

SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT – GORDON KENNETH MAH AND GK MAH (the firm)

The discipline hearing of Gordon Kenneth Mah and GK Mah, the accounting firm, was held virtually via Zoom on September 13, 2023.

In its written decision dated October 9, 2023, the Discipline Tribunal found Gordon Kenneth Mah and GK Mah, the accounting firm, guilty of unprofessional conduct in that they, or either of them:

1. Failed to cooperate with the requirements of the practice review process of CPA Alberta in that Gordon Mah, on behalf of the GK Mah firm, failed to provide a response to communications from the Practice Review department of CPA Alberta that required a response during the period December 2019 to October 2020;
2. Failed to cooperate with the requirements of the Complaints Inquiry Process of CPA Alberta in that Gordon Mah, on his own and on behalf of the GK Mah firm, failed to provide a response to communications of the CIC Secretary during the period November 23, 2020 to February 22, 2021, and the communications of the Investigator that required a response in November 2021; and
3. Failed to ensure that Gordon Mah, as the registrant that was the designated member for a professional accounting firm that ceased to practice, carried professional liability insurance for 6 years following the cessation of the GK Mah firm's practice, covering professional services rendered prior to the cessation of practice.

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.

ORDERS

The Discipline Tribunal issued the following orders:

1. Payment of a fine of \$2,500 for each of the allegations #1, #2 and #3 within 30 days of the statement of costs being served;
2. Payment of a maximum of \$15,000 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;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
4. If Gordon Kenneth Mah and GK Mah, the accounting firm, fail to comply with the Tribunal's orders within the time specified, the registration of Gordon Kenneth Mah and GK Mah, the accounting firm, will be deemed cancelled for conduct reasons.

Discipline Tribunal Secretary
October 2023