



DISCIPLINE NOTICE
PATRICK DILLON CORISTINE

On December 10, 2008, a Discipline Tribunal found **Patrick Coristine** guilty of unprofessional conduct between 2007 and 2008 in having failed to maintain the good reputation of the profession by:

1. failing to perform professional services for a numbered company client with integrity and due care by failing to
 - a. complete a compilation engagement and corporate tax return for the fiscal 2007 year end in a timely manner or at all,
 - b. failing to complete and file the income tax return by June 2007 or advise that the return would not be completed for a specified reason,
 - c. failing to return telephone messages from the owners of the numbered company,
 - d. failing to co-operate with the successor accountant, and
 - e. failing to return the books and records to the owners of the numbered company or to the successor accountant,
2. failing to perform professional services for three company clients and three individual clients with integrity and due care by failing to
 - a. complete the 2006 personal tax returns in a timely manner or at all,
 - b. failing to complete the compilation engagements for three company clients,
 - c. failing to return telephone and e-mail messages from an individual client, and
 - d. failing to return, on request, books and records to the individual client.
3. failing to respond to letters from the Institute for which replies were specifically requested, and
4. engaging in a public accounting practice although he had not registered a public accounting firm in accordance with the *Regulated Accounting Profession Act* and failed to carry professional liability insurance.

Two separate complaints were received from clients of Patrick Coristine. The clients experienced difficulty in getting Patrick Coristine to respond to messages and requests for progress reports on their tax filings. Patrick Coristine did not return telephone calls and did not return records when requested.



The Tribunal ordered that:

Patrick Coristine be required to take counseling that is appropriate until the counselor determines counseling is no longer required and that Patrick Coristine be restricted from practicing public accounting until

- a) a medical practitioner advises the Institute that he is fit to practice public accounting; and
- b) he registers as a public accounting firm; and
- c) that after he has registered as a public accounting firm, he be required to practice under supervision by a chartered accountant approved by the Practice Review Committee until such time as the Practice Review Committee determines supervision is no longer required. Supervision would include the review of work to be completed, review of financial statements, working papers and tax returns prior to issuance, and compliance with the supervisor's recommendations.

PUBLICATION

In addition to this notice, the Discipline Tribunal ordered:

1. notification of the Tribunal's findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization that Patrick Coristine belongs to and the Institute is aware of, as of the date of this order;
2. notification of the Tribunal's findings and orders be provided to all provincial institutes to which Patrick Coristine applies for membership at any time following this order; and
3. a summary of the Tribunal's findings of unprofessional conduct and orders made be provided to any member of the public who makes a written request about the discipline history of Patrick Coristine.

Jude Corrin
Discipline Tribunal Secretary
March 30, 2009