



DISCIPLINE NOTICE

A discipline hearing was held on April 13, 2009. At that hearing a Discipline Tribunal found Robert Gordon Howorth, CA guilty of unprofessional conduct between August 29, 2007 and May 2008, in having failed to maintain the good reputation of the profession:

1. by failing to respond to letters from the Institute dated January 24, 2008 and April 9, 2008 when replies were specifically required.
2. by failing to respond to a letter from Jude Corrin dated May 12, 2008 in which she requested that he complete and return to the Institute an annual declaration that he was not engaged in a public accounting practice and that since November 27, 2002, has not provided, nor offered to provide an assurance engagement, specified auditing procedures engagement, compilation engagement, accounting services, forensic accounting, financial investigation or financial litigation support service, advice about or interpretation of taxation matters, preparation of a tax return or other statutory information filing prepared in conjunction with any service referred to above.

The discipline tribunal found that Mr. Howorth contravened rule 104 of the Rules of Professional Conduct of the Institute of Chartered Accountants of Alberta which provides that a registrant shall promptly reply in writing to any letter from the Institute in which a reply is specifically required.

The discipline tribunal further found that Mr. Howorth paid little or no regard to the Institute's requirement for him to respond to communication and in not responding frustrated the governance of the profession.

The Tribunal ordered:

- that Robert Gordon Howorth, CA receive a written reprimand from the chair of the Discipline Tribunal.
- pay 100% of the costs of the investigation and hearing within 90 days from the date of service of the statement of costs, and
- pay a fine in the amount of \$2,000 (\$1,000 for each of two findings of unprofessional conduct) within 90 days from the date of issuance of the statement of costs.

In addition to this notice, publication was ordered as follows:

1. notification of the Tribunal's findings and orders with respect to Robert Gordon Howorth, CA be provided on a named basis to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization to which Robert Gordon Howorth, CA belongs, and the Institute is aware of, as of the date of this order;
2. notification of the Tribunal's findings and orders with respect to Robert Gordon Howorth, CA be provided on a named basis to all provincial institutes, in the event that Robert Gordon Howorth, CA applies for membership at any time following this order;
3. 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 Robert Gordon Howorth, CA;
4. notice be published of the business section of the Calgary Herald of the Tribunal's findings of unprofessional conduct and that more information can be obtained from the Institute.

Jude Corrin
Discipline Tribunal Secretary
April 13, 2009