



## **SUMMARY OF SANCTION AGREEMENT MEMBER A**

A Complaint was received alleging unprofessional conduct by **Member A**. The complaint was investigated and a sanction agreement was accepted by the Complaints Inquiry Committee [CIC] when **Member A** admitted he was guilty of unprofessional conduct in having:

1. failed to prepare the financial statements and corporate tax returns for Company A in a timely manner for the years ended December 31<sup>st</sup>, 2003, December 31<sup>st</sup>, 2004 and December 31<sup>st</sup>, 2005, and
2. failed to complete in a timely manner the personal tax returns for Client J and Client G for 2003, 2004 and 2005.

**Member A** and the Complaints Inquiry Committee have agreed that the sanctions to be imposed in consequence thereof will be that **Member A** receive a reprimand from the CIC Chair, and pay the costs of investigation, hearing and compliance with any orders.

In addition to this notice, publication was ordered as follows:

- Notification of a summary of the admissions and sanctions 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,
- 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, and
- Notice of the admissions and sanctions be provided to any member of the public who directs an enquiry to the Institute about the discipline history of **Member A**.

Discipline Tribunal Secretary  
June 17, 2009