

CPA Alberta

Conduct Case Summaries

February – September 2025

October 2025

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Darren Engel CPA, CA & Darren Engel Professional Corporation, Chartered Professional Accountant, the registrants against whom a complaint was made:

FACTS

Mr. Engel and his firm acted as accountants for DA and her Consulting Company, O. Aldous Consulting Ltd (“Aldous”).

In March 2018, DA provided Engel with information regarding a life insurance payout for her deceased husband (“payout”). In August 2018, Engel filed an Election for a Capital Dividend Under Subsection 83(2) (“Election”) with Canada Revenue Agency (“CRA”) on behalf of Aldous. In August 2021, CRA sent Engel a letter indicating they had reviewed the Election and determined the amount of the dividend exceeded the amount available in Aldous’s Capital Dividend Account (“CDA”).

Engel contacted the insurance company and requested and received a letter regarding the payout (the “Letter”). Engel misplaced the Letter before providing it to CRA. From December 2021 to April 2022, CRA regularly contacted Engel inquiring about the status of the Letter; Engel failed to reply promptly or at all to CRA’s communications. Despite Aldous being in the process of changing accountants, DA contacted Engel regarding the Election, and Engel committed to taking care of it.

In October 2021, Aldous’ successor accountant wrote to Engel inquiring about the CDA issue. Engel responded that the only outstanding issue was for him to provide the Letter to CRA. In April 2022, CRA wrote to Engel advising that Aldous had been assessed \$76,365.00 of income tax on the dividend amount that was filed. In July 2022, CRA issued a Notice of Assessment to Aldous with an additional \$15,379.08 in arrears interest owing. In August 2022, DA asked Engel why the Election issue had not been handled. Engel replied he was unable to find the Letter and was following up with the Insurance company. Later that month, DA contacted Engel, and Engel advised the insurance company representative was away on holiday; DA advised she had spoken to the representative numerous times that same week. DA requested the Letter from the insurance company and provided it to CRA, once CRA was in receipt of the letter, Aldous’ tax assessment balance was reversed.

On August 23, 2022, DA made a complaint to CPA Alberta against Engel and Engel PC. Six days later, the Complaints Inquiry Committee Secretary (“CIC Secretary”) sent a letter to Engel informing him of the complaint and requesting he reply within 30 days. No response was received. A follow-up letter was sent on October 6, 2022, no response was received. During the Investigation, Engel produced a draft reply to the complaint, but there was no record he had submitted it to CPA Alberta.

FINDINGS

Darren Engel CPA, CA, and Darren Engel Professional Corporation, Chartered Professional Accountant admitted to unprofessional conduct, in that:

1. Engel failed to respond on a timely basis to communications from their client, DA, about an Election for a Capital Dividend for O. Aldous Consulting Ltd. that Engel had prepared and filed;
2. Engel failed to communicate with the Canada Revenue Agency (“CRA”) on behalf of DA with respect to the Capital Dividend Election and provide information to CRA that Engel had in

their possession or had committed to obtain, in a timely manner, despite making commitments to DA and the successor accountant to do so; and

3. Engel failed to cooperate with the CIC Secretary with respect to the complaint of DA by failing to respond to communications that required a response.

SANCTIONS

Darren Engel CPA, CA and Darren Engel Professional Corporation, Chartered Professional Accountant, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$1,500 within 90 days of the statement of costs being served;
2. Payment of 50% 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;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
4. If Darren Engel CPA, CA, and Darren Engel Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Darren Engel CPA, CA and Darren Engel Professional Corporation, Chartered Professional Accountant will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Robin Eng CPA, CMA, the registrant against whom a complaint was made:

FACTS

The Executive Flight Centre Group Ltd. (“EFC”) was formed by a corporate amalgamation which included the Executive Flight Centre Fuel Services and Executive Flight Centre Developments Ltd. (“EFC Developments”). This resulted in three new companies being created, including Executive Flight Centre Aviation Ltd. (“EFC Aviation”).

Eng was the Director of Finance of EFC from August 2019 until October 29, 2021.

