



DISCIPLINE NOTICE
MALCOLM ERNEST DORIN

On June 14, 2005, a Discipline Tribunal found **Malcolm Dorin** acting alone, or as a representative of Company "A" guilty of unprofessional conduct with respect to professional services provided between 2002 and 2004 for an Estate. Malcolm Dorin failed to prepare tax returns on a timely basis, failed to remit a cheque payable to Canada Revenue Agency, and failed to return telephone calls and keep an appointment with the Estate Executor. He associated himself with false and misleading statements when he continued to advise the Executor that the returns would be completed by specific dates and that the returns had been filed when they had not been completed.

Malcolm Dorin agreed to provide professional services for an Estate. He admitted that the service provided to the Estate was inadequate and that he should have requested the Executor obtain the services of another accountant after he realized he could not provide the services required in a practical and timely manner.

The Discipline Tribunal ordered Malcolm Dorin to complete a Practice Management Course, to reimburse the estate the amount of the interest and penalties incurred as a result of late filing and to reimburse the Executor the costs incurred in relation to the late filing. He was also ordered to pay the costs of the investigation and hearing within 120 days from the date of service of the statement of costs.

In addition to this notice, the Tribunal further ordered publication of a summary of the findings and sanctions to all provincial institutes, the Institute of Chartered Accountants of Bermuda, to those provincial institutes to which Malcolm Dorin applies to in the future, and to anyone who directs an enquiry to the Institute about the discipline history of Malcolm Dorin.

Jude Corrin
Discipline Tribunal Secretary
September 9, 2005