



NOTICE OF CANCELLATION THOMAS PATRICK BISHOP

On July 25, 2006, a Discipline Tribunal cancelled the registration of **Thomas Bishop**.

The Tribunal found Thomas Bishop acting alone or as a representative of Company "A" guilty of unprofessional conduct with respect to professional services rendered to his employer between 2000 and 2001 in having failed at all times to maintain the good reputation of the profession by breaching his fiduciary duty by making unauthorized cash advances in excess of \$35,000.00 to himself or his numbered company via electronic fund transfer.

The Tribunal further ordered that Thomas Bishop pay \$5,000 towards the costs of the investigation and hearing by July 15, 2008, following restitution to his former employer.

During a one year time period, Thomas Bishop provided controller services to a small business corporation. His position was to oversee the entire financial function of the corporation, which included approving and paying all bills of the company. After Thomas Bishop departure from the corporation, it was determined that monies had been taken by Thomas Bishop through electronic funds transfer.

Thomas Bishop made an admission of guilt to the Discipline Tribunal.

In addition to this notice, the Discipline Tribunal ordered:

- 1) notification of the Discipline Tribunal's finding and orders be provided on a named basis to all provincial institutes, the Institute of Chartered Accountants of Bermuda, any other professional organization Company "A" belongs to and the Institute is aware of, as of the date of this order and to all provincial institutes to which Thomas Bishop applies for membership at any time following this order;
- 2) notice of the cancellation of registration, the nature of the conduct and the orders made in connection therewith be provided
 - (a) to all Chartered Accountants by inclusion in the next general mailing from the Institute of Chartered Accountants of Alberta to Chartered Accountants; and
 - (b) to Thomas Bishop employer,
- 3) notice of the cancellation of registration shall be published to all Chartered Accountants by an insertion in the Membership Activity Report.
- 4) notice of the Discipline Tribunal's finding and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Thomas Bishop;
- 5) notice of the cancellation of registration, the nature of the conduct, and the orders made in connection therewith be provided to the corporation, the former client of Thomas Bishop.

Jude Corrin
Discipline Tribunal Secretary
August 31, 2006