

## **SUMMARY OF SANCTION AGREEMENT J SCOTT HAWKINGS**

On November 25, 2019, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under that agreement J Scott Hawkings admitted to the allegations of unprofessional conduct as set out in the September 26, 2019 motion referring the matter to a hearing, in that he:

1. Failed to perform the audit engagements he was engaged to perform for
  - a. F.A.A.L.,
  - b. W.C.A Inc. and
  - c. A.B Inc.for the fiscal years ended 2015 in accordance with generally accepted standards of practice of the profession and the standards of the particular business or practice.

## **SANCTIONS**

J Scott Hawkings and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of a fine of \$5,000 within 30 days of the statement of costs being served;
3. Should J Scott Hawkings undertake any audit engagements, the first two audit engagements performed by J Scott Hawkings must be reviewed by a supervisor approved by CPA Alberta, the fees for such supervisor to be paid by J Scott Hawkings prior to being issued, released or otherwise disclosed for the purposes of ensuring compliance with the relevant standards and the generally accepted standards of the profession;
4. Payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the statement of costs being served;
5. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
6. If J Scott Hawkings fails to comply with the Tribunal's orders within the time specified, the registration of J Scott Hawkings will be cancelled.

Discipline Tribunal Secretary  
November 2019