

SUMMARY OF SANCTION AGREEMENT REGISTRANT Y

On February 2, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Registrant Y admitted to the allegations of unprofessional conduct as set out in the March 6, 2020 motion referring the matter to hearing, in that she:

1. Conducted aspects of a public accounting practice, in that she provided professional services to WO and his corporate entities, including SRVBS, while not properly registered with CPA Alberta to perform those services; and
2. Failed to cooperate with the investigator and CPA Alberta with respect to the complaint of AG by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

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.

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

1. Payment of a fine of \$2,400, payable within 30 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, to a maximum of \$2,600, within 30 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 Y fails to comply with the Tribunal's orders within the time specified, the registration of Registrant Y will be deemed cancelled under Part 5 of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2.

Discipline Tribunal Secretary
February 2021