



**DISCIPLINE HISTORY  
NOTICE OF CANCELLATION  
JAMES WRIGHT KIRKER**

On the 29<sup>th</sup> day of January, 2009, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Regulated Accounting Profession Act*, R.S.A. c. R-12

Under that agreement James W. Kirker, acting alone or as James W. Kirker Professional Corporation admitted he was guilty of unprofessional conduct between June 20, 2006 and May 2008 in having failed to maintain the good reputation of the profession by:

1. by failing to cooperate in scheduling and providing working paper files with respect to his practice review;
2. by failing to respond to letters from the Institute in which a response was specifically required as follows:
  - a) letter dated June 20, 2007 from Carolyn Smith
  - b) letter dated August 30, 2007 from Donna Kline, FCA and
  - c) letter dated September 6, 2007 from Donna Kline, FCA

James W. Kirker and the Complaints Inquiry Committee have agreed that the sanction to be imposed in consequence thereof will be that James W. Kirker:

1. be reprimanded by the Chair;
2. pay a fine of \$2,500 per charge of which he is found guilty of unprofessional conduct within 60 days of the issuance of the statement of costs;
3. pay the costs of investigation, hearing and compliance with any orders;
4. prepare within 60 days an Emergency Practice Continuity Plan that deals with health, disability or death or himself as a sole practitioner that is satisfactory to the Executive Director or her designate.
5. will attend the following professional development courses as soon as they are offered:
  - ICAA Stay out of Trouble: Professional responsibilities;
  - ICAA Accounting, auditing and professional practice update;
  - ICAA Compilation engagements;
  - Priority Management - Working Smart with Outlook.
6. Notification of a summary of the admissions and sanctions be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization James W. Kirker, belongs to and the Institute is aware of, as of the date of this order,
7. Notification of the admissions and sanctions be provided to all provincial institutes to which James W. Kirker, applies for membership at any time following this order,
8. Notice of the admissions and sanctions be provided to any member of the public who directs an enquiry to the Institute about the discipline history of James W. Kirker,



9. that a summary of the admissions, the nature of the conduct and the sanctions made as a result of the admissions be published on the ICAA public website on a named basis, and
10. if James W. Kirker, fails to comply with the Tribunals orders within the time specified that the registration of James W. Kirker, be cancelled and notice of the cancellation be published in the *Calgary Herald*.

James W. Kirker failed to complete two professional development courses:

- Accounting , Auditing and Professional Practice Update and
- Compilation Engagement Course

Accordingly on June 30, 2010, the registration of James W. Kirker was cancelled and notice of the cancellation was published in the *Calgary Herald*.

Discipline Tribunal Secretary  
July 31, 2010