

SANCTION AGREEMENT DOUGLAS GORDON BIJOU, CA

On the 17TH day of July 2012, the Complaints Inquiry Committee of the Institute of Chartered Accountants of Alberta ("Institute") approved and accepted a sanction agreement pursuant to the provisions of Section 74 of the *Regulated Accounting Profession Act, R.S.A. c. R-12 (RAPA).*

Under that Sanction Agreement, Douglas Gordon Bijou, CA, admitted he is guilty of unprofessional conduct in that he:

- 1) misled Client A by suggesting he was performing work for Client A involving making inquiries with the Canada Revenue Agency ("CRA") on his behalf with respect to a prior business transaction during the timeframe August 2009 August 2011, in having:
 - falsely stated to Client A that the CRA was reviewing his case;
 - sent emails indicating communication regarding Client A and the CRA had been ongoing;
- 2) accepted Client A's records in 2009 but did not maintain control of said records;
- 3) failed to return Client A's records after repeated requests between February and August 2011.

CONDUCT

Client A approached Mr. Bijou, who worked for Client A's daughter, about the dissolution of a previous business partnership where he had been bought out by his previous partners. Mr. Bijou received copies of income tax returns and other relevant documents for disclosure to CRA. Mr. Bijou did not forward information to CRA although he advised Client A that CRA was reviewing his case.

Client A called CRA and determined there was nothing underway regarding a disclosure. Client A requested the return of his records and Mr. Bijou advised he had left them at Client A's daughter's home.

ORDERS

Douglas Gordon Bijou, CA and the Complaints Inquiry Committee agreed that the sanctions to be imposed are:

- reprimand from the CIC Chair;
- payment of fines of \$ 7500 within 60 days of the issuance of the statement of costs;
- payment of costs of the investigation, hearing and compliance with the orders, within 365 days of the issuance of the statement of costs, in monthly installments;

PUBLICATION

Douglas Gordon Bijou, CA, and the Complaints Inquiry Committee agreed to the following publication:



- a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which Douglas Gordon Bijou, CA, belongs and the Institute is aware, as of the date of this order;
- 2. a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which Douglas Gordon Bijou, CA, applies for membership at any time following this order;
- a summary of the sanction agreement's admissions and sanctions be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Douglas Gordon Bijou, CA;
- 4. a summary of the admissions, the nature of the conduct, any orders made as a result of the findings, with all third parties' names replaced by pseudonyms be published on the ICAA public website on a named basis;
- 5. a copy of the sanction agreement be provided to Quicklaw in accordance with the bylaws; and

If Douglas Gordon Bijou, CA fails to comply with any terms of this sanction agreement within the time specified, the registration of Douglas Gordon Bijou, CA will be cancelled.

Discipline Tribunal Secretary August 2, 2012