

NOTICE OF DISCIPLINE – REGISTRANT and THE REGISTRANT’S FIRM

Summary of the findings of unprofessional conduct of the discipline tribunal

The discipline hearing of the **Registrant and the Registrant’s firm** was held in Edmonton, Alberta on October 16 & 17, 2017. In the written decision of the discipline tribunal dated, March 8, 2018, after all of the verbal and written evidence and the submissions placed before it, the Discipline Tribunal was satisfied that the **Registrant** failed to adequately address the conflict of interest that arose with respect to the professional services he provided for U.W Inc. and 1***** Alberta Inc. after marital breakdown of the shareholders and/or directors of U.W Inc. and 1***** Alberta Inc.

All of which is contrary to the CGA Alberta Code of Ethical Principles and Rules of Conduct that applied up to July 1, 2015 and contrary to Rules 210.1, 210.2 and 210.3 of the CPA Alberta Rules of Professional Conduct that applied as of July 1, 2015.

Orders made as a result of the findings

The Discipline Tribunal carefully considered all of the parties' submissions and makes the following sanctions orders:

1. The discipline tribunal’s decision will serve as a written reprimand of the **Registrant and the Registrant’s firm**;
2. **The Registrant and/or the Registrant’s firm** shall pay 2/3 of the costs of the investigation, hearing and compliance with the sanctions orders, in accordance with bylaw 1601, to a maximum of \$40,000;
3. The Discipline Tribunal orders publication of this matter as required by CPA Act s. 98 and bylaws 1550-1557; and
4. If the **Registrant and/or the Registrant’s firm** should fail to pay the costs, the registrations of the **Registrant and the Registrant’s firm** will be cancelled.

Discipline Tribunal Secretary
July 2018