

## SUMMARY OF DISCIPLINE REGISTRANT K

A discipline hearing was held on July 15, 2015 regarding the conduct of Registrant K. An oral decision was given followed by the discipline tribunal's written decision, dated August 18, 2016 where the discipline tribunal found that the conduct of Registrant K contravened the rules of professional conduct having made the following false or misleading statements regarding XYZ in that he:

1. between September and November 2012 submitted the following claims to an insurance carrier that were not incurred and received the related payment

Date	Expense Type	Amount	Paid	Provider
1 Sep 2012	Massage Therapy	\$104.99	104.99	name withheld
8 Sep 2012	Massage Therapy	83.99	83.99	name withheld
12 Sep 2012	Massage Therapy	83.99	83.99	name withheld
19 Sep 2012	Chiropractic X-Rays	42.00	20.00	name withheld
19 Sep 2012	Chiropractor	98.75	98.75	name withheld
19 Sep 2012	Massage Therapy	115.50	115.50	name withheld
21 Sep 2012	Massage Therapy	83.99	83.99	name withheld
24 Sep 2012	Chiropractor	98.75	98.75	name withheld
25 Sep 2012	Massage Therapy	83.99	83.99	name withheld
1 Oct 2012	Chiropractor	98.75	0.00	name withheld
19 Oct 2012	Psychology	168.00	168.00	name withheld
26 Oct 2012	Psychology	168.00	168.00	name withheld
2 Nov 2012	Psychology	168.00	168.00	name withheld
9 Nov 2012	Psychology	168.00	168.00	name withheld and

2. on or about September 19, 2013 advised an insurance carrier that he had not made the claims.

## CONDUCT

The discipline tribunal finds that Registrant K's conduct contravened sections 91(1)(a) and 91(1)(c) of *RAPA*.

Section 91(1)(a) reads: conduct that is detrimental to the best interests of the public or harms the integrity of the accounting profession;

Section 91(1)(c) reads: conduct that contravenes the rules of professional conduct or practice standards; specifically rule 205 False or Misleading Documents and oral representations.

Registrant K's actions were serious matters. Registrant K's conduct was dishonest and deceitful and such conduct harms the integrity of the accounting profession.

## ORDERS

In accordance with Section 93 of *RAPA*, the Tribunal ordered that:

1. The registration of Registrant K be suspended for 6 months beginning July 15, 2015.
2. Registrant K is to complete and pass a course in professional ethics, through Athabasca University or any comparable course from a similar educational institution which is acceptable to CPA Alberta and or the



chair of this tribunal. Registrant K is to provide evidence of completion of, and a passing grade in, the course to the discipline tribunal secretary;

In accordance with Section 94(1) of *RAPA* the tribunal orders:

3. Registrant K to pay costs not exceeding \$7,500 towards the costs of the investigation and hearing within 60 days of July 15, 2015;
4. Registrant K to pay fines in the amount of \$2,500 within 60 days of July 15, 2015

If the costs and/or fines are not paid within the time stipulated, the registration of Registrant K is to be cancelled.

## **PUBLICATION**

The CIC and Registrant K agreed regarding publication.

1. A summary of the tribunal's findings and any orders made shall be provided on a named basis to all provincial institutes or their successor CPA bodies, CPA Bermuda, and any other professional organization to which Registrant K, belongs and CPA Alberta is aware as of the date of this order.
2. Notification of the tribunal's findings and orders be provided to all provincial institutes or their successor CPA bodies to which Registrant K applies for membership at any time following this order.
3. 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 CPA Alberta website on a named basis.
4. The tribunal's written decision with the names of third parties replaced by pseudonyms shall:
  - (a) be published on a named basis on the CPA Alberta website; and
  - (b) be provided to Quicklaw.
5. A notice of the suspension of registration, the nature of the conduct and orders made, shall be published on a named basis:
  - (a) to all chartered professional accountants; and
  - (b) to any employer of Registrant K.
6. A notice of the tribunal's findings and any orders made shall be provided to any member of the public who directs a written inquiry to CPA Alberta about the discipline history of Registrant K.
7. A notice of suspension and that more information can be obtained from CPA Alberta shall be published in Spotlight (or its successor).

Discipline Tribunal Secretary