFERMLINE

In Causa

[REDACTED]

CULROSS, FIFE -
PURSUER

against

[REDACTED]

CULROSS, FIFE -
DEFENDER

copy

[REDACTED]

[REDACTED]

5-20

1992
NOV 12 Perusing Certified Copy Interlocutor in relation to Mr Armstrong's appointment as Reporter £16.70 7 50

1-10

Writing defender explaining position and discussing with regard to arranging interview with him and his witness £6.40 7 50

1-10

Writing pursuer's agents advising them of position and requesting confirmation of pursuer's address as soon as possible £6.40 7 50

8-10

NOV 17 Writing pursuer explaining position and discussing with regard to arranging to interview her £6.40 7 50

1-15

Attendance at phone with pursuer arranging interview £2.00 3 75

1-15

Attendance at phone with defender arranging interview £2.00 3 75

48-40

NOV 19 Attendance at the defender's home in Culross interviewing him in the presence of the child [redacted] - engaged including travelling time - 2 hrs £12.70 per 1/2 hr - £101.00 150 00

8-50

Attendance at the pursuer's home in Falkirk interviewing her - engaged including travelling time - 2 hrs 30 mins £12.70 per 1/2 hr = £127.00 187 50

1-10

DEC 4 Writing defender advising we had now spoken with pursuer and wished to speak to him further. Advising that a telephone call would be sufficient £6.40 7 50

1-10

DEC 7 Attendance at phone with defender noting additional details and information £6.40 7 50

94-40

DEC 18 Drawing Supplementary Report - 4 shts Drawing fee - £6.40 per sheet = £25.60 120 00

116.70
20.25

Carried Forward 510 00

24.20

2-75

		Brought Forward			510	0
1992						
DEC	18	Engrossing and 3 copies - 4 shts each <i>£1.00 for 1st sheet 40p per sheet thereafter</i>			33	0
		Writing Sheriff Clerk lodging Supplementary Report together with two copies <i>£1.00</i>		<i>£2.20</i> <i>74 = £2.80</i>		
		Paid travelling expenses	20	00		
		VAT	3	50		
		Post & Incidentals @10.0%			54	6
			23	50	601	4
		VAT @17.5%			105	2
		Add Outlays			23	5
					730	1
			£			

SHERIFF COURT, DUNFERMLINE

NOTE OF OBJECTIONS

to

AUDITOR'S REPORT

in causa

against

██████████ A20/92

1. The Scottish Legal Aid Board (hereinafter referred to as the Board) objects to the Auditor's Decision of 24 January 1994 in taxing an account of the fees charged by Mr Gordon Armstrong, Solicitor, Dunfermline.
2. Mr Gordon Armstrong was appointed by the sheriff as a reporter in terms of section 11 of the Matrimonial Proceedings (Children) Act 1958 to report on the arrangements for the care and upbringing of the child of the marriage of the parties in the above mentioned case. The taxed account forms an outlay in the account lodged by the nominated solicitor conducting the proceedings under a civil legal aid certificate. A taxation was held in terms of regulation 12 of the Civil Legal Aid (Scotland) (Fees) Regulations 1989, as amended.
3. The Auditor decided that the appropriate basis on which to frame a fee was the "Table of Fees for Conveyancing and General Business", a table of fees recommended by the Council of the Law Society of Scotland rather than Chapter III of the Act of Sederunt (Fees of Solicitors and Others in the Sheriff Court) 1989, as amended, which has, hitherto, been used. It is agreed that no statutory fee or charge is prescribed for regulating the work carried out by a reporter in these circumstances.
4. The Board believes that the Auditor has misdirected himself and is in error in arriving at this decision. The basis of the decision seems to be stated on page third of the Auditor's report (paragraph 2) where the Auditor states as follows:-

"I presume, however, the charges they make are based on the "going rate" for a child psychologist or officer of the RSPCC. The question, therefore, is whether there is any reason why a reporter, who is a solicitor, should not be paid the "going rate" for a solicitor. In the absence of any regulation I take the view that a reporter, who is a solicitor, should be entitled to charge for such work on the same basis as he would for other business and, accordingly, that he should be able to charge the rates recommended by the Law Society in the Table of Fees for Conveyancing and General Business".

The Board disputes that the reporter was acting primarily in his professional capacity as a solicitor in the circumstances in which he was appointed by the court. The Table of Fees for Conveyancing and General Business states at Chapter I "GENERAL REGULATIONS", Paragraph 1, that the "purpose of the Table is to recommend charges for professional services rendered by solicitors in Scotland, except in so far as prescribed by or under statute. The term "solicitor" includes a firm of solicitors". The Board contends that the reporter in such circumstances and, in the instant case, Mr Gordon Armstrong, is not rendering "professional services".

The Auditor concedes that this is the case, and proceeds to state:-

"I accept that strictly speaking the reporter is not providing a "professional service" as envisaged by the drafters of the Law Society's Table. However, the work involved in preparing and submitting a report is similar to the range of general business covered by the Table and as such it provides in my view, a useful basis for calculating the reporter's fee".

The Board would submit that a solicitor, in these circumstances, is appointed in his capacity as an officer of the court who, because of his position, has the knowledge and level of responsibility to carry out his functions properly.

The Auditor, despite his concession referred to above, proceeds to use the "unit value", a device recommended by the Law Society, (and based on statistics retrieved by the Society from its members) and applied in an attempt to ensure that the charge for a solicitor's professional time pays for all the varied overheads and administration of his office. It is a quite incorrect basis on which to proceed and can only lead to an exaggerated fee in the circumstances of this and similar cases.

5. Although the Auditor seeks to determine what is "fair and reasonable" and has, to a certain extent, abated the solicitor's account, he has adopted the wrong approach. The Civil Legal Aid (Scotland) (Fees) Regulations 1989, as amended, paragraph 4, provide that "a solicitor (the nominated solicitor) shall be allowed such fees and outlays as are reasonable for conducting the proceedings in a proper manner, as between solicitor and client, third party paying". The purpose of the exercise carried out by the Auditor is to fix a fee which is reasonable and appropriate on the level of taxation prescribed. The Auditor, in having regard to an inappropriate and irrelevant Table of Fees, has misled himself and allowed himself to be distracted from the primary duty imposed by the legislation in legal aid cases. Separatim, the Auditor has, as a result, assessed the reporter's account in a sum in excess of what is appropriate and justifiable in the circumstances.

IN RESPECT WHEREOF

Solicitor
44 Drumsheugh Gardens
Edinburgh
Solicitor for
Scottish Legal Aid Board