

# CPA ALBERTA Restrictions Professional Accounting Firms

Name	Reason
Accurate Figures Professional Corporation, Chartered Professional Accountant	The registration of the professional accounting firm is restricted in that Michael Bejerman, CPA, CMA is permitted to provide accounting services and taxation services restricted to solely statutory filings (defined as client GST and payroll filings) on behalf of the firm.
Briner & Associates Professional Corporation, Chartered Professional Accountants	Daniel M. Ringrose, CPA, CA cannot issue any audit engagements on behalf of the firm.
Cass & Fraser Chartered Professional Accountants	Richard James Taylor, CPA, CA cannot provide audit services to public companies on behalf of the firm.
Daniel A. Sims Professional Corporation, Chartered Professional Accountant	Firm restricted from performing audit engagements.
David B. Crawford Professional Corporation, Chartered Professional Accountant	The registration of the professional accounting firm is restricted in that David Crawford, CPA, CMA is permitted to provide taxation services restricted to solely indirect taxation on behalf of the firm.
Douglas A. Kasper Professional Corporation, Chartered Professional Accountant	Douglas Kasper, CPA, CMA cannot provide audit services to public companies on behalf of the firm.
Geoff Heal Professional Corporation, Chartered Professional Accountant	Firm restricted per sanction agreement.

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Name	Reason
Hester & Hester Professional Corporation, Chartered Professional Accountants	Samuel Hester, CPA, CMA may not issue, on behalf of the firm, an opinion or sign any related documentation associated with professional accounting practice or public accounting practice (as defined by the CPA Act) until he has met the requirements.
JR & Company LLP, Chartered Professional Accountants	Khalid A RAHAL, CPA, CGA may not issue, on behalf of the firm, an opinion or sign any related documentation associated with professional accounting practice or public accounting practice (as defined by the CPA Act) until he has met the requirements.
Kevin D. McClelland, Chartered Professional Accountant	Firm restricted from performing any assurance engagements (including audits and reviews).
Kroon's Consulting Chartered Professional Accountant	Firm restricted to providing only accounting services and taxation services to Not-for-Profit organizations.

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MPS Partners, Chartered Professional Accountants	Rhaddie Martinez, CPA, CMA may not issue, on behalf of the firm, an opinion or sign any related documentation associated with professional accounting practice or public accounting practice (as defined by the CPA Act) until he has met the requirements.
Ncube & Landry LLP Chartered Professional Accountants	Philippe Landry, CPA, CA may not issue, on behalf of the firm, an opinion or sign any related documentation associated with professional accounting practice or public accounting practice (as defined by the CPA Act) until he has met the requirements.
Robert N. Copeland Professional Corporation, Chartered Professional Accountant	Firm restricted from performing any assurance engagements (including audits and reviews).
Robert S. Harrison Chartered Professional Accountant	Firm restricted from issuing, releasing or otherwise disclosing any review engagement work product until such work product has been reviewed and approved by a CPA Alberta-appointed supervisor, pursuant to the sanction agreement.