



SUMMARY OF DISCIPLINE REGISTRANT R

A Discipline Tribunal, in its written decision dated March 7, 2014, found Registrant R acting alone acting alone or as a representative of Registrant R Chartered Accountant, guilty of unprofessional conduct with respect to professional services provided to [T.S.] and [D.R.], in having agreed to provide and/or provided:

- personal tax services to T.S., for tax years 2009 through 2013; and
- personal tax services to D.R., for tax years 2009 through 2013;

After failing to identify a potential conflict of interest between [T.S.] and [D.R.] following their separation in 2009, where a reasonable observer would conclude that the duty owed to T.S. was in conflict with the duty owed to D.R., and consequently failed to advise both parties of conflict management techniques that could be used to manage the conflict and failing to obtain written consent from both parties to proceed with or continue with providing professional services.

ORDERS

1. Registrant R is to provide, to the CIC Chair for approval, evidence of a conflict of interest policy and a written consent form to be used in conflict of interest situations within 60 days;
2. Registrant R is to pay fines of \$2,500 within 60 days of the issuance of the statement of costs;
3. Registrant R is to pay the costs of the investigation up to but not including the day of the hearing to a maximum of \$2,500 within 60 days of the issuance of the statement of costs
4. A summary of the admissions and sanctions be provided to all provincial institutes or their successor organizations, the Chartered Professional Accountants of Bermuda and any other professional organization to which Registrant R belongs and the Institute is aware, as of this date;
5. Notification of the admissions and sanctions be provided to all provincial institutes or their successor institutes to which Registrant R applies for membership at any time following this order;
6. Notification of the admissions and sanctions be provided to anyone who directs an enquiry to the Institute or its successor organization about the discipline history of Registrant R;
7. A summary of the admissions, the nature of the conduct and the orders made as a result of the findings be published on the ICAA public website on a named basis;
8. The statement of Agreed Facts and Admissions, with all third parties' names replaced by pseudonyms, be published on the ICAA public website on a named basis and a copy of that written decision be provided to Quicklaw in accordance with the bylaws;
9. If Registrant R fails to comply with the sanctions within the time specified, the registration of Registrant R shall be cancelled and he be required to return his membership certificate.

Discipline Tribunal Secretary
June 2015