

SUMMARY OF SANCTION AGREEMENT REGISTRANT N

On the 8th day of June, 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 N, admitted to the allegations of unprofessional conduct as set out in the June 25, 2020 motion referring the matter to hearing, in that he:

1. In providing accounting and financial statement preparation services through Condocare by ANSR Real Estate, conducted aspects of a public accounting practice through an entity that was not properly registered with CPA Alberta to perform those services;
2. Advertised on his website, "TA", that he would provide professional services that required registration as a professional accounting firm, without reference to any entity that was properly registered as a professional accounting firm with CPA Alberta; and
3. In a proposal to NCL to provide property management services, disclosed the confidential information of his client, HKE, without the proper and specific authority to do so.

AND, Registrant N, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of a fine of \$2,500 for allegation #2, payable within 90 days of the statement of costs being served;
3. Payment of a fine of \$1,200 for allegation #3, payable within 90 days of the statement of costs being served;
4. Payment of a fine of \$1,000 payable for allegation #4, payable within 90 days of the statement of costs being served;
5. Payment of \$2,500 of the costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 90 days of the statement of costs being served;
6. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
7. If Registrant N fails to comply with the Tribunal's orders within the time specified, the registration of Registrant N will be cancelled.

Discipline Tribunal Secretary
June 2021