



CANCELLATION OF REGISTRATION WILLIAM DIXON

On August 26, 2009, a Discipline Tribunal cancelled the registration of **William Dixon**. The Tribunal found **William Dixon** guilty of unprofessional conduct in having failed to maintain at all times the good reputation of the profession by:

1. failing to respond to a letter dated July 11, 2008 from the CIC Secretary, in which a response was required,
2. failing to sustain his professional competence and comply with generally accepted standards of practice of the profession in that he:
 - a. with respect to the review of the financial statements of Company A, failed to comply with generally accepted review standards by
 - i. failing to perform or document adequate enquiry, analysis and discussion to support the content of his review engagement report, and
 - ii. failing to ensure the financial statements complied with generally accepted accounting principles.
 - b. with respect to the review of the financial statements of Company B, failed to comply with generally accepted review standards by
 - i. failing to perform or document adequate enquiry, analysis and discussion to support the content of his review engagement report, and
 - ii. failing to ensure the financial statements complied with generally accepted accounting principles.

The Chair of the Practice Review Committee complained after a follow-up review resulted in a continued deficiency. The also directed William Dixon to complete three specific professional development courses by December 31, 2008. William Dixon did not attend the courses as ordered and he did not respond to the CIC Secretary during the investigation of the complaint. William Dixon returned notices and disclosure material sent to him by the Institute and did not attend the discipline hearing.

The Tribunal found William Dixon to be ungovernable, and concluded that any further efforts to govern him would be futile.

The Tribunal cancelled the registration of William Dixon and ordered that

- he pay a fine in the amount of \$5,000 and
- he pay the costs of the investigation, hearing and compliance with the orders.

PUBLICATION

The Tribunal further ordered that the decision be published as soon as practicable after the decision is issued, and that

1. notice of a summary 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 to which William Dixon belongs and the Institute is aware of, as of the date of the order;



2. notice of the Tribunal's findings and orders be provided to all provincial institutes to which William Dixon applies for membership at any time following this order;
3. notice of the cancellation of registration, the nature of the conduct and orders made in connection therewith be provided to all chartered accountants by inclusion in the next general mailing from the Institute of chartered Accountants of Alberta to chartered accountants
4. notice of the cancellation of registration be published to all chartered accountants by an insertion once in the Membership Activity Report;
5. notice of the Tribunal's findings and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of William Dixon;
6. a summary of the Tribunal's findings, the nature of the conduct, and orders made as a result of the findings be published on the ICAA public website on a named basis; and
7. notice of the cancellation of registration be published in the business section of the *Calgary Herald* and that more information can be obtained from the Institute.

Jude Corrin
Discipline Tribunal Secretary
October 29, 2009