



## **NOTICE OF DISCIPLINE MEMBER A**

On October 20, 2010 a discipline tribunal of the Institute of Chartered Professional Accountants of Alberta found Member A, acting alone or as a representative of Company A, guilty of unprofessional conduct in having failed to maintain the good reputation of the profession by failing to perform professional services with integrity, in that:

1. as Controller of Company A, she failed to implement effective internal controls over and/or sufficient documentation for:
  - a) her employment contract;
  - b) her remuneration, benefits, and/or raises;
  - c) the payroll functions/processes for Company A.
2. after the termination of her employment, she accessed the payroll system of Company A without authorization, prepared her own final pay cheque, and arranged for its direct deposit into her personal bank account.”

An appeal tribunal was held March 25, 2011 where upon special leave to enter further evidence – adjournment was granted to June 11, 2011. The hearing reconvened on June 17, 2011. After considering all of the evidence before it, it is the decision of the Appeal Tribunal that the appeal by the member be dismissed except that it is the decision of the Appeal Tribunal that the Discipline Tribunal order dealing with publication of the member’s name in a local newspaper, be quashed.

## **ORDERS**

In accordance with Section 93(1) of the *Regulated Accounting Profession Act*, R.S.A. 2000, c. R-12, (“*RAPA*”), the Discipline Tribunal ordered that Member A:

1. Receive a reprimand from the Chair (in writing);
2. Pay a fine of \$2,500 on the first charge and a fine of \$1,000 on the second charge within 90 days of the date of service of the statement of costs;
3. Pay an amount of \$10,000 towards the costs of the investigation, hearing and compliance with the orders within 90 days of the service of the statement of costs;
4. A summary of the Tribunal’s findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization to which Member A, belongs to and the Institute is aware, as of the date of the order;
5. A notice of the Tribunal’s findings and orders be provided to all provincial institutes to which Member A, applies for membership at any time following the order;



6. A notice of the Tribunal's findings and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Member A;
7. A summary of the Tribunal's findings, the nature of the conduct and any orders made as a result of the findings be published on the ICAA public website on a named basis;
8. Member A, is directed to take a course on professional conduct and ethics approved by the Chair of the Complaints Inquiry Committee in addition to her normal professional development requirements within one year of the service of the order;
9. If Member A, fails to comply with the Tribunal's orders within the time specified, the registration of Member A, be cancelled.

Discipline Tribunal Secretary