

SUMMARY OF SANCTION AGREEMENT

JOHN MASSON, CPA, CA

On February 15, 2023, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

John Masson, CPA, CA, admitted to the allegations of unprofessional conduct as set out in the September 21, 2021 motion referring the matter to a hearing, in that he:

1. Conducted aspects of a public or professional accounting practice by offering to issue Notice to Reader engagement financial statements and providing accounting services in conjunction with the preparation of corporate tax filings and other statutory information filings through MB Accounting Solutions:
 - a) while MB Accounting Solutions was not registered as a professional accounting firm with CPA Alberta: and
 - b) while MB Accounting Solutions was not insured in compliance with the Bylaws of CPA Alberta.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, the *Regulated Accounting Profession Act*, RSA 2000, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND, John Masson, CPA, CA, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of a fine of \$2,500 within 30 days of the statement of costs being served;
3. Payment of \$2,500 in 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;
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
5. If John Masson, CPA, CA fails to comply with the Tribunal's orders within the time specified, the registration of John Masson, CPA, CA will be cancelled.

Discipline Tribunal Secretary
February 2023