

SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT – LEANNE LYNK NOTICE OF CANCELLATION

The discipline hearing of Leanne Lynk was held in Calgary, AB on October 22, 2019.

In the written decision of the discipline tribunal dated, December 2, 2019, after all of the verbal and written evidence and the submissions placed before it, a discipline tribunal found Leanne Lynk's conduct constitutes unprofessional conduct in that she:

1. During the years 2013 and 2014, while employed as the Controller of C.F. Ltd. and C.S Ltd., paid monies to herself from C.S. Ltd. that she knew or ought to have known she was not entitled or authorized to receive;
2. During the years 2013 and 2014, while employed as the Controller of C.R Ltd., paid monies to herself from C.R Ltd. that she knew or ought to have known she was not entitled or authorized to receive; and
3. During the period April 2014 to October 2017, while involved with PBS Inc. as an employee and partial owner, directed monies to her bank account from the bank accounts of clients of PBS Inc. that she knew or ought to have known she was not entitled or authorized to receive.

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

ORDERS

The discipline tribunal made the following orders:

- i. Cancellation of registration of Leanne Lynk in accordance with s. 95 of the *CPA Act*;
- ii. Payment of a fine of \$25,000 payable within 30 days of the statement of costs being served;
- iii. Payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the statement of costs being served;
- iv. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557 of CPA Alberta;
- v. A notice of cancellation be placed in the Edmonton Journal, Calgary Herald and Richmond News in accordance with s. 95(1)(n) of the *CPA Act* with a statement that more information can be obtained from the CPA Alberta website.

Discipline Tribunal Secretary
December 2019