

SUMMARY OF SANCTION AGREEMENT ANDREW WARD, CPA, CGA

On August 28, 2023, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Andrew Ward, CPA, CGA, 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:

Conducted aspects of a public accounting practice by providing accounting services in conjunction with the preparation of corporate tax filings and other statutory information filings:

- a. while not registered as a professional accounting firm with CPA Alberta; and
- b. while 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, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND, Andrew Ward, 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 25% of the 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;
4. If Andrew Ward, CPA, CGA fails to comply with the Tribunal's orders within the time specified, the registration of Andrew Ward, CPA, CGA will be cancelled.

Discipline Tribunal Secretary
September 2023