

## **SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT STEVEN MCLAUGHLIN**

The discipline hearing of Steven McLaughlin was held on November 20, 2019.

Discipline Tribunal carefully considered the testimony of the witnesses, the documentary evidence and the submissions before it. It adjourned the hearing to deliberate and then reconvened and advised that it had determined the allegations had been proven on a balance of probabilities and that the proven allegations each amounted to unprofessional conduct. Specifically, the Discipline Tribunal found that Steven McLaughlin's conduct constituted unprofessional conduct in that he:

1. Failed to provide professional services to M.V and CC Inc. that he was engaged to perform on a timely basis, in that he:
  - a. Did not file the T2 – Corporation Income Tax Returns for CC Inc. for the fiscal years ended 2015 to 2017 on a timely basis;
  - b. Did not file the GST 34-2 – Goods and Services Tax/Harmonized Sales Tax - Return for Registrants for CC Inc. for the fiscal years ended 2015 to 2017, or alternatively, did not file them on a timely basis; and
  - c. Failed to provide copies of the completed tax filings and evidence of filing the returns to the client;
2. Failed to respond to M.V's inquiries regarding the professional services he was engaged to perform for CC Inc. for the 2015 to 2017 fiscal year ends;
3. Conducted aspects of a public accounting practice while not properly registered as a professional accounting firm with CPA Alberta by completing the T2 – Corporation Tax Returns for CC Inc. 2015 to 2017 fiscal year ends;
4. Advertised on his website, "Steve The Accountant", that he would provide professional services that required registration as a professional accounting firm while not properly registered as a professional accounting firm with CPA Alberta;
5. Failed to cooperate with the regulatory processes of CPA Alberta in that he failed to respond on a timely basis, or at all, to requests of the CIC Secretary and CPA Alberta contract investigator that required a response;
6. Failed to conduct himself in a way that maintained the good reputation of the profession in the use of the following language in the May 4, 2019 blog posted on his website, "Steve The Accountant", "F#cked up Finances".

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

1. In the written decision dated January 6, 2020 the Discipline Tribunal orders the following sanctions with respect to Mr. McLaughlin:
  - i. A one-year suspension of Mr. McLaughlin's registration, to commence when and if Mr. McLaughlin's current cancellation for non-payment of dues is rectified;
  - ii. Payment of a fine of \$2,500 for allegation #1;
  - iii. Payment of a fine of \$1,000 for allegation #2;
  - iv. Payment of a fine of \$5,000 for allegation #3;
  - v. Payment of a fine of \$1,000 for allegation #4;
  - vi. Payment of a fine of \$5,000 for allegation #5;
  - vii. Payment of a fine of \$500 for allegation #6;
  - viii. All fines payable within 90 days of the statement of costs being served;
  - ix. Payment of costs of the investigation and hearing in accordance with Bylaw 1601, within 90 days of the statement of costs being served;
  - x. Mandatory publication pursuant to section 98 of the CPA Act and Bylaws 1550-1557;
  - xi. If Mr. McLaughlin fails to comply with the Tribunal's orders within the time specified, the registration of Mr. McLaughlin will be cancelled.

Discipline Tribunal Secretary  
January 2020