



DISCIPLINE NOTICE

On October 19th, 2004 a Discipline Tribunal found **Member “A”** guilty of unprofessional conduct in having, after leaving the employ of an out of province CA firm:

1. signed a rental agreement on behalf of the firm for the rental of a vehicle for two days without the knowledge and consent of the CA firm,
2. moved a television, owned by the CA firm, to Edmonton without the knowledge and consent of the firm,
3. stayed at the a B&B after he left the employ of the firm without
 - a) advising the owner he was no longer was employed by the firm and/or
 - b) making arrangements with the owner to personally pay for his lodging, and
4. associated himself with false and misleading documents by
 - c) providing post-dated cheques totaling \$6150.89 to the firm to repay moving expenses while failing to ensure funds were deposited to the account on which the cheques were drawn or making alternate arrangements,
 - d) signing on behalf of the firm the rental agreement referred to in paragraph 1.

Member “A” was reprimanded in writing by the Chair of the Discipline Tribunal. He was ordered to pay a \$5,000 fine, 100% of the costs of the investigation and hearing, and restitution in the amount of \$6,150.89.

In addition to this notice, the Tribunal further ordered publication of a summary of the findings and sanctions to all provincial institutes, the Institute of Chartered Accountants of Bermuda, the Institute of Chartered Accountants of Scotland, to those provincial institutes to which Member “A” applies to in the future, to anyone who directs an enquiry to the Institute about the discipline history of Member “A”, to his employer, and publication in the business sections of the *Northern News* and *Nunatsiaq News*.

Jude Corrin
Discipline Tribunal Secretary
January 26, 2005