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September 24, 2024

VIA CERTIFIED, REGULAR, AND ELECTRONIC MAIL

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Re: **In the Matter of Nosheen Khawaja**
Docket No. DRB 24-171
District Docket Nos. XIV-2023-0375E and IIA-2023-0902E
LETTER OF ADMONITION

Dear Ms. Khawaja,

The Disciplinary Review Board has reviewed your conduct in the above matter and has concluded that it was improper. Following a review of the record, the Board determined to impose an admonition for your violation of RPC 1.15(d) (failure to comply with the recordkeeping requirements of R. 1:21-6).

Specifically, in September 2020, the Office of Attorney Ethics (the OAE) notified you that you had been selected for a random audit of your attorney trust

(ATA) and business (ABA) accounts and required you to provide copies of your ATA and ABA records for the past six months.

The OAE's subsequent review of your financial books and records revealed that you had failed to maintain a separate ledger sheet detailing attorney funds held for bank charges, as R. 1:21-6(c)(1)(B) requires; maintain a separate ledger sheet for each trust client matter, as R. 1:21-6(c)(1)(B) requires; properly designate your ATA, as R. 1:21-6(a)(2) requires; maintain ATA and ABA receipts and disbursements journals, as R. 1:21-6(c)(1)(A) and (B) require; conduct monthly three-way ATA reconciliations, as R. 1:21-6(c)(1)(H) requires; and file with the Clerk of the Court a certificate of insurance within thirty days after filing a certificate of incorporation (given that you engaged in the practice of law via a professional corporation), as R. 1:21-1A(b) requires. In addition, the OAE determined that you failed to maintain an active ABA, as R. 1:21-6(a)(2) requires; your ABA had been closed because you had repeatedly overdrawn that account, as R. 1:21-6(d) prohibits; you failed to deposit earned legal fees in your ABA, as R. 1:21-6(a)(2) requires; and you allowed an inactive balance to languish in your ATA, as R. 1:21-6(d) and RPC 1.15(b) (failure to promptly deliver funds to a client or third person) prohibit. After the OAE advised you of these deficiencies, you corrected them and, by August 2021, brought your financial records and books into compliance with R. 1:21-6.

Based on the above facts, you stipulated that you violated RPC 1.15(d).

In addition, multiple deficiencies discovered during the OAE's 2020 random audit replicated deficiencies that the OAE had discovered during a 2006 audit of your financial records. Specifically, the prior audit also had revealed that you failed to maintain a separate ledger sheet for each trust client matter; properly designate your ATA; maintain ATA and ABA receipts and disbursements journals; and conduct monthly three-way ATA reconciliations. Additionally, during the 2006 audit, the OAE discovered that you had allowed inactive balances to languish in your ATA.

In imposing only an admonition, the Board accorded mitigating weight to your lack of formal disciplinary history in twenty-nine years at the bar. Also in mitigation, you stipulated to your misconduct and brought your books and records into compliance with the recordkeeping Rules.

As conditions, the Board determined to require you to (1) complete an OAE-approved recordkeeping course within sixty days of the date of this letter; and (2) provide to the OAE monthly reconciliations of your accounts, on a quarterly basis, for a two-year period from the date of this letter. The Board declined to impose any prohibition on your receipt of CLE credit for the recordkeeping course.

Your conduct has adversely reflected not only on you as an attorney but also on all members of the bar. Accordingly, the Board has directed the issuance of this admonition to you. R. 1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Office of Board Counsel. Should you become the subject of any further discipline, this admonition will be taken into consideration.

The Board also has directed that the costs of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded to you under separate cover.

Very truly yours,

/s/ Timothy M. Ellis

Timothy M. Ellis
Chief Counsel

TME/akg
Enclosures

c: Chief Justice Stuart Rabner
Associate Justices
Heather Joy Baker, Clerk
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District IIA Ethics Committee (regular mail and e-mail)