

SUMMARY OF SANCTION AGREEMENT REGISTRANT D

On November 19, 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 Registrant D, admitted to the allegation of unprofessional conduct as set out in the June 24, 2019 motion referring the matter to a hearing, in that they:

1. Conducted aspects of a professional accounting practice while not properly registered as a professional accounting firm with CPA Alberta by issuing a Review Engagement report regarding the December 31, 2017 financial statements of Party A and compliance with International Air Transportation Association Accreditation standards.

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, Registrant D and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$2,500 within 180 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 180 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 Registrant D fails to comply with the Tribunal's orders within the time specified, the registration of Registrant D will be cancelled.

Discipline Tribunal Secretary
November 2019