



Summary of Sanction Agreement
MEMBER A

Member A, acting alone or as a representative of Company A (and/or a representative of Company B) am guilty of unprofessional conduct with respect to my professional services rendered to Client A and Client A's company, Company C, in having:

1. Failed to respond to requests from C during 2009 to provide information or assistance regarding his outstanding income tax matters, including letters dated September 16, 2009 and October 7, 2009.

AND, **Member A**, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. a reprimand from the Chair;
2. payment of a fine of \$5,000 within 60 days of the issuance of the statement of costs;
3. payment of costs of the investigation, hearing and compliance with the orders, to a maximum of \$15,000.00, within 60 days of the issuance of the statement of costs;
4. a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which **Member A** belongs and the Institute is aware, as of the date of this order;
5. notification of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which **Member A** applies for membership at any time following this order;
6. notification of the sanction agreement's admissions and sanctions be provided to anyone who directs an enquiry to the Institute about the discipline history of **Member A**;
7. a summary of the sanction agreement's admissions, the nature of the conduct, any orders made as a result of the findings be published on the Institute's public website on a named basis;
8. the sanction agreement with all third parties' names replaced by pseudonyms, be published on the Institute's public website on a named basis and a copy of that written decision be provided to Quick law in accordance with the bylaws;
9. If **Member A**, fails to comply with the sanctions agreement's sanctions within the time specified, the registration of **Member A** be cancelled and he will be required to return his membership certificate to the Institute.

Discipline Tribunal Secretary