

Litigating Complex Passings of Accounts

Trusts and Estates Law



Live Online

Date: Thursday, October 15, 2026 | 9:00 am to 12:30 pm

Location: Live Online

Program Chairs: **Jacob Kaufman**, Donovan Kochman LLP
Zara Wong, Casey & Moss LLP



Substantive Hours: This program contains up to **3 hours and 30 minutes**.

The OBA has been approved as an Accredited Provider of Professionalism Content by The Law Society of Ontario.

The duty to account is one of the most fundamental and complex obligations of any fiduciary. It also leads to many hotly contested disputes. Passing fiduciary accounts can be a necessary step to taking compensation or winding up the administration of a trust or estate. It can also expose breaches of fiduciary duties and even fraud.

Join your colleagues and our expert faculty for the insight and advice you need to navigate fiduciary compensation, limitation periods, evidentiary issues, contested passing of accounts applications, addressing complex accounting issues and avoiding or navigating contested passing of accounts applications.

Register now to secure your spot.

9:00 am	Welcome and Opening Remarks	Michelle Choi , Walker Head Lawyers
9:05 am	Before You Commence Your Application - What is a passing of accounts? - When can it be used? - Preparing proper accounts - The passing of accounts process - Alternatives to a passing of accounts Tsvetomira Niklin , Mills & Mills LLP	10:50 am Health Break
9:40 am	Perspectives from Office of the Children's Lawyer - When are you required to serve the OCL? - What the OCL looks for when reviewing accounts - Common Objections made by the Children's Lawyer when reviewing guardianship or estate accounts - Payment in and out of Court Radhika Sharma , Office of the Children's Lawyer	11:05 am Navigating the Litigation Process - Limitation period considerations - Common objections raised - Key procedural steps on contested applications to pass accounts - Advocacy advice for defending accounts and objecting to them - Effective use of offers to settle in contested applications to pass accounts - Dealing with costs Tyler Lin , Donovan Kochman LLP
10:15 am	Fiduciary Compensation - Review and update of the court's approach to compensation - Timing of taking compensation - Distinction between compensation for guardians, attorneys, executors and trustees - Solicitors doing executor work - Non-feeable / non-compensable entries in accounting - The court's approach to special fees, care & management fees	11:40 am Evidentiary Issues in Passings of Accounts - Burden of proof on the fiduciary to substantiate the accounts - Presumptions and shifting the burden - Supporting documents and corroborating evidence - Admissibility of financial records — the business records exception - Expert on valuation and complex transactions - Cross-examinations in passings of accounts Cassandra Martino , Friedman Estate Litigation
		12:20 pm Questions and Concluding Remarks
		12:30 pm Program Concludes