Canada Emergency Wage Subsidy (“CEWS”)

From May to October 2021, EFC Senior Management and staff frequently asked Eng about the status of CEWS claims. Eng responded that CEWS claims up to and including Periods 6-11 had been filed but not yet paid. He also advised he was in contact with CRA about the status of the claims and that EFC was ineligible for CEWS claims beyond Period 11.

An external auditor checked on the status of the CEWS claims and reported on October 28, 2021, that no CEWS claims beyond Period 5 had been filed and that there were no records of calls between Eng and CRA.

Federal Fuel Charge

EFC had a Federal Fuel Charge (“Fuel Charge”) Account, which Eng was responsible for reporting. In September 2020, Eng was reminded to remit amounts for the Fuel Charge Account. Eng failed to do so, and EFC’s payable amount for fuel charges increased.

In May and June 2021, EFC Senior Management asked Eng why no remittances were made with respect to the Fuel Charge Account. Eng advised there were problems with EFC Aviation’s account attributable to CRA, and therefore no penalties or interest against EFC Aviation would accrue. In September 2021, Eng was asked if the Fuel Charge account returns had been filed for EFC Aviation, and he indicated they had been.

In November 2021, after Eng’s departure from EFC, the external auditor was advised by CRA that there were no EFC Aviation Fuel Charge Account returns filed for the period of February 2020 to September 2021. The returns were filed in November 2021, resulting in EFC owing significant late filing penalties and arrears interest.

EFC’s Credit Agreement

EFC was a party to a credit agreement with CIBC (the “Agreement”). The Agreement required EFC to submit monthly margin reports, quarterly financial statements, and annual financial statements. From June 2020 to November 2020, CIBC made multiple requests to Eng to provide the necessary documents as per the Agreement, many of which were overdue.

As of November 2021, CIBC had still not received the following:

- EFC's quarterly financial statements for the quarter ending July 31, 2021 (which were due on September 15, 2021);
- EFC's 2021 year-end financial statements; and
- EFC's one-year forecast for April 30, 2020. Year-end had been submitted but consisted only of an income statement and did not include any balance sheets, cash flow, or covenant calculations.

Claim against EFC Developments

On March 19, 2020, EFC received a Statement of Claim against EFC Developments ("SOC"). Eng was instructed to forward it to EFC's insurer but failed to do so. In August 2021, EFC once again became aware of the SOC and learned the SOC was not sent to the Insurer, resulting in EFC being noted in default in October 2020. EFC's insurer had to bring a court application to have the noting in default set aside in November 2021.

CPA Alberta Complaint

On February 1, 2022, CPA Alberta received a complaint against Eng from Ms. King, a representative of his former employer, EFC. The CIC Secretary wrote to Eng on February 17, 2022, requesting a response within 30 days. No response was forthcoming. A follow-up letter was sent on April 4, 2022. No response was forthcoming. Between December 1, 2022, and May 16, 2023, the Investigator made numerous attempts to have Eng respond to the complaint, but he failed to do so. On May 19, 2023, Eng participated in an investigation interview.

FINDINGS

Robin Eng CPA, CMA admitted to unprofessional conduct, in that:

1. As Director of Finance of Executive Flight Centre Group Ltd. ("EFC"), Eng failed to perform professional services with due care or in accordance with professional standards of practice in that:
 - a. Eng failed to file the Periods 6-11 Canada Emergency Wage Subsidy ("CEWS") claims for EFC, representing that they were filed, representing that he had made calls to the Canada Revenue Agency with respect to CEWS claims filings that Eng had not made.
 - b. Eng failed to file the returns and pay the amounts due for the Federal Fuel Charge (Carbon Tax) for Executive Flight Centre Aviation Ltd. ("Aviation") for the period February 2020 to August 2021, and represented that they were filed, and represented that Eng had made calls regarding the Federal Fuel Charges that he had not.
 - c. Eng failed to file the required reporting pursuant to EFC's credit agreement with its lender, CIBC on a timely basis, or at all – including:
 - i) Margin reports, which were to be submitted by the end of each month;
 - ii) Quarterly financial statements with debt covenant calculations, which were to be submitted within 45 days of quarter end; and
 - iii) Annual financial statements with a one-year forecast including cash flow, balance sheet, and covenant ratios, which were to be submitted within 120 days of the fiscal year end, April 30.
 - d. Eng failed to report a Statement of Claim against Executive Flight Centre Developments Ltd. delivered to EFC on March 18, 2020, to EFC's insurers, which he was required to do

and represented that he had checked call logs to determine when he had notified the insurers when he had not.

