



**CORRECTED - NOTICE OF CANCELLATION
TREVOR LEE BROWN**

The Complaints Inquiry Committee [CIC] entered into a sanction agreement with **Trevor Brown**.

A letter was received by the Institute of Chartered Accountants of Alberta alleging unprofessional conduct by **Trevor Brown**.

The matter was investigated by the Institute and a sanction agreement was accepted by the Complaints Inquiry Committee when Trevor Brown admitted that he was guilty of unprofessional conduct in failing to perform professional and fiduciary duties with integrity and due care in 2003:

1. while acting as Chair of a church
 - a. during 2003, breaches of trust and improperly accounting for approximately \$12,018.00 belonging to the Church,
 - b. recording on the cheques and cheque information concerning the cheques, payees and descriptions when he knew such information was false and misleading,
 - c. failing to properly account to the Church for the cheques;
2. while co-acting as treasurer of Business A Golf Tournament by
 - a. during 2003, breaches of trust and improperly accounting for approximately \$4,574.62 belonging to the Business A Golf Tournament, and
 - b. failing to properly account to Business A Golf Tournament for the cheques

Trevor Brown and the Complaints Inquiry Committee have agreed that the sanction to be imposed in consequence thereof will be: Cancellation of Registration and a fine in the amount of \$2000.00.

In addition to this notice, the Complaints Inquiry Committee agreed to publication of the

1. admissions and sanctions to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Trevor Brown belongs to and that the Institute is aware of;
2. admissions and sanctions to any member of the public who directs an enquiry to the Institute;
3. admissions, the nature of the conduct and sanctions made in connection therewith be published on the ICAA Website on a named basis.
4. Notice of Cancellation in the Kamloops Daily News and that further information can be obtained from the Institute of Chartered Accountants of Alberta, and to Trevor Brown employer.

Jude Corrin
Discipline Tribunal Secretary
March 13, 2006