



SUMMARY OF DISCIPLINE MEMBER A

On April 10, 2012 a Discipline Tribunal of the Institute of Chartered Accountants of Alberta ("Institute") found Member A acting alone or a representative of Member A Professional Corporation, guilty of 3 counts of unprofessional conduct with respect to his engagements with Client A and Client B and their shareholders, in having failed to perform professional service with integrity and due care; in that he:

1. Made public accusations to entity 1 about Client A based on confidential information alleging contract irregularities and recommending the Entity investigate:
2. Severed his engagement unilaterally with Client B with short notice when tax returns were due in less than one month causing undue stress for the shareholder in finding a successor to complete the tax returns on time; and
3. Demonstrated a pattern of inappropriate correspondence with the shareholder of Client A and Client B.

CONDUCT

Member A had been the clients' accountant for 20 years. In 2010 Member A made accusations to an entity regarding irregularities in the client's contract with the entity. The entity investigated and incurred unnecessary costs regarding the unfounded allegations. Member A resigned the engagements in the month the tax returns were due. He did not give any reasons and had not suggested any corrections as proposed in the engagement letter. The inappropriate emails to the shareholders included threats and attempts to intimidate to effect payment of his questionable billings.

ORDERS

In accordance with Section 93 (1) of *RAPA*, the Tribunal orders that Member A:

- be given a written reprimand by the Chair;
- be required to undergo an assessment by a qualified counselor acceptable to the Chair of the CIC and to complete any course of counseling recommended by that counselor.

In accordance with Section 94 of *RAPA*, the Tribunal orders that Member A:

- pay a fine in the amount of \$5,000 to be paid within 60 days of issuance of the Statement of Costs by the Institute;
- pay 100% of the costs of the investigation, hearing and compliance with orders within 60 .days of the issuance of the Statement of Costs by the Institute

If the costs and fines are not paid within the time stipulated, the registration of Member A will be immediately cancelled pursuant to *RAPA* s. 94(4).

PUBLICATION

The Tribunal further orders that after the time allowed for appeal:

- a summary of the Tribunal's findings and any orders made, be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional



organization to which Member A, belongs and the Institute is aware, as of the date of this order;

- a notice of the Tribunal's findings and orders be provided to all provincial institutes to which Member A, applies for membership at any time following this order;
- a notice of the Tribunal's findings and orders be provided to anyone who directs an enquiry to the Institute about the discipline history of Member A;
- a summary of the Tribunal's findings, the nature of the conduct and any orders made as a result of the findings be published on the ICAA public website on a named basis;
- the written decision of a discipline tribunal with all third parties' names replaced by pseudonyms, be published on the ICAA public website on a named basis;
- a copy of the written decision of the Tribunal be provided to Quicklaw in accordance with the bylaws.

The Tribunal also made the following permissive publication order:

- that after the time allowed for appeal, a notice of the Tribunal's findings and orders be published in [the newspaper] in Municipality A and that more information can be obtained from the Institute.

Discipline Tribunal Secretary