

SUMMARY OF SANCTION AGREEMENT NAM THI LIEN NGUYEN, CPA, CGA

On December 12, 2023, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Nam Nguyen, CPA, CGA, admitted to the allegations of unprofessional conduct as set out in the September 5, 2023 motion referring the matter to a hearing, in that she:

Conducted aspects of a public accounting practice while not properly registered as a professional accounting firm with CPA Alberta, including:

- a. Advertising registerable services on the website www.fastitax.ca including providing accounting services, "*Corporate income tax T2*", and "*Annual Financial Reports*";
- b. Prepared T2-Corporate Tax Returns for clients; and
- c. Prepared T1-Personal Income Tax Returns for self-employed clients, which included completing the form T2125-Statement of Business or Professional Activities.

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.

AND, Nam Nguyen, CPA, CGA, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of \$1,500 in costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 60 days of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
4. If Nam Nguyen, CPA, CGA fails to comply with the Tribunal's orders within the time specified, the registration of Nam Nguyen, CPA, CGA will be cancelled.

Discipline Tribunal Secretary
December 2023