2. Eng failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of Ms. King by failing to respond on a timely basis to communications that required a response.

SANCTIONS

Robin Eng CPA, CMA, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Written reprimand;
2. Payment of a fine of \$5,000 for allegation 1 within 365 days of the statement of costs being served;
3. Payment of a fine of \$2,500 for allegation 2 within 365 days of the statement of costs being served;
4. Within one year, completion of a course which is acceptable to the CIC Secretary, on the topic of ethics. Evidence of completion of the course must be provided to the Tribunal Secretary. If the course is not completed within one year, the registration of Robin Eng CPA, CMA is to be suspended immediately and without notice for a term of one year;
5. Payment of costs of the investigation, hearing, and compliance with the orders, in accordance with bylaw 1601, capped at \$7,500 within 365 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 Robin Eng CPA, CMA fails to comply with the orders within the time specified, the registration of Robin Eng CPA, CMA will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Paul Rozek, CPA, CA and Paul Rozek Professional Corporation, Professional Accountant, the registrants against whom a complaint was made:

FACTS

Geib and Company Professional Corporation, Chartered Professional Accountants (“Geib”) had been engaged as the auditor for Maple Leaf Green World Inc. (Maple Leaf). Geib resigned as auditor for Maple Leaf on September 17, 2021.

Between December 2021 and January 2022, Rozek PC performed administrative work on the Maple Leaf audit file and carried out some audit procedures related to Maple Leaf’s inventory. In April 2022, Maple Leaf signed an engagement letter for Rozek PC to audit the December 31, 2021, financial statements of Maple Leaf (“Engagement”). Thereafter, Rozek requested Geib to sign a “Letter to Preceding Auditor” but Geib refused to sign until their outstanding fees were paid. Geib also advised Rozek PC not to take the Engagement because of the outstanding fees owed to Geib.

In September 2022, Rozek PC underwent a third follow-up practice review with the Engagement being one of the files reviewed. This review resulted in a “non-comply” assessment. The assessment identified serious deficiencies in the areas of:

- Financial statement presentation and disclosure, audit procedures and file documentation, engagement acceptance, quality assurance review, and communications with management.

In September 2022, CPA Alberta also received a complaint from Geib against Rozek PC relating to the Engagement. In September 2023, an Investigator requested that Rozek provide the Investigator with various documents and records relating to the Engagement, as well as dates for an interview. Despite numerous attempts made by the Investigator between September 2023, and February 2024, no documents or records were provided. On November 3, 2023, an interview was conducted of Rozek, and the report of the Engagement Quality Control Reviewer (“EQCR”) was requested. Between January 2024 and February 2024, no additional documents, including the EQCR, were provided to the Investigator despite further requests.

FINDINGS

Paul Rozek CPA, CA and Paul Rozek, Professional Corporation, Chartered Professional Accountant, admitted to unprofessional conduct, in that:

1. Rozek displayed a lack of competence with respect to the audit of Maple Leaf Green World Inc. audited financial statements for the year ending December 31, 2021, in that there were serious deficiencies with respect to:
 - a. Compliance with generally accepted accounting principles in the preparation of financial statements;
 - b. Compliance with Canadian generally accepted standards on audit engagements; and
 - c. Compliance with Canadian standards on quality control.

and

2. Rozek on his own and on behalf of Paul Rozek Professional Corporation, Chartered Professional Accountant, failed to cooperate with the requirements of the Complaints Inquiry Process of CPA Alberta by failing to provide a response to communications from the Investigator that required a response.

