



NOTICE OF DISCIPLINE

On June 23rd, 2005, a Discipline Tribunal found “CA” acting alone or as a representative of “CA” Professional Corporation is guilty of unprofessional conduct in having failed in 2003 and 2004 to fulfill her duties to her employer or previous employer with integrity by:

- a) failing to fulfill the terms of clause 6 of her employment contract with her employer or previous employer, and
- b) working together with an individual to frustrate her employment contract with her employer or previous employer.

In accordance with section 93(1) and 94 of the *Regulated Accounting Profession Act*, the Discipline Tribunal ordered that “CA” complete a course on Ethics, pay a fine in the amount of \$1,000.00 and pay 80% of the costs of the investigation and hearing to a maximum of \$12,000.00.

The Discipline Tribunal further ordered that a summary of the findings and sanctions ordered be given on a named basis to all provincial Institutes, the Institute of Chartered Accountants of Bermuda, to those provincial institutes applied to in the future, to any other professional organization that “CA” belongs to and to anyone who directs an enquiry to the Institute about the discipline history of “CA”. Also, notice of the Tribunal's findings, the nature of the conduct and orders made in connection therewith be published on the ICCA website on a named basis.

Jennifer Dubé
Discipline Tribunal Secretary
April 21, 2011