



DISCIPLINE NOTICE

On October 13th, 2006 a Discipline Tribunal found **Member "A"** guilty of unprofessional conduct unprofessional conduct with respect to his engagement for the Estate of Client "A" between 2003 and 2005 in having failed to maintain at all times the good reputation of the profession by

1. failing to complete 2003 tax returns for the Estate of Client "A" in a reasonable time,
2. making ongoing promises to complete his engagement to the Executors of the Estate which he did not meet, and
3. failed to return information required by his client when requested to do so.

Member "A" accepted an engagement to prepare a terminal tax return. Member "A" eventually responded to the Executrix to advise that the engagement had not been completed due to personal problems. Member "A" promised to complete the engagement numerous times but did not do so. The Executrix finally requested, through legal counsel, the return of her documents. Member "A" refused to return the materials or to reimburse the complainant for fees paid.

The Tribunal ordered that:

Within five working days from the date of this hearing, October 11, 2005, Member "A" is to deliver to the complainant, at her place of business, all information in his possession pertaining to the Estate, including books, records, documents, tax returned and related information.

Within five working days from the date of this hearing, October 11, 2005, Member "A" deliver to the complainant, at her place of business, a copy of Exhibit 5 from this hearing (black binder containing copies of emails received and sent by Member "A" concerning the Estate engagement) as well as any other e-mails and faxes pertaining to the Estate.

The Tribunal further ordered that Member "A" pay 100% of the Costs of the Investigation, Hearing and enforcement of the Orders within 60 days, The Tribunal also ordered Member "A" to pay a fine in the amount of \$5,000.00. If the said Costs and Fine are not paid within the time stipulated, the registration of Member "A" is immediately cancelled.

In addition to this notice, the Discipline Tribunal ordered:

1. notification of the Tribunal's findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Member "A" belongs to and the Institute is aware of, as of the date of this order;
2. notification of the Tribunal's findings and orders be provided to all provincial institutes to which Member "A" applies for membership at any time following this order;
3. summary of the Tribunal's findings of unprofessional conduct and orders made be provided to any member of the public who makes a written request about the discipline history of Member "A"

Jude Corrin
Discipline Tribunal Secretary
December 7, 2006