

Summary of Decision from Discipline Tribunal Hearing 2013.01
Sijin (Jessie) Xu
Date of Hearing – January 22, 2016

Publication Notice

After the January 22, 2016 completion of a hearing regarding Sijin (Jessie) Xu (Xu), a summary of the decision must be published to the membership and to the public, pursuant to (legacy) CGA Bylaw 11001.

Background Facts of the Hearing

Xu requested and received a “Verification of Income Letter” from the City of Calgary. Xu removed the word “temporary” from her employment status in the letter and removed the telephone number listed for the City of Calgary representative who signed the letter. Xu then submitted the altered letter to a financial institution in support of her mortgage application.

Hearing Decision

Xu admitted in an Agreed Statement of Facts and Admission of Unprofessional Conduct that she acted in a manner that contravened the Code of Ethical Principles and Rules of Conduct through her association with false and misleading information. Xu altered official employment documents and submitted the altered documents to a financial institution. The tribunal found that Xu’s actions constituted conduct that was detrimental to the best interests of the public, or harms the integrity of the

- (a) accounting profession and
- (b) Conduct that contravened the Rules of Professional Conduct or Practice Standards.

The tribunal found and Xu agreed she was in violation of the CGA Alberta Code of Ethical Principles and Rules of Conduct, specifically:

“Deception Information

Registrants shall not be associated with any information which the registrant knows, or ought to know, to be false or misleading, whether by statement or omission.

R401 Communication Issued in Connection with Financial Information

A registrant shall not issue a communication on any financial information, whether for publication or not, when the information is prepared in a manner which might tend to be misleading.”

Sanctions

1. CPA Alberta is to accept Xu’s voluntary resignation offered pursuant to the Agreed Statement of Facts and Admission of Unprofessional Conduct.

2. Xu is to pay full costs related to the investigation and hearing.
 - a. 50% of the quantum of costs is due and payable immediately.
 - b. 25% due and payable within 6 months of the date of the decision.
 - c. Remaining 25% due and payable if Xu applies and is accepted for re-instatement after complying with the CPA Alberta requirements in effect at the time.
 - d. Re-instatement should include as a minimum a university level course in ethics.

3. Publication in accordance with Bylaw 11001 shall be to:
 - a. all members of the Association;
 - b. members of the public by having the notice on the CPA Alberta website
 - For a period of 10 years in the case of resignation, or
 - Until the registrant or former registrant is re-instated under the Act;
 - c. any other accounting organization in Alberta, any organization outside of Alberta that regulates accounting and to any other professional organization in which the registrant or former registrant is known to hold concurrent membership at the time of the suspension, resignation, cancellation or restriction on practice.

Other matters

Section 92 of RAPA requires that if there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the discipline tribunal must direct the discipline tribunal secretary to

- (a) send a copy of the written decision under s.95 to the Minister of Justice and Attorney General, and
- (b) on request, send a copy of any other information related to the finding of the discipline tribunal to the Minister of Justice and Attorney General.

Xu's admission that she altered a document and submitted it as if it were genuine could constitute an offence under the Criminal Code under s.368 and or s.366. Accordingly, the tribunal directs the discipline tribunal secretary to send a copy of the written decision under s.95 of RAPA to the Minister of Justice and Attorney General.

April 2016