SANCTIONS

Paul Rozek CPA, CA, and Paul Rozek Professional Corporation, Chartered Professional Accountant and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$10,000 for allegation 1 within 12 months of the statement of costs being served;
2. Payment of a fine of \$2,000 for allegation 2 within 12 months of the statement of costs being served;
3. Payment of \$2,500 of costs of the investigation, hearing, and compliance with the orders, in accordance with bylaw 1601, within 12 months of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
5. If Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Paul Rozek CPA, CA, and Paul Rozek Professional Corporation, Chartered Professional Accountant, the registrants against whom a complaint was made:

FACTS

In September 2019, Rozek Professional Corporation underwent an initial practice review and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, quality control, and compilation engagements.

In September 2020 and January 2021, the first follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, review engagements, and quality control.

In September 2021, a second follow-up practice review was conducted and received a “non-comply” assessment which identified deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, review engagements, and quality control.

In September 2022, a third follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, review engagements, and quality control.

In August and September 2023, a fourth follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, quality control, and compilation engagements.

In October 2023, Rozek, on behalf of Rozek Professional Corporation, voluntarily provided an Undertaking to CPA Alberta to have the assurance work of Rozek Professional Corporation be subject to practice supervision.

FINDINGS

Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant, admitted to unprofessional conduct, in that:

1. Rozek failed to sustain professional competence in all areas in which he and Paul Rozek Professional Corporation, Chartered Professional Accountant were providing professional services, in that:

- a. In five practice reviews conducted of Paul Rozek Professional Corporation, Chartered Professional Accountant, serious deficiencies were identified in the following areas:
 - i) Compliance with Canadian generally accepted accounting principles in the preparation of financial statements; and
 - ii) Compliance with Canadian standards on quality control;
 - b. In four practice reviews conducted of Paul Rozek Professional Corporation, Chartered Professional Accountant, serious deficiencies were identified in the following areas:
 - i) Compliance with Canadian generally accepted auditing standards; and
 - ii) Compliance with Canadian generally accepted standards on review engagements;
- and
- c. In two practice reviews conducted of Paul Rozek Professional Corporation, Chartered Professional Accountant, serious deficiencies were identified in the area of compliance with Canadian generally accepted standards on compilation engagements.

SANCTIONS

Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$2,500 within 12 months of the statement of costs being served;
2. Payment of \$500 of costs of the investigation, hearing, and compliance with the orders, in accordance with bylaw 1601, within 12 months of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant will be cancelled.

IN THE MATTER OF A Sanction Agreement entered into between the Complaints Inquiry Committee and Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant, the registrants against whom a complaint was made:

FACTS

In September 2019, Paul Rozek Professional Corporation underwent an initial practice review and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, and quality control.

In September 2020 and January 2021, the first follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, review engagements, and quality control.

In September 2021, the second follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, review engagements, and quality control.

After the second follow-up practice review, the CPA Alberta Practice Review Committee (“PRC”) directed that a member of Paul Rozek Professional Corporation attend certain professional development sessions, including ASPE – Review of the Standards. In April 2022, Rozek enrolled in, first and last accessed, and completed the ASPE – Review of the Standards course for a total training time of 16.5 minutes after clicking through the material on the account of having completed another course on accounting standards for private enterprises in January 2022.

In September 2022, the third follow-up practice review was conducted and received a “non-comply” assessment which identified serious deficiencies in the areas of:

- Compliance with Canadian generally accepted accounting principles in the preparation of financial statements, auditing standards, review engagements, and quality control.

In January 2023, PRC directed Rozek to attend professional development sessions, including once again the ASPE – Review of the Standards course. In June 2023, after spending 14 hours on it, Rozek completed the ASPE – Review of the Standards course. In October 2023, Rozek, on behalf of Rozek Professional Corporation, voluntarily provided an Undertaking to CPA Alberta to have the assurance work of Rozek Professional Corporation be subject to practice supervision.

