



SUMMARY OF SANCTION AGREEMENT

The Complaints Inquiry Committee [CIC] entered into a Sanction Agreement with **Member "A"**

A complaint was received concerning a telephone message and an e-mail communication from Member "A".

This complaint was investigated by the Institute and a sanction agreement was accepted by the Complaints Inquiry Committee when Member "A" admitted that he, as a representative of Company "A" was guilty of unprofessional conduct in having failed to maintain the good reputation of the profession with respect an e-mail containing vulgar, disgusting, demeaning and totally inappropriate language.

Member "A" and the Complaints Inquiry Committee have agreed that the sanction to be imposed in consequence thereof will be:

1. a written apology to Client "A" with a copy to the Institute,
2. complete by December 31, 2007 an anger management course approved by the CIC Chair,
3. pay costs of the Investigation, hearing and compliance with the orders,
4. pay a fine of \$5,000.00 within.

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 Member "A", CA belongs to and that the Institute is aware of;
2. notification of the admissions and sanctions be provided to all provincial institutes to which Member "A", applies for membership at any time following this order;
3. admissions and sanctions to any member of the public who directs an enquiry to the Institute;
4. admissions, the nature of the conduct and sanctions made in connection therewith be published on the ICAA Website on a named basis.

Jude Corrin
Discipline Tribunal Secretary
April 11, 2007