

## **SUMMARY OF SANCTION AGREEMENT REGISTRANT B**

On January 21, 2020, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under the sanction agreement, Registrant B admitted to an allegation of unprofessional conduct, based on the March 20, 2019 motion referring the matter to a hearing, in that he:

1. Contrary to Rule 409 of the CPA Alberta Rules of Professional Conduct, associated with a corporation engaged in a professional accounting practice while not properly registered as a professional accounting firm with CPA Alberta related to the provision of professional services to Client for the fiscal year ended April 30, 2016 through the entity Company A.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

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

1. Payment of a fine of \$2,000 within 7 days of the statement of costs being served;
2. Payment of costs, to a maximum of \$3,000, of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 7 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 B fails to comply with the Tribunal's orders within the time specified, the registration of Registrant B will be cancelled.

Discipline Tribunal Secretary  
January 2020