



NOTICE OF CANCELLATION DIAMOND LALJI

On the 17th day of January 2012, a Discipline Tribunal of the Institute of Chartered Accountants of Alberta (“Institute”) cancelled the registration of Diamond Lalji.

Mr. Lalji practiced public accounting and breached a previous order of the Institute. Mr. Lalji was engaged by Clients A and B as tax accountant in 2007 and 2008. Having received notification that the 2007 tax return was not filed on time, Client A attempted to meet with Mr. Lalji on numerous occasions, but to no avail. When Clients A and B submitted their 2008 tax returns, they found Mr. Lalji non-responsive to messages left, and repeatedly requested the return of 2008 tax records. They filed a complaint with the ICAA.

Mr. Lalji was engaged by Clients C and D as their tax accountant from 2003 through 2008. After receiving notice from Revenue Canada that taxes had not been submitted since 2004, numerous attempts were made to meet with Mr. Lalji, but on each occasion the meeting was cancelled. On July 4, 2009 Client B informed Mr. Lalji that their business was terminated and requested all tax records (2003-2009) be returned. After numerous attempts to retrieve tax records, they were returned October 8, 2009 and Clients C and D engaged another accountant and filed a complaint with ICAA.

Annually, Mr. Lalji declared that he was no practicing public accounting in 2003, to 2008. The Tribunal found the signing of false declarations demonstrated dishonesty and disrespect for the orders previously made by the Institute. This lack of response to and failure to cooperate with its investigator demonstrated that Mr. Lalji is not only ungovernable, but his actions demonstrate contempt for the ICAA and its processes.

The Discipline Tribunal found Diamond Nurdin Lalji, acting alone or as a representative of Diamond Lalji, Chartered Accountant guilty of unprofessional conduct with respect to his engagement with Client A; Client B, Client C and Client D in having failed to perform professional services with integrity and due care; in that he:

1. failed to complete, on a timely basis, the 2007 and 2008 personal income tax returns for Client A, Client B, Client C and Client D;
2. failed to complete and file, on a timely basis, the corporate income tax returns for Company 1, for the fiscal years ended September 30, 2004, 2005, 2006, 2007 and 2008;
3. misled Client A and Client B as to when his work would be completed and the status of the work he had performed;
4. misled Client C and Client D as to the status of the work he had performed and he falsely stated to them, on numerous occasions:
 - a. would drop off their income tax returns to the Canada Revenue Agency in Surrey, B.C.; and
 - b. that their income tax returns were filed;
5. failed to respond to emails and telephone calls from Client A, Client B, Client C and Client D;

6. was excessively late for meetings with Client A and Client B cancelled appointments with them on numerous occasions and failed to attend, without notice, a meeting on March 31, 2008, when Client A and Client B waited approximately six hours for him to arrive;
7. cancelled numerous appointments with Client C and Client D and put off meeting with Client C and Client D on numerous occasions, despite repeated attempts by Client C and Client D to set a meeting date with him;
8. demonstrated rude and inappropriate behavior in his dealings with Client A in that he:
 - a) hung up the telephone on "Client A" on several occasions, and
 - b) yelled at "Client A" over the telephone;
9. failed to return the records of Client A, Client B, Client C and Client D in a timely manner despite repeated requests to do so and despite Client C and Client D having travelled between Calgary, Alberta and Vancouver, B.C. to retrieve the records from him;
10. with respect to the July 27, 1990 order falsely signed a declaration:
 - a) dated January 15, which stated:

"I do hereby confirm that public accounting firm, Diamond Lalji, Chartered Accountant has not engaged in audit, review, business valuation, compilation and/or tax areas of practice in the past year."; and
 - b) dated October 30, 2009, which stated:

"I, Diamond Nurdin Lalji, CA hereby declare to the Institute of Chartered Accountants of Alberta that since July 27, 1990, excluding the period of July, 2000 to May 18, 2001, I have not practiced public accounting except as an employee of a firm of chartered accountants. I will inform, in writing, the Institute of Chartered Accountants of Alberta if I resume the practice of public accounting."
11. failed to reply in writing to the Institute of Chartered Accountants of Alberta by failing to respond to the complaint by Client A and Client B when requested to do so by letters dated October 27, 2009, December 11, 2009, and January 27, 2010 and failing to respond to the letter of complaint by Client C and Client D when requested to do so by letter dated January 13, 2011, which was sent again by email on March 7, 2011; and
12. failed to cooperate with the investigator of the complaints by failing to respond to an email from the investigator on October 1, 2010 and June 28, 2011 and letters from the investigator, dated October 5, 2010, January 20, 2011 and June 28, 2011.

ORDERS

In accordance with Section 93 of the *Regulated Accounting Profession Act (RAPA)*, the Discipline Tribunal ordered that the registration of Diamond Nurdin Lalji be cancelled.

In accordance with Section 94 of *RAPA*, the Tribunal ordered that Diamond Nurdin Lalji pay:

- a) the total costs of the investigation and hearing which is to include the costs of the publication of any notices,
- b) fines in the amount of \$5,000 for each finding of unprofessional conduct except with respect to the finding of unprofessional conduct relating to allegation D a fine in the amount of \$20,000 (a total of \$85,000)

within 60 days from the date of service of the statement of costs wherein service is to be achieved by registered mail, regular mail and by email all to the last applicable address of Diamond Nurdin Lalji in the records of the Institute of Chartered Accountants of Alberta.

PUBLICATION ORDERS

In addition to this Notice, the Tribunal ordered that the Discipline Tribunal Secretary:

1. provide notification in the form of a summary of the Tribunal's findings and orders on a named basis to all Provincial Institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which Diamond Nurdin Lalji belongs and of which the Institute is aware as of the date of this order;
2. provide a notice of the Tribunal's findings and orders to all provincial institutes to which Mr. Lalji applies for membership at any time following this order;
3. provide a notice of the Tribunal's findings and orders to the Institute of Chartered Accountants in England and Wales;
4. provide a notice of the Tribunal's findings and orders to anyone who directs an enquiry to the Institute about the discipline history of Diamond Nurdin Lalji;
5. publish the written decision of the Tribunal, with all third parties' names replaced by pseudonyms on the Institute of Chartered Accountants of Alberta public website on a named basis;
6. provide a copy of the written decision of the Tribunal to Quicklaw in accordance with the bylaws;
7. publish a notice of the cancellation of registration, including the nature of the conduct and the orders made, to all chartered accountants;
8. place a notice of the cancellation in *The Vancouver Sun*, *The Province (Vancouver)*, *The Calgary Herald* and *The Calgary Sun* and advising that more information can be obtained from the Institute.

Discipline Tribunals Secretary
March 16, 2012