



NOTICE OF CANCELLATION DWIGHT RICHARD MARTIN

On June 15, 2010, a Discipline Tribunal of the Institute of Chartered Accountants of Alberta (“Institute”) found Dwight Richard Martin guilty of unprofessional conduct with respect to providing professional services to AG Fund in having:

1. failed to provide information regarding his conduct while managing the AG Fund as required by a letter from the Institute dated August 13, 2008; and
2. failed to cooperate with the investigation of the complaint by:
 - a) failing to provide information requested in a letter from the Investigator to Dwight Richard Martin dated November 27, 2008,
 - b) advising the Investigator by letter dated July 26, 2009 that “... I am not prepared to meet with you. Nor am I prepared to cooperate with your investigation.”

ORDERS

In accordance with Section 93(1) of the *Regulated Accounting Profession Act*, R.S.A. 2000, c. R-12 (“*RAPA*”), the Tribunal ordered that:

1. The registration of Dwight Richard Martin be cancelled; and
2. Should Dwight Richard Martin reapply for membership in the Institute, the Registration Committee would not consider his application complete until Dwight Martin Richard provides all information requested by the CIC Secretary or an investigator appointed to deal with the matter related to the professional services provided to the AG Fund and related matters, the investigation of his conduct is complete, and the Registrations Committee receives the report of the investigation.

In accordance with section 94 of *RAPA* Dwight Richard Martin shall:

- pay 100% of the costs of the investigation, hearing, and compliance within 2 years from the date of service of the Statement of Costs.

In accordance with section 112(6) of *RAPA* Dwight Richard Martin shall

- pay \$5,000 of the costs of the appeal within two years of the date of service of the Statement of Costs.

PUBLICATION ORDERS

1. Give on a named basis on to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Dwight Richard Martin belongs to, if the Institute is aware of the membership, as of the date of this order, a summary of the findings of unprofessional conduct, the orders made as a result of the findings, and the conditions to be met prior to any application for reinstatement;



2. Publish on a named basis on the Institute's public website a summary of the findings of unprofessional conduct, the orders made as a result of the findings, and the conditions to be met prior to any application for reinstatement and the nature of the conduct;
3. Publish on a named basis a notice of cancellation to all chartered accountants and any employer of Dwight Richard Martin, including: the nature of the conduct; the orders made; and the conditions to be met prior to any application for reinstatement, and by a notice of the cancellation to all chartered accountants by an insertion once in the Membership Activity Report;
4. Publish in the business sections of the *Edmonton Journal*, and the *Calgary Herald* the fact of the cancellation as a result of discipline proceedings and that more information can be obtained from the Institute;
5. Give a notice of the findings and orders to all provincial institutes to which Dwight Richard Martin applies for membership at any time following the date of this order; and
6. Give a notice of the findings and orders to any member of the public who directs an enquiry to the Institute about the discipline history of Dwight Richard Martin.

Discipline Tribunal Secretary
July 6, 2011