



# Supervision, delegation and accountability guidance following Mazur Appeal

## REGULATORY UPDATE FOR ACCREDITED LEGAL SERVICES FIRMS

### Court of Appeal decision

1. The Court of Appeal's decision in [Mazur and others](#) overturned the first instance decision in *Mazur* and confirmed that an unauthorised person may perform conduct of litigation activities, provided they act under appropriate supervision and the direction of an authorised person.
2. The Court confirmed that it has long been established practice for authorised persons to delegate legal work to unauthorised staff. However, responsibility for reserved legal activities cannot be delegated away. The authorised individual must retain real, substantive control over the work and remain accountable for its delivery on their behalf. Whether this is achieved will depend on the reality of supervision in practice, not individual job titles or organisational structures.
3. This does not change the current position for ICAEW-accredited legal services firms (firms). However, it highlights the importance of ensuring that supervision arrangements are effective in practice, properly evidenced, and supported by appropriate governance, competence, and risk management frameworks.

### Relevance to ICAEW accredited legal services firms

4. Although *Mazur* concerned litigation, the principles apply equally to ICAEW regulated probate and estate administration work. Under the Legal Services Act 2007 probate activities may be undertaken by authorised individuals or, in certain circumstances, by exempt individuals under [Schedule 3](#). This does not extend to the administration of oaths, which may only be undertaken by an authorised person acting as a Commissioner for Oaths.
5. In an accredited firm, the authorised person is an ICAEW accredited legal services practitioner. In accordance with Regulation 3.3 of the [ICAEW Legal Services Regulations](#) (Regulations), only authorised individuals can undertake, or control the undertaking of, authorised legal services work on behalf of the firm. The authorised individual and the Head of Legal Practice / Head of Finance and Administration will be held to account if the firm fails to meet its obligations.

6. Therefore, where probate work and estate administration<sup>1</sup> is undertaken by unauthorised employees, it must be conducted under the direction and supervision of an authorised ICAEW accredited practitioner, (a supervisor) who remains accountable for the work.

## SUPERVISION FRAMEWORKS

### Records and risk management

7. The Court of Appeal's emphasis on "proper direction, management supervision and control" means that supervision arrangements in firms must be effective in substance, not merely formal or procedural. Accredited firms should be able to evidence genuinely effective supervision rather than simply approving outputs after the event.
8. This will typically include clear supervision records, file review notes, documented escalation of issues, and audit trails demonstrating oversight of delegated work. The absence of such evidence may indicate that supervision is not operating effectively in practice.
9. However, that does not mean rigidly micromanaging tasks or having direct involvement in every procedural step and approving every document in advance. Supervision procedures can be proportionate and risk based, depending on the complexity of the matter, the experience and competence of staff and the needs of clients.
10. Arrangements may also vary depending on the size and structure of the accredited firm, as well as the volume of the legal services work undertaken. The key test is whether there is evidence that the authorised individual is genuinely responsible and has oversight of the work, or whether in reality, the unauthorised individual is conducting it unsupervised.

#### Consider: Records and risk management

- Are higher-risk or complex probate matters subject to enhanced oversight?
- Are supervision arrangements proportionate to the complexity and risks of the work?
- Are there clear audit trails demonstrating who carried out work, who supervised it, and how issues or risks were addressed?
- Are firms' supervision and risk management controls reviewed to ensure they remain effective if workloads, staffing or technology change?

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<sup>1</sup> Estate administration is not a reserved activity; however, it is included in the definition of authorised legal services work in ICAEW's Legal Services Regulations.

## Effective delegation

11. Effective delegation requires active oversight and professional judgement, rather than passive reliance on systems, processes, or staff. Authorised individuals remain responsible for the standard, conduct, and delivery of delegated legal services work.
12. Having responsibility includes having regard to the professional principles under the Act. They include independence, integrity, acting in the best interests of clients, and maintaining client confidentiality and proper standards of work. Firms should therefore establish clear and effective supervision arrangements including for example:
  - Who will supervise each employee carrying out delegated probate and estate administration activities.
  - The number of staff each supervisor will oversee, considering the experience and skills of employees.
  - The extent and frequency of file reviews, approval, sign off and key document checks depending on the complexity of each matter.
  - Clear allocation of responsibility for key decisions and client communications.
  - Appropriate records of supervision, oversight, and review activities.

## Vulnerable clients

13. Probate and estate administration clients may be particularly vulnerable due to the emotional and practical impact of bereavement. Firms should take account of each client's circumstances when determining the appropriate level and nature of supervision, including any vulnerabilities that may affect the client's ability to understand or engage with the services being provided.
14. Where vulnerability is identified or reasonably suspected, accredited firms should ensure that appropriate safeguards are in place so that clients receive clear communication, suitable support, and, where necessary, enhanced oversight of the work undertaken.

### Consider: Oversight practices

- Are supervisors clearly identified, accessible and appropriately experienced?
- Are supervision arrangements documented and understood?
- Is additional support provided if needed where vulnerable clients are identified?
- Is supervision and support regular and meaningful?

