

INDEX

JOHN RODERICK MACKENZIE

PUBLIC HISTORY OF DISCIPLINE

PROFESSIONAL CONDUCT

RESULTS OF INVESTIGATION

1. RESULTS OF INVESTIGATION #2019055 – October 12, 2019

Page 2

SUMMARY OF SANCTION AGREEMENT JOHN RODERICK MACKENZIE

On October 12, 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 John Roderick MacKenzie admitted to the allegation of unprofessional conduct as set out in the June 24, 2019 motion referring the matter to a hearing, in that he:

1. Conducted aspects of a professional accounting practice by completing review engagements and compilation engagements and the associated corporate tax filings during the period 2015 to 2018:
 - a) while not properly registered as a professional accounting firm with CPA Alberta; and
 - b) while not insured in compliance with the Bylaws of CPA Alberta.

AND, John Roderick MacKenzie and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$3,000 within 30 days of the statement of costs being served;
2. 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;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;

If John Roderick MacKenzie fails to comply with the Tribunal's orders within the time specified, the registration of John Roderick MacKenzie will be cancelled.

Discipline Tribunal Secretary
October 2019