

## **NOTICE**

As a result of complaints emanating from the Public Accountancy Board's Practice Monitoring Programme, the Board conducted Disciplinary Hearings. The decisions arrived at these hearings are published hereunder.

### **A. Registrants Censured:**

(1) John Wiggan

The PAB heard disciplinary charges of gross negligence against Mr. Wiggan firstly on the basis of a complaint brought by the Financial Services Commission (FSC) pursuant to 8.41(a) and (d) of the Insurance Act and secondly as a result of three (3) consecutive unsatisfactory results stemming from practice review monitoring. Having regard to Mr. Wiggan's explanation with respect to the first complaint by the FSC, the PAB ruled that Mr. Wiggan be censured.

Mr. Wiggan's position in relation to the second complaint was somewhat corroborated by a fourth practice review conducted, which indicated some, but not sufficient improvement. The PAB therefore ruled that Mr. Wiggan not engage in the audit of any Public Interest Entities until he achieves a satisfactory review; that a further practice monitoring review be conducted towards the end of 2019; and that Mr. Wiggan pays the amount of \$350,000.00 towards the costs and expenses of the hearing.

### **Decision dated October 4, 2018**

(2) Dawn Davis

Pursuant to Section 13 of the Public Accountancy Act, the Disciplinary Committee conducted a hearing with respect to Mrs. Dawn Davis on the complaint that she was grossly negligent in the conduct of her audit practice. The Committee found this allegation proven as a result of three (3) unsatisfactory practice monitoring reviews conducted over a four (4) year period. However, in light of evidence following the fourth review of her practice, the PAB ruled that Mrs. Davis be censured and that she pays the amount of \$150,000.00 towards the costs and expenses of the hearing as there was evidence on the Action Plan to be implemented by her to implement improvements. Mrs. Davis is to be subjected to a practice monitoring review before the end of 2019 to determine whether she attains a satisfactory standard. Failure to achieve this standard will result in a second Disciplinary Hearing to determine her suitability to continue practising as a Public Accountant

### **Decision dated December 20, 2018**

(3) Ewan Millen

The Disciplinary Committee of the Public Accountancy Board conducted a Disciplinary Hearing in response to a complaint brought against Mr. Ewan Millen for gross negligence in the conduct of his audit practice. The Committee found this allegation proven as

a result of the three (3) unsatisfactory practice monitoring reviews conducted. However, in light of certain steps taken by Mr. Millen between the date of the third review and the date of the Disciplinary Hearing, the Board decided that Mr. Millen be censured, be subject to a fourth review before February 21, 2020 and that he pay to the Board the sum of \$600,000 towards the costs and expenses of and incidental to the enquiry. If the fourth review is unsatisfactory Mr. Millen will be subject to another Disciplinary Hearing to determine his future as a Registrant.

#### **Decision dated February 25, 2019**

##### **B. Registrants Removed from the Register of Public Accountants:**

(1) Edward Bernard

The Disciplinary Committee of the PAB heard a complaint brought against Mr. Bernard for gross incapacity as a result of four (4) unsatisfactory practice monitoring reviews. In admitting the unsatisfactory reviews, Mr. Bernard was unable to show how any of the major shortcomings coming out of the reviews would be rectified. As a result, the PAB found Mr. Bernard guilty of gross incapacity and ordered, pursuant to Section 13 of the Public Accountancy Act that his name be removed from the Register to practice as a public accountant and that he pay the sum of \$200,000.00 towards the costs and expenses incidental to the hearing. Mr. Bernard is at liberty to apply for re-registration after a period of eighteen (18) months has elapsed.

#### **Decision dated October 18, 2018**

(2) Pamela Bailey

The Disciplinary Committee of the PAB heard a complaint brought against Ms. Bailey for gross negligence in the conduct of her audit practice following on three (3) unsatisfactory practice monitoring reviews. Further to this complaint, the PAB was not furnished by Miss Bailey with any explanation nor could she demonstrate any improvement between reviews. As a result, the PAB found Miss Bailey guilty of gross negligence in the conduct of her audit practice and ordered that her name be removed from the Register to practice as a public accountant and that she pay the sum of \$150,000.00 towards the costs and expenses of the hearing. Miss Bailey is at liberty to apply for re-registration after a period of twelve (12) months has elapsed.

#### **Decision dated November 22, 2018**

(3) Shirley Dawn Hamilton

The Disciplinary Committee of the PAB heard a complaint brought against Ms. Shirley Dawn Hamilton for gross incapacity in the conduct of her audit practice as a result of four (4) unsatisfactory practice monitoring reviews. Ms Hamilton was unable to show how any of the major shortcomings coming out of the reviews would be rectified nor could she identify

any improvements since her last review. As a result, the PAB found Ms Hamilton guilty of gross incapacity and ordered, pursuant to section 13 of the Public Accountancy Act, that her name be removed from the Register to practice as a public accountant and that she pay to the Board the sum of \$600,000 towards the costs and expenses incidental to the hearing. Ms Hamilton is at liberty to apply for re-registration after a period of twelve (12) months has elapsed.

**Decision dated February 28, 2019**

**Lynden Garth Kiddoe,  
Acting President,  
Public Accountancy Board**