



## NOTICE OF DISCIPLINE

The Complaints Inquiry Committee [CIC] entered into a sanction agreement with **Member "A"**

A complaint was received alleging unprofessional conduct by Member "A" with respect to professional services provided to a company and two individuals, owners of the company. This complaint was investigated by the Institute and a sanction agreement was accepted by the Complaints Inquiry Committee when Member "A" admitted that he, acting alone or as a representative of Company "A", was guilty of unprofessional conduct with respect to professional services provided to client A and client B and/or Company AB between 1999 and 2004 in having failed at all times to maintain the reputation of the profession by:

Failing to exercise due care and attention in the filing of GST and income tax returns.

Failing to keep the client advised from time to time of tax owing.

Inappropriately counseling the client not to make GST installments although the GST was in arrears.

Inappropriately counseling the client to put stop payment on cheques issued to Revenue Canada, notwithstanding that CRA had demanded payment of the arrears.

Member "A" and the Complaints Inquiry Committee have agreed that the sanction to be imposed in consequence thereof will be:

1. Payment by Member "A" to CCRA within 30 days of the interest and penalties incurred for the subject time period from June 23, 2000 to November 8, 2002;
2. Payment by Member "A" of a fine of \$ 500.00 within 30 days;
3. Payment by Member "A" of the costs of the investigation, within 30 days;
4. Successful completion of GST and Ethics course by Member "A";
5. Publication as follows:
  - notice of the admissions and sanctions be provided to all provincial institutes, and to those provincial institutes applied to in the future, the Institute of Chartered Accountants of Bermuda and to anyone who directs an enquiry to the Institute about the discipline history of Member "A"
  - notice of the admissions, the nature of the conduct and sanctions imposed in connection therewith be published on the Institute's website

Jude Corrin  
Discipline Tribunal Secretary  
November 2, 2005