

SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT HONG THI LE, CPA, CGA

The discipline hearing of Hong Thi (Rose) Le, CPA, CGA was held virtually via Zoom on November 23-26, 2021. In its written decision dated April 15, 2022, the Discipline Tribunal found Ms. Le is guilty of unprofessional conduct in that she:

- a. Associated herself with Company A Corporation, a firm that is not registered with CPA Alberta as a professional accounting firm but provides professional accounting or public accounting services;
and
- b. Failed to cooperate appropriately with the conduct processes of CPA Alberta by failing to respond to the complaints made against her.

ORDERS

The Discipline Tribunal ordered:

- a. A letter of reprimand to be sent to Ms. Le in light of the Tribunal's decision in regard to Ms. Le's failure to cooperate appropriately with the conduct processes of CPA Alberta.
- b. Ms. Le to complete a course (or courses) of not less than one day's duration in the subject areas of professional ethics for CPAs and the obligations of CPAs who offer professional services to the public satisfactory to the CIC Secretary and to provide evidence to the CIC Secretary of having successfully completed the course(s) not less than 180 days from the date of being served with the statement of costs as described in orders (c) and (d). The course(s) may be in person or online.
- c. Fines of
 - a. \$500 for Ms. Le associating herself with Company A Corporation; and
 - b. \$5,000 for Ms. Le failing to cooperate appropriately with the conduct processes of CPA Alberta,with the fines to be paid on or before 180 days of being served with a statement of costs.
- d. Costs

In accordance with Section 96 of the *CPA Act*, for the indemnification of the accounting organization for the costs relating to the review of complaints, the investigation and the discipline tribunal hearing, as follows:

- a. \$10,000 of costs of the investigation and the hearing; and
- b. 100% of any costs for Ms. Le to comply with the Tribunal's orders.

with costs to be paid on or before 180 days of being served with a statement of costs.

- e. If Ms. Le fails to comply with the Tribunal's orders within the time frame specified, Ms. Le's registration will be cancelled.



f. Publication

The Tribunal's decision regarding unprofessional conduct is to be published in accordance with Section 98 of the CPA Act and CPA Alberta Bylaws 1550.

Discipline Tribunal Secretary
June 2022