



**CANCELLATION OF REGISTRATION
NOTICE OF RESTRICTION
KEVIN DOUGLAS McCLELLAND**

On September 3, 2008 a Discipline Tribunal was convened under 98.1 of the *Regulated Accounting Profession Act* to determine whether Kevin McClelland had failed to comply with the sanction agreement he proposed and the complaints inquiry committee accepted on the 27th day of November, 2007

In that sanction agreement Kevin McClelland admitted that he was guilty of unprofessional conduct between January 2006 and January 2007, in having failed to maintain the good reputation of the profession by:

- a) failing to comply with the Act by conducting a public practice as defined by s.1(oo) of the *Regulated Accounting Profession Act* by offering and accepting an engagement and/or providing audit services to a client although he had deregistered his public accounting firm on October 3, 2005 and had not re-registered it,
- b) failing to cooperate with an investigation in that he refused to respond to repeated questions from the investigator related to the identity of a third party professional and the provision of professional services to the clients of Company "A" who were served prior to October 2005,
- c) misleading his client in that he failed to keep his client truthfully apprised of the status of his engagement, and
- d) failing to perform his professional services with due care in that he was engaged to perform an audit engagement for a client and failed to complete the audit engagement in a timely manner or at all.

The sanction agreement required that Kevin McClelland:

- 1. have a practice review performed on his practice for the period since 2001;
- 2. pay registration fees for a public accounting firm that should have been paid had he properly been registered;
- 3. practice under the supervision of a Chartered Accountant approved by the Chair of the Practice Review Committee and have his financial statements and work for the period reviewed prior to issuance and comply with the recommendations of the supervisor until the Practice Review Committee has assessed his firm's practice review;
- 4. pay costs of the investigation and hearing and compliance with the orders to a maximum of \$7,500.
- 5. pay fines of \$2,500 for breach of the Act, \$1,500 for misleading his client and \$1,000 for failing to complete his engagement in a timely manner or at all;

The Tribunal found Kevin McClelland contravened and failed to comply with the sanction agreement when he failed to perform any of the sanctions listed above.



ORDERS

The Discipline Tribunal ordered:

1. the registration of Kevin McClelland be cancelled
2. Kevin McClelland pay the costs of the investigation, hearing and publication orders.

Further, in addition to this notice, publication was ordered as follows:

1. publication of the Discipline Tribunal's findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, any other professional organization Kevin McClelland belongs to and that the Institute is aware of and to all provincial institutes to which Kevin McClelland applies for membership following this order;
2. Notice of the cancellation of registration, the nature of the conduct and the orders made in connection therewith be provided
 - a) to all Chartered Accountants by inclusion in the next general mailing from the Institute of Chartered Accountants of Alberta to Chartered Accountants; and
 - b) to Kevin McClelland employers;
3. Notice of the cancellation of registration shall be published to all Chartered Accountants by insertion once in the Membership Activity report;
4. Notice of the Discipline Tribunal's finding and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Kevin McClelland; and
5. Notice of the cancellation of registration be published in the Calgary Herald and the Cochrane Times and that further information can be obtained from the Institute.

CONDUCT

A complaint was received alleging unprofessional conduct by Kevin McClelland. Kevin McClelland offered to perform an audit although he was not registered as a public accounting firm. He attended the inventory court, however did not complete the audit engagement. The client made numerous unsuccessful attempts to have Kevin McClelland complete the audit engagement then terminated his services. The complaint was investigated by the Institute and during the course of the investigation Kevin McClelland refused to respond to the Investigator's questions.

October 8, 2008
Discipline Tribunal Secretary