

## **SUMMARY OF DISCIPLINE REGISTRANT P & FIRM P**

On March 28, 2017, 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 agreement Registrant P, admitted to the allegations of unprofessional conduct as set out in the January 12, 2017 motion referring the matter to hearing in that, he:

1. Failed to co-operate with the Practice Review process;
2. Failed to reply promptly in writing to the communications of the Practice Review department of CPA Alberta during the period September 10, 2015 to January 20, 2016, which required a response.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, the *Regulated Accounting Profession Act*, RSA 2000, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

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

1. a written reprimand;
2. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the issuance of the statement of costs;
3. mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557:
  - a. a summary of the sanction agreement's admissions and sanctions be provided to all provincial CPA bodies, CPA Bermuda and any other professional organization to which Registrant P belongs and CPA Alberta is aware, as of the date of this order;
  - b. a copy of the sanction agreement or a summary of the admissions and sanctions will be provided to anyone who directs an enquiry to CPA Alberta about the discipline history of Registrant P;
  - c. the sanction agreement or a summary of the sanction agreement including the admissions and sanctions or both be published on the CPAA website on a named basis; and
  - d. a copy of the sanction agreement be provided to Quicklaw with all third parties names replaced with pseudonyms; and in accordance with the bylaws.
4. if Registrant P or Firm P fail to comply with the orders within the time specified, the registration of Registrant P and Firm P will be cancelled