

## **NOTICE OF CANCELLATION – BRIAN MAURICE GIBBS**

### **Summary of the findings of unprofessional conduct of the discipline tribunal**

The discipline hearing of Brian Maurice Gibbs was held on June 16, 2017. In the written decision of the discipline tribunal dated July 7, 2017, after all of the verbal and written evidence and the submissions placed before it, the discipline tribunal found that the refusal to provide information to both Person A and CPA Alberta (more specifically, to the investigator) constitute breaches of Rules 104 ("a registrant shall co-operate with the regulatory process of the Institute") and Rule 201 ("A registrant shall at all times act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest"). As such, the discipline tribunal found that Mr. Gibbs had committed unprofessional conduct, contrary to s.91(a), (b) and (h) of *RAPA* in having:

1. As vice-president for the IH Corporation, Trustee of the IH Trust, failed to respond to communications from unitholders A & B with information and documents requested by them;
2. Failed to cooperate with the investigator and CPA Alberta with respect to the complaint of Person A by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

### **Orders made as a result of the findings**

The Tribunal ordered Brian Maurice Gibbs, shall:

1. Pay 100% of the costs of the investigation and hearing within 60 days of the date of service of the statement of costs, up to a maximum of \$15,000;
2. Pay a fine in the amount of \$15,000 (\$7,500 for each finding) payable within 60 days of the date of service of the statement of costs;
3. Receive written reprimand from the Complaints Inquiry Committee; and
4. Have membership registration further cancelled.

The Tribunal ordered publication is as follows:

1. A summary of the Tribunal's findings, any orders made shall be provided to all provincial Institutes or their successor bodies, CPA Bermuda, and any other professional organization Brian Maurice Gibbs belongs to and CPA Alberta is aware of, as of the date of this order.
2. A notice of the Tribunal's findings and orders to be provided to all provincial Institutes or their successor CPA bodies to which Brian Maurice Gibbs applies for membership at any time following this order.
3. A summary of the Tribunal's findings and any orders made shall be provided to any member who directs a written request to CPA Alberta about the discipline history of Brian Maurice Gibbs.
4. A summary of the Tribunal's findings, the nature of the conduct, any orders made as a result of the findings shall be published on the CPA Alberta website on a named basis.
5. The Tribunal's written decision, with the names of the third parties replaced by pseudonyms, shall be provided to Quicklaw

Discipline Tribunal Secretary  
August 2017