

**IN THE MATTER OF THE CHARTERED  
PROFESSIONAL ACCOUNTANTS OF BERMUDA 1973  
AND THE RULES OF PROFESSIONAL CONDUCT**

**AND IN THE MATTER OF BELAID JHEENGOOR (a  
member of the Chartered Professional Accountants of  
Bermuda)**

**NOTICE**

(Published pursuant to By-law 74 of the Chartered  
Professional Accountants of Bermuda By-Laws 2006)

On 28 July 2017 a Disciplinary Committee appointed by the Executive Committee of the Chartered Professional Accountants of Bermuda found MR BELAID JHEENGOOR guilty of breaching Rule 201.1 and Rule 208.2 (c) of the Professional Rules of Conduct. A summary of the breaches are as follows: (1) failing to maintain the good reputation of the profession and its ability to serve the public interest by taking and transferring without authorisation the confidential information of others to his personal Hotmail account for the intended purpose of personal use, benefit and advantage contrary to Rule 201.1; and (2) without authorisation taking and transferring the confidential information of others to their disadvantage contrary to Rule 208.2 (c).

On 6 September 2017 the Disciplinary Committee pronounced its sanctions and ordered that Mr Jheengoor be reprimanded in writing; be fined the sum of \$25,000; pay legal costs in the sum of \$100,000 and the costs of the investigator in the sum of \$22,994.53; and attend an ethics course acceptable to the Executive Committee of the Chartered Professional Accountants.

Dated this 10<sup>th</sup> day of October 2017  
Executive Committee of the Chartered Professional  
Accountants