



CANCELLATION OF REGISTRATION

On March 2, 2009, a Discipline Tribunal found **KELLY DAVID ANDERSON** acting alone or as a representative of Kelly Anderson, Professional Corporation, guilty of unprofessional conduct between October 2006 and September 2008 in having failed to maintain the good reputation of the profession by:

1. failing to cooperate with the Institute in the investigation into his conduct,
2. failing to provide services with due care to Client A,
3. failing to keep appointments with clients;
4. failing to truthfully apprise clients of the status of their files,
5. failing to file tax returns for Client A, Client B, Client C and
6. signing, on May 2, 2007, an annual confirmation regarding his compliance with the firm's policies and independence rules for the period November 22, 2005 to April 30, 2007 although he knew that he had breached the Firm's Internet Usage Policy through discussing sexually explicit material on a chat line.

Mr. Anderson was practicing in a partnership with offices in Hanna and Coronation. Problems arose within the partnership when clients complained Mr. Anderson missed appointments, work was not completed on a timely basis and tax filing deadlines were missed. After the partnership was dissolved, it was found that Mr. Anderson had used a office computer to discuss sexually explicit material on a chat line contrary to firm policy.

The Tribunal ordered that the registration of Kelly David Anderson be cancelled, and that:

- he pay fines of \$5,000 on each of the findings of guilt for findings 1 through 5 for a total of \$25,000 within one year;
- he pay a fine of \$20,000 for finding number 6 within one year;
- he pay 100% of the costs of the investigation, hearing and compliance with the orders within one year; and
- Publication as set out below.

PUBLICATION

1. notification of the Tribunal's findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization that Kelly David Anderson belongs to and the Institute is aware of, as of the date of this order;

2. notification of the Tribunal's findings and orders be provided to all provincial institutes and the Institute of Chartered Accountants of Bermuda, to which Kelly David Anderson applies for membership at any time following this order;
3. notice of the cancellation of registration, the nature of the conduct and orders made be provided to all chartered accountants by inclusion in the general mailing from the Institute of Chartered Accountants of Alberta to chartered accountants;
4. notice of the cancellation be published to all chartered accountants by an insertion in the Membership Activity Report;
5. a summary of the Tribunal's findings of unprofessional conduct and orders made be provided to any member of the public who makes a written request about the discipline history of Kelly David Anderson; and
6. 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 ICAA public website on a named basis; and
7. notice of the cancellation of registration as a result of discipline proceedings and that more information can be obtained from the Institute be published in the *Hanna Herald*.

Jude Corrin
Discipline Tribunal Secretary
April 9, 2009