

**SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT
ALBERT STEPHEN GEOFFREY HEAL, CPA, CA and GEOFF HEAL PROFESSIONAL
CORPORATION, CHARTERED ACCOUNTANT**

The discipline hearing of Geoff Heal (“Mr. Heal”) and Geoff Heal Professional Corporation, Chartered Accountant (“Heal PC”) was held virtually via Zoom on July 13, 2021. In its written decision dated, July 21, 2021, the Discipline Tribunal found Mr. Heal and Heal PC guilty of unprofessional conduct in that:

1. Mr. Heal failed to sustain professional competence in all the areas in which he was providing professional services, in that serious deficiencies were noted in the area of audit engagements in four of the past five practice reviews conducted of Heal PC; and
2. Heal PC failed to comply with the requirement to complete the Audit Engagements: Review of the Standards course required of Mr. Heal as a result of the Practice Review Report, as communicated to him in a November 1, 2018 letter by the Director, Practice Review of CPA Alberta.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2 (“*CPA Act*”), the *Regulated Accounting Profession Act*, RSA 2000, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

ORDERS

The Discipline Tribunal issued the following orders:

a. Fines

Mr. Heal is ordered to pay:

- a. \$2,500 in respect of Allegation 1 and
- b. \$1,250 in respect of Allegation 2,

to be paid on or before sixty (60) days of being served with the statement of costs.

b. Practice Restriction

Heal PC is restricted from issuing, releasing or otherwise disclosing any review engagement or audits work product until such work product has been reviewed and approved by a CPA Alberta-appointed supervisor, the fees of such supervisor to be paid by Heal PC and such practice restriction to be in effect until Mr. Heal is successful in two consecutive practice reviews.

c. Costs

In accordance with Section 96 of *CPA Act*, Mr. Heal is ordered to pay all of the costs for the indemnification of CPA Alberta for the costs relating to the review of the complaint, the investigation and the discipline tribunal hearing within six (6) months of the issuance of the statement of costs.

d. Publication

The decision is to be published as soon as practicable after the decision is issued, in accordance with Section 98 of the *CPA Act* and CPA Alberta Bylaws 1550-1557:

Discipline Tribunal Secretary
August 2021