



## **NOTICE OF CANCELLATION WAYNE MICHAEL BARRY**

On January 20, 2014 and January 21, 2014 a discipline tribunal determined that Wayne Michael Barry, alone or as a representative of Wayne M. Barry, Chartered Accountant, Wayne Barry Professional Corporation, Barry & Associates Professional Accountants, or Company A Accounting Offices, is guilty of unprofessional conduct with respect to providing professional services to Client A & B, and their companies, 12345 Alberta Ltd. and ABC Ltd. in that he:

1. was involved in preparing and filing T4 slips from 12345 Alberta Ltd. or ABC Ltd. to individuals who were not employees of 12345 Alberta Ltd. or ABC Ltd., as follows:
  - a) from ABC Ltd.:
    - i. Wayne Barry – T4 earnings of:  
\$62,400 for 2006;  
\$167,229 for 2007; and  
\$136,115 for 2008.
    - ii. Person 1 – T4 earnings of:  
\$62,400 for 2006;  
\$6,278 for 2006;  
\$87,229 for 2007; and  
\$97,090 for 2008.
    - iii. Person 2 – T4 earnings of \$27,657 for 2007;
    - iv. Person 3 – T4 earnings of \$13,500 for 2007.
  - b) from 12345 Alberta Ltd.:
    - i. Wayne Barry – T4 earnings of \$66,265 for 2007;
    - ii. Person 4 – T4 earnings of:  
\$90,150 for 2006;  
\$66,265 for 2007.
    - iii. Person 2 – T4 earnings of:  
\$32,000 for 2003;  
\$25,000 for 2004; and  
\$40,000 for 2005.
    - iv. Person 5 – T4 earnings of \$22,500 for 2003;
2. accepted a cheque from ABC Ltd. for \$58,500, payable to the Receiver General, dated September 19, 2008 for payments to the Canada Revenue Agency for source deductions, or tax amounts owing and deposited the cheque into Wayne Michael Barry's Canadian Bank account, but did not forward the funds to the Canada Revenue Agency;
3. failed to properly supervise, a contracted employee of Wayne Michael Barry, during 2009, in that they were left unsupervised to complete the accounting work for clients when Wayne Barry travelled out of the country for approximately six months;



4. failed to cooperate with the Institute's complaint review and investigation, by failing to provide information requested by the investigator, in emails dated February 5, 2013 and May 10, 2013.

## **ORDERS**

1. cancellation of the registration of Wayne Michael Barry and he may not apply for reinstatement for a term of 4 years from the date of cancellation;
2. payment of fines of \$10,000 per finding of unprofessional conduct, within 60 days of the date of service of the statement of costs;
3. pay costs of the investigation, hearing and compliance with orders within 60 days of the date of service of the statement of costs;

## **PUBLICATION**

1. a summary of the Tribunal's findings and orders shall be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which Wayne Michael Barry belongs and the Institute is aware, as of the date of this order;
2. a notice of the Tribunal's findings and orders shall be provided to all provincial institutes to which Wayne Michael Barry applies for membership at any time following this order;
3. a notice of the Tribunal's findings and orders shall be provided to anyone who directs an enquiry to the Institute about the discipline history of Wayne Michael Barry;
4. a summary of the Tribunal's findings, the nature of the conduct and any orders made as a result of the findings be published on the Institute's public website on a named basis;
5. the written decision of the Tribunal with all third parties' names replaced by pseudonyms shall be published on the Institute's public website on a named basis and a copy of that written decision shall be provided to Quicklaw in accordance with the bylaws;
6. a notice of the cancellation of registration, including the nature of the conduct, the orders made, and conditions to be met prior to any application for reinstatement shall be published to all chartered accountants; and;
7. a notice of cancellation shall be placed in the *Edmonton Journal*, the *Calgary Herald* and the *Vancouver Sun* and that more information can be obtained from the Institute.

Discipline Tribunal Secretary  
January 2014