

## **SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT BENJAMIN KYLE HESHKA AND BENJAMIN HESHKA PROFESSIONAL CORPORATION**

The discipline hearing of Benjamin Kyle Heshka and Benjamin Heshka Professional Corporation (“the Registrants”) was held on October 10, 11 and 12, 2023, by video conference via Zoom.

In its written decision dated February 20, 2024 (the “Merits Decision”) the Discipline Tribunal found the Registrants guilty of unprofessional conduct as follows:

### CPA Alberta Files 2020089 & 2020090 – Complaint 1, SL

1. Failed to respond to communications from their clients, SL and SLPC, on a timely basis with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to provide, on a timely basis, the professional services to SL and SLPC that they engaged to perform, specifically preparing the Notice to Reader financial statements and corporate tax filings for SLPC for the fiscal year ended May 31, 2019;
3. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of SL and SLPC by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

### CPA Alberta Files 2021053 & 2021054 – Complaint 2, QW and LL

1. Failed to respond to communications from their clients, QW and LL, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform, on a timely basis, the professional services for QW and LL and QW and LL PC that they were engaged to perform, specifically preparing the Notice to Reader financial statements and corporate tax filings for QW and LL PC for the fiscal year ended January 31, 2020; and
3. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of QW and LL, by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

### CPA Alberta Files 2022001 & 2022002 – Complaint 3 – KB

1. Failed to respond to communications from their clients, KB and KBPC, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested, including failing to provide such appropriate explanations as were necessary to understand billings rendered
2. Failed to perform, on a timely basis, the professional services to KB and KBPC that they were engaged to perform, specifically preparing the Notice to Reader financial statements and corporate tax filings for KBPC for the fiscal year ended March 31, 2020;
3. Failed to respond to the communications and queries of the successor accountant, PP of Firm A on a timely basis, or at all; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of KB by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta files 2022005 & 2022006 – Complaint 4, TL

1. Failed to respond to communications from their clients, TL and TL Inc., on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform, on a timely basis, the professional services to TL and TL Inc., that they were engaged to perform, specifically preparing the Notice to Reader financial statements and corporate tax filings for TL Inc. for the fiscal year ended July 31, 2020;
3. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of TL by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta Files 2022017 & 2022018, Complaint 5 – PV

1. Failed to respond to communications from their clients, PV and PVPC, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform the professional services to PV and PVPC, that they were engaged to perform, specifically preparing the personal tax return for PV for 2020 and the Notice to Reader financial statements and corporate tax filings for PVPC for the fiscal years ended October 31, 2019 and October 31, 2020;
3. Failed to respond to the communications and queries of the successor accountant, NH, on a timely basis, or at all; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of PV by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta Files 2022025 & 2022026 – Complaint 6, CR

1. Failed to respond to communications from their clients, CR and CRPC, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform the professional services to CR and CRPC, that they were engaged to perform, specifically corporate tax filings for CRPC for the fiscal year ended December 31, 2019;
3. Failed to respond to the communications and queries of the successor accountant, CC; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of CR by failing to respond on a timely basis to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta Files 2022062 & 2022063 – Complaint 7, CE

1. Failed to respond to communications from their clients, CE, SI and CEPC, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform the professional services to CE and CEPC, that they were engaged to perform, specifically the Notice to Reader financial statements and corporate tax filings for CEPC for the fiscal year ended April 30, 2020;
3. Failed to respond to the communications and queries of the successor accountant, JM; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of CE, by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta Files 2022064 & 2022065 – Complaint 8, MEK and JL

1. Failed to respond to communications from their clients, MEK, JL, MEKPC, JLPC, Company A and Company B, on a timely basis, or at all, with respect to professional services they were engaged to perform and information and documents their clients requested;
2. Failed to perform, on a timely basis, or at all, the professional services to MEKPC, JLPC, Company A and Company B, that they were engaged to perform, specifically:
  - a. the Notice to Reader financial statements and corporate tax filings for MEKPC, JLPC, Company A and Company B for the fiscal year ended September 30, 2019; and
  - b. the corporate tax filings for MEKPC, JLPC, Company A and Company B for the fiscal years ended September 30, 2020;
3. Failed to respond, on a timely basis, or at all, to the communications and queries of the successor accountant, Firm YW;
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of MEK by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

