



NOTICE OF DISCIPLINE THOMAS HENRY HALFORD

On March 28, 2014, an Appeal Tribunal of the Institute of Chartered Accountants of Alberta (“Institute”) confirmed the Decision of the Discipline Tribunal dated January 7, 2013 that found Thomas Henry Halford, acting alone or as a representative of Thomas H. Halford Professional Corporation, guilty of unprofessional conduct with respect to his engagement with Family ABC, relating to their 2009 personal income tax returns, in having failed to perform professional services with integrity and due care, in that:

1. he failed to complete and file, on a timely basis, the 2009 personal income tax returns for Family ABC;
2. he misled the Family as to the status of the work he had performed and he falsely stated to them that their income tax returns were filed;
3. he failed to respond to telephone calls and email messages from one of the family members, who had attempted to reach Thomas Henry Halford on numerous occasions.

CONDUCT

In 2011 a complaint was filed with the Institute alleging difficulties dealing with Mr. Halford who had been a member until November 22, 2011. Mr. Halford had been providing accounting services to all four members of Family ABC since the 1990’s. The relationship had been satisfactory for many years. The 2011 tax season saw the relationship deteriorate after Mr. Halford was requested to file the 2010 personal tax returns for Family ABC. Mr. Halford was encountering some financial struggles in his practice along with some health issues which contributed to the lack of prompt service to Family ABC.

ORDERS

The Appeal Tribunal varied the orders of the Discipline Tribunal dated March 28, 2013 and ordered instead that:

1. Mr. Halford be required to pay fines in the following amounts within six months of being served with a copy of the Appeal Tribunal's decision:
 - a) A fine of \$1,000.00 relating to Allegation#1;
 - b) A fine of \$2,000.00 relating to Allegation#2;
 - c) A fine of \$2,000.00 relating to Allegation#3.
2. Mr. Halford shall pay 75% of the costs of the investigation, hearing which will be payable within twelve months of being served with a copy of the Statement of Costs.
3. In addition, If Mr. Halford were to reapply for membership in the future, he will only be eligible for registration if he complies with the following requirements:
 - a) Mr. Halford is required to provide evidence to the Complaints Inquiry Committee that he has in place and is complying with appropriate practice management systems and processes



- b) Mr. Halford must have paid the fines and costs referenced above before being eligible for reinstatement.

Under section 112(3) the Appeal Tribunal ordered that:

1. Mr. Halford shall pay 75% of the costs of the Appeal hearing which shall be payable within twelve months of being served with the Statement of Costs.

PUBLICATION

The publication orders, which were not appealed are:

1. 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 Thomas Henry Halford belongs and the Institute is aware, as of the date of this order;
2. A notice of the Tribunal's findings and orders be provided to all provincial institutes to which Thomas Henry Halford applies for membership at any time following this order;
3. 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 Thomas Henry Halford;
4. 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 Institute's public website on a named basis;
5. The written decision of the Tribunal with all third parties' names replaced by pseudonyms be published on the Institute's public website on a named basis and a copy of that written decision be provided to Quicklaw in accordance with the bylaws.

April 28, 2014

Discipline Tribunal Secretary