

SUMMARY OF SANCTION AGREEMENT

ROBIN M. HESTER, CPA, CGA & HESTER & HESTER PROFESSIONAL CORPORATION, CHARTERED PROFESSIONAL ACCOUNTANT

On August 13, 2026, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Robin M. Hester, CPA, CGA and Hester & Hester Professional Corporation, Chartered Professional Accountant, admitted to the allegations of unprofessional conduct as set out in the December 3, 2025 motion referring the matter to a hearing, in that they:

1. Failed to cooperate with the requirements of the practice review process of the Chartered Professional Accountants of Alberta in that Robin M. Hester, CPA, CGA, on his own and on behalf of Hester & Hester Professional Corporation, Chartered Professional Accountants, failed to provide a response to communications from the Practice Review department of the Chartered Professional Accountants of Alberta that required a response during the period of May to November 2024.

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 Robin M. Hester, CPA, CGA and Hester & Hester Professional Corporation, Chartered Professional Accountant, 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 of \$5,000 within 30 days of the statement of costs being served;
3. Payment of costs of the investigation, hearing and compliance with the orders within 30 days 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 Robin M. Hester, CPA, CGA and Hester & Hester Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Robin M. Hester, CPA, CGA and Hester & Hester Professional Corporation, Chartered Professional Accountant will be cancelled.

Discipline Tribunal Secretary
August 2026