

SUMMARY OF SANCTION AGREEMENT PRABHA GUPTA

On June 19, 2023, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Prabha Gupta, admitted to the allegations of unprofessional conduct as set out in the May 23, 2023 motion referring the matter to a hearing, in that she:

1. Plagiarized another candidate's material during her reporting to CPA Alberta of her practical experience in the Practical Experience Reporting Tool for her Level 1 technical competencies;
2. Made false and misleading representations in her:
 - a. communications with the Practical Experience Reviewer, CPA Alberta;
 - b. July 4, 2022 response to the complaint of the Practical Experience department of CPA Alberta; and
 - c. responses to the CPA Alberta Investigator during the course of the investigation; and
3. Failed to cooperate with the Practical Experience department of CPA Alberta and the CPA Alberta Investigator with respect to the plagiarism matter by failing to respond to communications that required a response, including providing the name of the candidate whose material she plagiarized.

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.

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

1. Cancellation of her registration as a candidate;
2. Payment of a fine of \$1,000 within 8 months of the statement of costs being served;
3. Payment of \$3,000 in costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 8 months of the statement of costs being served; and
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;

Discipline Tribunal Secretary
July 2023