

SUMMARY OF SANCTION AGREEMENT CARLA AMTHOR, CPA, CMA

On December 15, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Carla Amthor, CPA, CMA, admitted to the allegations of unprofessional conduct as set out in the October 15, 2020 motion referring the matter to a hearing, in that she:

1. Failed to respond to communications from her client, KE, with respect to information and documents requested by them;
2. Failed to provide the professional services to KE and their corporation, CKI, that she was engaged to perform on a timely basis;
3. Failed to cooperate with the CIC Secretary and Investigator of CPA Alberta with respect to the complaint of KE by failing to respond to communications which required a response, including failing to provide information and documents requested by them on a timely basis.

AND, Carla Amthor, CPA, CMA, 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 each of allegations #1 to 3 within 3 months of the statement of costs being served;
3. Payment of the reasonable costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 9 months of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
5. If Carla Amthor, CPA, CMA, fails to comply with the Tribunal's orders within the time specified, her registration will be cancelled.

Discipline Tribunal Secretary
December 2021