



## **NOTICE OF DISCIPLINE SUMMARY MEMBER A**

On the 7<sup>th</sup> day of March 2012, a Discipline Tribunal found Member A guilty of three counts of unprofessional conduct by having:

1. made misrepresentations to “a Beneficiary” and her counsel, in that he committed to provide an accounting of the estate of Mr. X, by various self-imposed dates between September, 2008 and June 2011 but failed to do so;
2. failed to file, with the ICAA, a report on his administration of all trust funds and other trust property under his control; and
3. failed to respond to letters from the ICAA dated May 4, 2011 and July 22, 2011.

## **ORDERS**

The Discipline Tribunal ordered that Member A:

1. be reprimanded orally by the Chair of the Discipline Tribunal;
2. complete within one year of the date of order, a trust administration or alternate course approved by the CIC Chair;
3. pay fines of \$10,000 within 60 days of the expiry of the deadline to commence an appeal or other terms acceptable to the CIC Chair;
4. payment of 75% costs of the investigation and hearing within 60 days of the expiry of the deadline to commence an appeal or other terms acceptable to the CIC Chair;

## **PUBLICATION**

The Tribunal made the following mandatory publication orders:

1. A summary of this Tribunal's findings and orders shall 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.
2. A notice of this Tribunal's findings and orders shall be provided to all Provincial Institutes to which Member A applies for membership at any time following this order.
3. A notice of this Tribunal's findings and orders shall be provided to anyone who directs an enquiry to the Institute about the discipline history of Member A.

4. A summary of this Tribunal's findings, the nature of the conduct, any orders made as a result of the findings be published on the Institute of Chartered Accountants of Alberta public website on a named basis.
5. The written decision of this Tribunal with all third parties names replaced by pseudonyms be published on the Institute of Chartered Accountants of Alberta public website on a named basis.
6. A copy of the written decision of this Tribunal be provided to Quicklaw and the National Discipline Database in accordance with the bylaws.

Finally, the Tribunal made the following permissive order:

1. A notice of the Tribunal's findings and orders be placed in the Newspaper after the time allowed for appeal has expired, stating that the member was found to have committed three counts of unprofessional conduct, stating the findings briefly (but not the sanctions), and stating that the member has apologized for his actions and that no restriction on his practice has been ordered. The notice shall also state that further information can be obtained from the Institute of Chartered Accountants of Alberta.

Discipline Tribunal Secretary  
April 16, 2012