



REGISTERED PUBLIC ACCOUNTANT REMOVED FROM THE REGISTER OF PUBLIC ACCOUNTANTS

The Public Accountancy Board (PAB) has addressed complaints received against its registrant, Mr. Davin Nairne. Complaints received raised the presumption that he might be guilty of gross impropriety, or infamous conduct or gross negligence or incapacity in a professional respect in the performance of his duties.

THE PROCESS

As is customary, the matter was sent to the Investigations Committee, a sub-committee of the Board. Having reviewed the allegations, the Investigations Committee determined that there was a case to answer and the matter was referred to the Board.

The Board examined the allegations, commencing Hearings on July 24, 2017, ending on May 9, 2018.

DECISIONS

At the Hearing on May 9, 2018, the Board delivered its findings that:

Mr. Nairne had operated his accounting practice in a manner that makes him guilty of grave impropriety, gross negligence and/or gross incapacity in the performance of his professional duties.

At the final meeting on May 14, 2018, Mr. Nairne addressed the Board on what he considered to be mitigating circumstances, so that these could be taken into account by the Board in determining what disciplinary action should be taken against him.

BOARD SANCTIONS

The Board then communicated their sanctions to the Registrant, Mr. Nairne, including:

- (i) *His name will be removed from the Register of Public Accountants effective immediately;*
- (ii) *He will not be eligible for re-registration until after a period of eighteen (18) months have expired;*

THE APPEAL PROCESS

It should be noted that, based on the provisions of Section 14 (1) of the Public Accountancy Act, Mr. Nairne has the right to appeal the decision of the Board to the Court of Appeal.

Eric Crawford, CD
President
Public Accountancy Board