

NOTICE OF CANCELLATION OF REGISTRATION – BENJAMIN KYLE HESHKA AND BENJAMIN HESHKA PROFESSIONAL CORPORATION

The discipline hearing of Benjamin Heshka (“Mr. Heshka”) and Benjamin Heshka Professional Corporation (“BHPC”) was held on June 20, 21, 24 and 27, 2022, by video conference via Zoom.

In its written decision dated October 20, 2022, the Discipline Tribunal found Mr. Heshka and BHPC guilty of unprofessional conduct in that they:

CPA Alberta File 2022049 and 2022050 (the “CIC Secretary Complaint”)

1. Failed to comply with professional standards and Canada Revenue Agency (CRA) requirements in that they:
 - a. Failed to obtain the required *RC661 - Attestation for owner/managers and/or senior employees (comptroller/VP Finance/CFO) of an eligible employer applying for the Canada Emergency Wage Subsidy or the Canada Recovery Hiring Program* forms for the filings they made for:
 - i. ME and EPC;
 - ii. JL and JLPC;
 - iii. AG;
 - iv. GPPC;
2. Failed to perform, on a timely basis, the professional services for their clients that they were engaged to perform, specifically:
 - a. corporate tax filings for GPPC for the fiscal year ended May 30, 2020*;
 - c. corporate tax filings for RWPC for the fiscal year ended June 30, 2020;
 - d. corporate tax filings for JOPC for the fiscal year ended October 31, 2020;
 - e. corporate tax filings for JLPC for the fiscal years ended April 30, 2020 and April 30, 2021;
3. Failed to perform the professional services for their clients that they were engaged to perform, specifically:
 - b. corporate tax filings for CMPC for the fiscal year ended August 31, 2020;
 - c. corporate tax filings for SRPC for the fiscal year ended September 30, 2020;
 - d. corporate tax filings for MWPC for the fiscal year ended August 31, 2020;
 - e. corporate tax filings for NPPMC for the fiscal year ended in 2020;
 - f. corporate tax filings for the Professional Corporation for BF for the April 30, 2021 fiscal year end;
4. Failed to respond to the communications and queries of the successor accountant in that:
 - b. They did not reply to the October 10, 2021 email of CC with respect to their former clients:
 - i. JLPC;
 - ii. CC and their PC.

- c. They did not reply to the December 24, 2018 email of CC with respect to their former client:
 - i. MKPC;
- 5. Failed to comply with the temporary suspensions of their registration in that:
 - a. on November 6, 2021, Mr. Heshka represented to CL that “he were still filing taxes”;
 - c. on February 22, 2022, delivered a T2 – Corporate Tax Return for the fiscal year ended October 31, 2019 for AECMPC to AC that had a filing date of February 22, 2022;
- 6. Made false representations regarding the temporary suspensions in that:
 - a. on November 6, 2021, Mr. Heshka represented to CL that the reason for the suspensions was that “he charges clients too much”;
 - b. on an undetermined date, Mr. Heshka sent a text message to a client, DY, that stated, *“I did not understand the process and I also didn’t realize that if you don’t give a written response then you are automatically temporarily suspended.”*;
- 7. Failed to cooperate with the regulatory processes of CPA Alberta with respect to the temporary suspension of Mr. Heshka’s registration, and that of BHPC, in that:
 - a. Mr. Heshka continued to use his professional designation, “CPA, CA” and the protected words, “Chartered Accountant”, after the temporary suspension of his registration:
 - i. On email and letter correspondence to clients and others:
 - 1. November 18, 2021 email to AG;
 - 2. November 17, 2021 email to CL;
 - 3. November 15, 2021 email to CL’s banker, MA of Bank 1;
 - 4. November 14, 2021 email to AL;
 - 5. November 14, 2021 email to JC;
 - b. Mr. Heshka and BHPC failed to promptly advise their clients that the registration of BHPC was temporarily suspended, as instructed to do by the CIC Secretary on November 17, 2021;
- 8. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the September 15, 2021 complaint opened by the CIC Secretary in that they or either of them:
 - a. Failed to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them;
 - b. Were not candid in their responses to the Investigator.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

CPA Alberta File 2022088 and 2022089 (the "Registrar Complaint")

1. Failed to cooperate with the regulatory processes of CPA Alberta with respect to the temporary suspension of Mr. Heshka's registration, and that of BHPC, by:
 - a. Continuing to use Mr. Heshka's professional designation, "CPA, CA" and the protected words, "Chartered Accountant", after the temporary suspension of his registration:
 - i. On his website for BHPC; and
 - ii. On his LinkedIn profile;
 - b. Continuing to advertise to provide registerable professional services on the BHPC website after the temporary suspension of Mr. Heshka's registration and the registration of BHPC; and
2. Failed to cooperate with the Registrar, CIC Secretary and the CPA Alberta Investigator with respect to the complaint of the Registrar by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

ORDERS

The Discipline Tribunal in its decision dated February 2, 2023, issued the following orders:

(a) CIC Secretary Complaint

- a. Cancellation of the registrations of Mr. Heshka and BHPC;
- b. Fines as follows, payable within 30 days of being served with the statement of costs
 - i. \$8,000 for Allegation 1;
 - ii. \$15,000 for Allegation 2;
 - iii. \$15,000 for Allegation 3;
 - iv. \$4,000 for Allegation 4;
 - v. \$2,500 for Allegation 5;
 - vi. \$2,500 for Allegation 6;
 - vii. \$2,500 for Allegation 7; and
 - viii. \$2,000 for Allegation 8.
- c. Payment of 100% of the costs of the complaint, investigation, and compliance with any order of the Tribunal, in accordance with CPA Alberta Bylaw 1601, within 30 days of them being served with the statement of costs;
- d. Payment of 75% of the costs of the hearing in accordance with CPA Alberta Bylaw 1601, within 30 days of them being served with the statement of costs; and

- e. Mandatory publication pursuant to section 98 of the *CPA Act* and CPA Alberta Bylaws 1550-1557.

(b) Registrar Complaint

- a. Cancellation of the registrations of Mr. Heshka and BHPC;
- b. Fines of \$7,500 for Allegation 1 and \$5,000 for Allegation 2, payable within 30 days of being served with the statement of costs;
- c. Payment of 100% of the costs of the complaint, the investigation, and compliance with any order of the Tribunal, in accordance with CPA Alberta Bylaw 1601, within 30 days of them being served with the statement of costs;
- d. Payment of 75% of the costs of the hearing in accordance with CPA Alberta Bylaw 1601, within 30 days of them being served with the statement of costs; and
- e. Mandatory publication pursuant to section 98 of the *CPA Act* and CPA Alberta Bylaws 1550-1557.

Discipline Tribunal Secretary
February 2023