## Competence and due care

15. Accredited firms are responsible for the quality and competence of work undertaken on their behalf. The authorised individual needs to have an appropriate understanding of what work is being carried out, by whom and how it is controlled to comply with the Regulations.
16. The [ICAEW Code of Ethics](#) requires members to act with professional competence and due care. This includes taking reasonable steps to ensure that all principals and employees have appropriate training, supervision, and support and remain competent to

perform their roles. Supervisors should also undertake continuing professional development and maintain sufficient knowledge and skills appropriate to their level of responsibility for others.

#### **Consider: Training and support**

- Are supervisors adequately trained and supported?
- Are unauthorised support staff adequately trained and supported?
- Is ongoing competence regularly assessed and monitored?
- Are staff operating within their competence and authority?
- Are less experienced staff subject to enhanced supervision where appropriate?

#### **Governance, culture and technology**

- When work is delegated, it should be allocated in line with an individual's competence, experience, and role. Workloads, capacity, and operational pressures should be actively monitored and managed. This supports good outcomes for clients, manages regulatory risks and upholds trust and confidence in legal services.
17. Supervisors should encourage staff to communicate clearly about workload and capacity. This includes proactively seeking guidance where needed to ensure work is completed accurately and efficiently. Clear escalation routes should be in place so that concerns, errors, or complex issues are identified and addressed promptly and appropriately.
18. Where technology or automated systems are used in probate or estate administration, accredited firms must ensure appropriate human oversight remains in place, particularly in high risk or complex matters. The use of technology must not replace professional judgement and does not dilute the authorised individual's responsibility for authorised legal services work.

#### **Consider: Governance, culture and technology**

- Does the firm promote effective challenge, accountability, and ethical behaviour?
- Are supervisors given sufficient time, authority, and resources to supervise properly?
- Is supervision treated as a core responsibility not just an administrative formality?
- Are escalation routes clear and effective?
- Are staff encouraged to use supervision proactively rather than reactively?
- Do supervisors understand how technology is being used by staff?

## **Case study 1 - ineffective supervision in practice**

Probate & Co is a large accredited legal services firm who have recently introduced a centralised estate administration team to improve efficiency. Junior case handlers are responsible for progressing day-to-day probate and estate work, including gathering asset information, completing forms, and liaising with beneficiaries.

Supervision for the whole team is formally assigned to a probate practitioner. The firm's case management system requires monthly file reviews and electronic sign-off at key stages of matters. Although supervision is documented, there is limited evidence of challenge, guidance, or professional judgement being exercised.

Junior staff routinely make decisions on estate administration issues without timely input. Recently, workloads have increased and less experienced staff have begun dealing with matters that exceed their level of competence without adequate support. In one matter involving a recently bereaved executor, correspondence raising concerns about delays and missing information was not escalated to the supervisor because they were too busy.

### **Learning point**

Supervision is not simply about record-keeping. Firms should be able to demonstrate not only that supervision took place, but that it was meaningful, proportionate to risk, and capable of influencing the conduct of the matter where necessary.

This scenario suggests that supervision may, in practice, be largely retrospective and system-driven rather than proactive and substantive. Although formal supervision structures exist, the authorised individual may not have sufficient oversight of how legal work is being conducted on their behalf. This means that case management issues are not being addressed or escalated in a timely way.

Supervision can be proportionate to the complexity of the matter and the experience of staff, but authorised individuals must be able to demonstrate that they retain real oversight, responsibility, and accountability for delegated work.

Firms' supervision policies and procedures should be more than a compliance exercise. They should be living arrangements that support effective oversight in practice, ensure issues are identified and escalated promptly, and provide a clear audit trail of supervisory involvement and decision-making.

## Case study 2 - proportionate and effective supervision

A legal services practitioner at Bloggs Estates is responsible for supervising two unauthorised probate executives with different levels of experience. One employee is experienced and the second is newer to probate work.

The supervisor adopts a risk-based approach to supervision and allocates work according to each employee's competence and experience. The more experienced employee is able to manage routine estate administration matters with a greater degree of autonomy, subject to periodic file reviews and scheduled supervision meetings.

The less experienced employee receives more frequent supervision and support, with key documents, client communications, and important decisions reviewed before they are finalised. They are given opportunities to develop competency but with supervisory support.

Matters involving more risk, such as estates involving vulnerable beneficiaries, foreign assets, or tax issues, are generally reviewed more frequently, regardless of which employee is handling the matter and escalated for direct input. This helps the supervisor to identify training needs.

The firm also uses case management software to monitor deadlines and workflow. However, the supervisor does not rely solely on system notifications or end-stage sign-offs. They maintain sufficient oversight of the work and remain actively involved in higher-risk or sensitive matters.

This includes:

- regular supervision discussions with both employees
- reviewing selected files at key stages
- monitoring workload and operational pressures; and
- ensuring staff understand when issues must be referred for further review.

The supervisor keeps records of all one-to-one meetings, file reviews, decisions and case management discussions. Records are also periodically reviewed by the Head of Legal Practice to ensure supervision arrangements remain effective as workloads and staffing levels change.

### Learning point

This scenario demonstrates supervision that is proportionate, risk-based, and effective in practice. Although substantive probate work is delegated, the authorised individual retains genuine oversight and accountability for work undertaken on behalf of the firm.

Management software supports supervision procedures, but the supervisor remains responsible for ensuring that documents, advice, and decisions are appropriate to the individual circumstances of each matter.

The key message to firms is that effective supervision depends not only on formal processes, but on the reality of oversight, involvement, and professional judgement in practice.