CPA Alberta Files 2023032 & 2023033 – Complaint 9, AK and KO

1. In respect of communications from their clients, AK, AKPC, KO and KOPC:
  - a. Failed to respond on a timely basis, or in some instances, at all, with respect to professional services they were engaged to perform; and
  - b. [Withdrawn]
2. Failed to perform the professional services to AK, AKPC, KO and KOPC, on a timely basis, that they were engaged to perform, specifically:
  - a. Preparing the June 30, 2018 year-end financial statements and corporate income tax returns for AK and AKPC; and
  - b. Preparing the June 30, 2018 year-end financial statements and corporate income tax returns for KO and KOPC;
3. Failed to cooperate with and respond to the communications of the successor accountant, MO, with respect to the professional services that they had failed to perform for AK, AKPC, KO and KOPC; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of AK by failing to respond on a timely basis to communications which required a response.

CPA Alberta Files 2023041 & 2023042 – Complaint 10, EC and JC

1. In respect of communications from their clients, EC, CPC and JC:
  - a. Failed to respond on a timely basis, or in some instances, at all, with respect to professional services they were engaged to perform; and
  - b. Failed to respond with such appropriate explanations as were necessary for the clients to understand billings rendered;
2. Failed to perform the professional services to EC, CPC and JC that they were engaged to perform, specifically:
  - a. Preparing the 2020 personal tax returns for EC and JC; and
  - b. Providing advice regarding CPC and the filing of the September 30, 2021 corporate income tax return for CPC;

3. Persisted in billing – and attempting to collect on billings – EC, CPC and JC for professional services that had not been performed; and
4. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of EC by failing to respond on a timely basis to communications which required a response.

## ORDERS

The Discipline Tribunal in its decision dated April 22, 2024, issued the following orders:

- a. In accordance with s. 95(1)(o) of the *CPA Act*, the Registrants must pay fines totaling \$107,500, payable as follows:
  - i. **Complaint 1**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2000
  - ii. **Complaint 2**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2000
  - iii. **Complaint 3**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2500
    - Allegation 4 - \$2000
  - iv. **Complaint 4**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 4 - \$2000
  - v. **Complaint 5**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2500
    - Allegation 4 - \$2000
  - vi. **Complaint 6**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2500
    - Allegation 4 - \$2000
  - vii. **Complaint 7**
    - Allegation 1 - \$3000
    - Allegation 2 - \$4000
    - Allegation 3 - \$2500
    - Allegation 4 - \$2000

**viii. Complaint 8**

- Allegation 1 - \$3000
- Allegation 2 - \$4000
- Allegation 3 - \$2500
- Allegation 4 - \$2000

**ix. Complaint 9**

- Allegation 1 - \$3000
- Allegation 2 - \$4000
- Allegation 3 - \$2500
- Allegation 4 - \$2000

**x. Complaint 10**

- Allegation 1 - \$3000
- Allegation 2 - \$4000
- Allegation 3 - \$2500
- Allegation 4 - \$2000

- b. In accordance with s. 96(1) of the *CPA Act* and Bylaw 1601, the Registrants shall pay 100% of the costs of the investigations into each complaint, 100% of the costs of the hearing, and 100% of the costs of enforcing compliance with the Orders.
- c. The fines and costs referred to above in paragraph (a) and (b) must be paid within 90 days of the date that the statement of costs is served on the Registrants.
- d. The Discipline Tribunal's Merits Decision and Penalty Decision will be published in accordance with s. 98 of the *CPA Act* and Bylaw 1550.

Discipline Tribunal Secretary  
April 2024