



NOTICE OF CANCELLATION MEMBER A

After due consideration of the verbal and written evidence and the submissions placed before it, a discipline tribunal of the Institute of Chartered Professional Accountants of Alberta on March 25, 2004 found **Member A** guilty of unprofessional conduct with respect to his executorship of the estate of A.C. in having failed to maintain the good reputation of the profession in that he:

1. failed to perform his services as executor with integrity and due care in a timely manner,
2. failed to cooperate with the Institute of Chartered Accountants of Alberta and the investigator in that he:
 - (a) unduly delayed the investigation,
 - (b) misled the investigator as to the reason for the delay,
 - (c) failed to provide the investigator with information requested,
 - (d) failed to fulfill his undertakings to provide information to the Institute.

ORDERS

In accordance with Section 93(1) of the *Regulated Accounting Profession Act*, the Tribunal ordered that Member A:

- be restricted from acting as an executor or trustee in the future. Furthermore **Member A** pay a fine in the amount of \$1,000 within 60 days from March 25, 2004.
- pay 100% of the costs of the investigation and hearing not to exceed \$25,000 within 60 days from March 25, 2004. If the said costs and fine are not paid within the time stipulated, that the registration of **Member A** is immediately cancelled.

The costs and fine were payable on February 8, 2005. To date no payment has been received amounts remains due to the Institute of Chartered Accountants of Alberta.

Discipline Tribunal Secretary
August 2005