

SUMMARY OF SANCTION AGREEMENT REGISTRANT B

On October 31, 2022, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Registrant B admitted to the allegations of unprofessional conduct as set out in the September 12, 2022 motion referring the matter to a hearing, in that they:

1. Conducted aspects of a public accounting practice while not properly registered with CPA Alberta to perform accounting services or litigation support services, in that they provided income calculations regarding the income of Entity A for the calendar years 2016, 2017, 2018, 2019 and 2020 for the purposes of family law litigation.

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.

Registrant B, 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 \$500 for allegation #1 within 30 days of the statement of costs being served;
3. Payment of costs of \$1,000 within 30 days of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
5. 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
October 2022