Between October 2023 and March 2024, Rozek Professional Corporation completed and released the financial statements related to only two assurance files: two audits, one related to an entity with publicly traded shares. Both engagements were finalized with the supervisor ensuring that minimum relevant standards were met, and both were released after the filing deadlines.

FINDINGS

Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant, admitted to unprofessional conduct, in that:

1. Paul Rozek CPA, CA failed to sustain professional competence in all three areas in which he and Paul Rozek Professional Corporation, Chartered Professional Accountant were providing professional services, in that four practice reviews conducted of Paul Rozek Professional Corporation, Chartered Professional Accountant identified serious deficiencies in the following areas:
 - a. Compliance with Canadian generally accepted accounting principles in the preparation of financial statements;
 - b. Compliance with Canadian generally accepted auditing standards;
 - c. Compliance with Canadian generally accepted standards on review engagements; and
 - d. Compliance with Canadian standards on quality control;
- and
2. Paul Rozek CPA, CA failed to cooperate with the regulatory processes of CPA Alberta in that he did not fully participate in the professional development course, ASPE – Review of the Standards, as directed by the Practice Review Committee

SANCTIONS

Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountants and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$2,500 for each allegations 1 and 2 within 12 months of the statement of costs being served;
2. Practice restriction whereby Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant are restricted from performing or purporting to perform an audit engagement or review engagement, or represent an ability to do so, unless and until the Registrar or Registration Committee of CPA Alberta – in their sole discretion – approve Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant, or either of them, to perform audit engagements, review engagements, or both.
3. Practice condition whereby Paul Rozek Professional Corporation, Chartered Professional Accountant shall undergo its next two Practice Reviews on an accelerated (annual) practice review schedule;
4. Payment of \$1,000 of costs of the investigation, hearing, and compliance with the orders, in accordance with bylaw 1601, within 12 months of the statement of costs being served.
5. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
6. If Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Paul Rozek CPA, CA and Paul Rozek Professional Corporation, Chartered Professional Accountant will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Hanuradha Anand, a candidate against whom the complaint was made:

FACTS

In May 2016, Anand was registered in CPA Alberta's Professional Education Program with the CPA Western School of Business as a candidate in the CPA preparatory course. In July 2019, Anand became registered with the CPA Professional Education Program ("PEP"). In June 2016, Anand commenced employment with Trusted Accounting and Tax Services Inc ("Trusted Accounting"). In September 2023, Anand purchased Trusted Accounting and was the sole Director with 2521809 Alberta Ltd being the sole shareholder. Trusted Accounting was renamed to Infinity Accounting & Tax Services Inc., of which Anand was also the sole Director.

In March 2024, the website of Trusted Accounting:

- a. Advertised that it offered accounting services, including corporate and personal tax filings, government filings, bookkeeping, and payroll services;
- b. Stated that Trusted Accounting had a "specialized team of bookkeeping, accounting, and management professionals;"
- c. Stated that Trusted Accounting was a "distinguished accounting firm" and provided "superior accounting and consulting services;" and
- d. Indicated that Trusted Accounting offered "comprehensive account tax planning, and financial solutions."

In March 2025, an advertisement for Trusted Accounting indicated they offered "expert accounting services" including T4 and T5 filings, payroll services, personal and corporate tax returns, and sole proprietorship tax filings. An additional advertisement identified Trusted Accounting simplified complex tax laws and provided accounting solutions, among other services.

At all material times, Trusted Accounting was not registered as a professional accounting firm. As a Candidate, Anand was ineligible to register a Professional Accounting Firm and could not provide accounting services other than through a registered Professional Accounting Firm.

FINDINGS

Hanuradha Anand admitted to unprofessional conduct in that:

1. Anand offered professional services through Anand's company, Trusted Tax & Accounting Services, despite Trusted Tax & Accounting Services not being registered as a Professional Accounting Firm.

SANCTIONS

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

1. A written reprimand;
2. Payment of a fine in the amount of \$1,500 within 30 days of the statement of costs being served;

3. Payment of one-third of the costs of the investigation, hearing, and compliance with the orders within 30 days of the statement of costs being served; and
4. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557.