

SUMMARY OF SANCTION AGREEMENT DOUGLAS HUI, CANDIDATE

On July 30, 2026, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Douglas Hui, admitted to the allegations of unprofessional conduct as set out in the August 14, 2025 motion referring the matter to a hearing, in that he:

1. Completed or was associated with applications for the Small and Medium Enterprise Relaunch Grant ("SMERG") program that contained material misstatements and misrepresentations, including:
 - a. Submitting SMERG applications for his own company, Company A, based on invoices between non-arms length parties that were false and/or misleading, for the purposes of obtaining the SMERG;
 - b. Made, advised, directed, supervised, or counselled clients and/or staff of Company B to make, false or misleading statements on SMERG applications, including inflating the revenues of Company B clients for the purposes of obtaining the SMERG for the following entities: Company C, Company D, Company E, and Company F.
2. Was aware of false or misleading statements made by himself or employees of Company B on SMERG applications and failed to rectify those statements with Party A or report the same to the Chartered Professional Accountants of Alberta.
3. Submitted SMERG applications or supervised Company B employees who submitted SMERG applications on behalf of Company B clients Company D, Company E, and Company F, despite the client not being aware of the details of the application and being unable to confirm the revenue amounts paid.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND Douglas Hui, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Within one year of the statement of costs being served, 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;
3. Payment of a fine of:
 - a. \$500 for Allegation 1;
 - b. \$500 for Allegation 2; and
 - c. \$500 for Allegation 3

Payable within 30 days of the statement or costs being served;

4. Payment of costs of the investigation, hearing and compliance with the orders within 30 days of the statement of costs being served;
5. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
6. If Douglas Hui, Candidate fails to comply with the Tribunal's orders within the time specified, the registration of Douglas Hui, Candidate will be cancelled.

Discipline Tribunal Secretary
July 2026