

NOTICE OF DISCIPLINE SUMMARY GILBERT H. DELANOY

Summary of the findings of unprofessional conduct of the discipline tribunal

In accordance with the *Regulated Accounting Profession Act* the discipline hearing of Gilbert H. Delanoy was held on June 27, 2016. In the written decision of the discipline tribunal dated, September 2, 2016 after all of the verbal and written evidence and the submissions placed before it, the discipline tribunal found Gilbert H. Delanoy's conduct constituted unprofessional conduct in that he:

1. Failed to perform his professional services with integrity and due care by:
 - a. Failing to adequately and properly prepare for a court case in reasonable time on behalf of clients; and
 - b. With insufficient time or without reasonable notice to allow for the clients to retain alternative representation, advising the clients that he would no longer continue to represent them on their court case.
2. Failed to respond to the staff of the then Institute of Chartered Accountants of Alberta promptly.

Orders made as a result of the findings

The discipline tribunal in the written decision regarding orders dated December 1, 2016, pursuant to s. 93 and 94 of the *Regulated Accounting Profession Act*, ordered:

- a) A written reprimand.
- b) Fines of \$5,000 for allegation #1 and \$2,500 for allegation #2 all payable within 60 days of service of the statement of costs.
- c) Payment of the costs of the investigation and the hearing as well as compliance with any orders all within 30 days of service of the statement of costs.
- d) Publication in accordance with the minimum requirements under the bylaws of the Institute of Chartered Accountants of Alberta under RAPA.

The discipline tribunal further ordered that after the time allowed for appeal:

1. Notification of the Tribunals' findings and orders be provided to all provincial bodies, the Chartered Professional Accountants of Bermuda and any other professional organization that the member belongs to and that CPA Alberta is aware of as of the date of this order;
2. Notification of the Tribunals findings and orders be provided to all provincial bodies to which the Professional Accountants of Bermuda and any other professional organization that the member belongs to and that CPA Alberta is aware of as of the date of this order;
3. Notification of the Tribunal's findings and orders be provided to all provincial bodies to which the member applies for membership at any time following this order;
4. A summary of the Tribunal's findings of unprofessional conduct and orders made be provided to any member of the public who makes a written request about the discipline history of the member;
5. A summary of the Tribunal's findings, the nature of the conduct investigated and the orders made be published on CPA Alberta's public website on a named basis.



Appeal of discipline tribunal

In a letter dated January 16, 2017, Gilbert H. Delanoy appeal the decisions of the discipline tribunal dated September 2, 2016 and December 1, 2016. An appeal hearing was held on September 25, 2017. The appeal tribunal in their written decision dated October 20, 2017, denied the appeal of Gilbert H. Delanoy upholding the findings of the discipline tribunal. There was no appeal on sanctions.

In the written decision regarding costs of the appeal hearings, in accordance with section 112(6) of *RAPA* the appeal tribunal ordered that the Gilbert H. Delanoy pay 50% of the costs of the appeal within 60 days of the date of service of the statement of costs.

Discipline/Appeal Tribunal Secretary
January 2018