



## **DISCIPLINE NOTICE MEMBER A**

On June 16, 2009, a Discipline Tribunal found Member A guilty of unprofessional conduct between 2004 and 2008 with respect to services provided to Client B, Client C and Corporate Client D, in having failed to maintain the good reputation of the profession by:

1. failing to file notices of objection with respect to
  - a. the 1999, 2000, 2001 and 2002 income tax reassessments of Client A,
  - b. the 1999, 2000, 2001 and 2002 income tax reassessments of Client B,
  - c. the 1999, 2000, 2001 and 2002 income tax reassessments of Corporate Client C;
2. failing to provide information filed with Canada Revenue Agency to his clients or to their representatives and failing respond to requests from his clients and/or their representatives;
3. failing to cooperate with his successor;
4. failing to maintain working papers, records and other documentation which reasonably evidence the nature and extent of work that was performed;
5. failing to respond to letters from the Institute dated October 30, 2007 and January 11, 2008; and
6. failing to cooperate with an investigation under the *Regulated Accounting Profession Act*.

Member A was retained after Client B and his spouse, Client C, received Canada Revenue Agency (CRA) reassessments concerning each of them and their corporation for the three fiscal years ending December 31, 1999, December 31, 2000 and December 31, 2001. Member A was engaged to file notices of objection to the reassessments. The clients filed for bankruptcy when a Requirement to Pay issued by Revenue Canada froze their bank accounts. The clients retained a law firm to represent them in bankruptcy proceedings.

Despite numerous requests by the law firm concerning the status and/or results of the appeals, no response was received from Member A. During the CIC investigation of the complaint, Member A failed to respond to letters and requests from the Institute Investigator. Member A was unable to produce copies of his letter of engagement, the letter from CRA concerning the audits, copies of receipts showing payment from Client B and the reassessment documents.

The Tribunal ordered that Member A:

- be reprimanded by the Discipline Tribunal Chair;
- attend and successfully complete by January 31, 2010 a practice management course as approved by the CIC Chair, and the ICAA course entitled Staying out of Trouble.
- pay 100% of the costs of the investigation, hearing and compliance with any orders; and
- pay a fine in the amount of \$12,500.00 to be paid within 60 days of issuance of the statement of costs.



In addition to this notice, the Discipline Tribunal ordered:

1. notification of a summary of the Tribunal's findings, and any orders made be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Member A 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 Member A applies for membership at any time following this order,
3. notice of the Tribunal's findings and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Member A;
4. notice of the Tribunal's findings and orders be provided to Member A firm partner; and
5. Notice of the discipline action be published in the *Athabasca Advocate* and that more information can be obtained from the Institute.

Discipline Tribunal Secretary  
August 12, 2009