SUMMARY OF THE APPEAL TRIBUNAL DECISION
(DECISION IS UNDER APPEAL TO THE ALBERTA COURT OF APPEAL)

Victor Zembe Mema, CPA, CMA appealed the decisions of the Discipline Tribunal dated August 1, 2023, October 25, 2023, and March 5, 2024 to an Appeal Tribunal of the Chartered Professional Accountants of Alberta.

On November 5, 7 and 8, 2024 the Appeal Tribunal, heard the appeal of Mr. Mema. In a decision dated November 21, 2025, the Appeal Tribunal allowed the appeal in part and varied the Discipline Tribunals orders.

The Appeal Tribunal confirmed the findings of unprofessional conduct by the Discipline Tribunal in respect of

1. Allegation 1(a) and (c), where Mr. Mema was found guilty of unprofessional conduct in failing to act with integrity and due care in carrying out his duties as Chief Financial Officer of the City of Nanaimo in that he:
   a. Used his corporate credit card, issued by the City, towards $14,148.97 of personal expenses (the "Unauthorized Personal Expenses"); and
   c. Failed to promptly reimburse the City for the Unauthorized Personal Expenses when the City requested repayment of them;
   (There were separate and concurring reasons by the Chair in respect of allegations 1(a) and (c).)

2. Allegation 3(a),(b) and (c), where Mr. Mema was found guilty of unprofessional conduct in failing to carry out his duties as Chief Financial Officer of the District of Sechelt with integrity and due care, in that he:
   a. Used his corporate credit card, issued by the District of Sechelt, for use towards not less than $7,743.29 of personal expenses (the "Unauthorized Personal Expenses");
   b. Failed to submit on a timely basis his Monthly VISA Logs for expenses he incurred for the months of April 2014, November and December 2014 and January to August 2015; and
   c. Failed to promptly reimburse the District of Sechelt for the Unauthorized Personal Expenses when his employment ended in August 2015.
   (There were separate and concurring reasons by a Tribunal member in respect of allegation 3(a) and a dissent by the Chair with respect to determination on Allegation 3(c).)

The Appeal Tribunal allowed the appeal in respect of Allegation 2 and set aside the finding that Mr. Mr. Mema was guilty of unprofessional conduct in failing to cooperate with the regulatory processes of CPA Alberta in that he failed to respond on a timely basis to requests of the CPA Alberta contract investigator which required a response.

The Appeal Tribunal also considered and dismissed Mr. Mema's appeals relating to the fairness of the investigation process, the Discipline Tribunal's handing of the motivation of the complainants in its reasons, and the determination of the Discipline Tribunal not to admit into evidence a BC Human Rights Tribunal decision in relation to the merits of the allegations. (The Appeal Tribunal held that the Human Rights Tribunal Decision could be considered in relation to sanctions.)

The Appeal Tribunal allowed the appeal in respect of the sanctions ordered by the Discipline Tribunal and varied some of the Discipline Tribunal's orders as follows:

a. it set aside the cancellation of Mr. Mema's registration and replace it with an order suspending Mr. Mema's registration for a period of one month pursuant to section 95(1)(b) of the CPA Act,

b. it set aside the fine of $15,000 with respect to each of the two complaints (a total fine of $30,000) payable within 12 months of the statement of costs being served and replaced it with a single total fine of $2,500 payable within 180 days of service of its decision,

c. it confirmed the mandatory publication order pursuant to s. 117 of the CPA Act and CPA Alberta bylaws 1550,

d. it ordered the same scope of additional publication respecting its decision as was required with respect to the Discipline Tribunal decisions, namely:

    a. in relation to the Sechelt complaint, notice of its decision allowing the appeal and replacing cancellation of registration with a one month suspension in the Edmonton Journal and Coast Reporter, advising that more information can be obtained at CPA Alberta;

    b. in relation to the Nanaimo complaint, notice of its decision allowing the appeal and replacing cancellation of registration with a one month suspension in the Edmonton Journal, Calgary Herald and on the News Nanaimo website, advising that more information can be obtained at CPA Alberta,

The Appeal Tribunal made no order of costs against Mr. Mema with respect to the appeal hearing and the proceedings related to the appeal hearing before it.

On December 1, 2025, after hearing from further from the parties on the appeal of the Discipline Tribunal's costs order, the Appeal Tribunal allowed the appeal in respect of the costs order. The Discipline Tribunal had ordered that Mr. Mema be responsible for:

> Payment of 35% of the complaint review costs and complaint investigation costs and 35% of the costs relating to the hearing, both within 12 months of the statement of costs being served.

The Appeal Tribunal determined that Mr. Mema should be allocated a portion of the costs of the discipline proceedings but that the quantum set out in the Discipline Tribunal order was not sustainable in view of its findings on the merits of the appeal and the recent decision of the Court of Appeal in *Charkhandeh v College of Dental Surgeons of Alberta.*

The majority of the Appeal Tribunal determined that the quantum of costs allocated to and payable by Mr. Mema should be $10,000, payable in full within 12 months of the date of its decision. One member dissented and would have assessed costs of $15,000 payable within 12 months.

The Appeal Tribunal unanimously upheld the order of the Discipline Tribunal that Mr. Mema should be responsible for payment of 100% of compliance costs, if any.

Appeal Tribunal Secretary
July 2026

Below is the summary of the Discipline Tribunal proceedings that gave rise to the above noted Appeal Tribunal hearing.

SUMMARY OF DISCIPLINE TRIBUNAL HEARING

The discipline hearing of Victor Zembe Mema commenced on September 18, 2020 and resumed on February 22 to 24, March 7, April 20, 21 and 28, 2023 with oral argument on June 27, 2023.

In its written Merits Decision dated August 1, 2023 and Sanctions Decision dated March 5, 2024, the Discipline Tribunal found Mr. Mema guilty of unprofessional conduct in that he:

1. Failed to act with integrity and due care in carrying out his duties as Chief Financial Officer of CN in that he:
    a. Used his corporate credit card, issued by CN, towards $14,148.97 of personal expenses (the "Unauthorized Personal Expenses"); and
    b. Failed to promptly reimburse CN for the Unauthorized Personal Expenses when CN requested repayment of them;
2. Failed to cooperate with the regulatory processes of CPA Alberta in that he failed to respond on a timely basis to requests of the CPA Alberta contract investigator which required a response; and
3. Failed to carry out his duties as Chief Financial Officer of DS with integrity and due care, in that he:
    a. Used his corporate credit card, issued by DS, for use towards not less than $7,743.29 of personal expenses (the "Unauthorized Personal Expenses");
    b. Failed to submit on a timely basis his Monthly VISA Logs for expenses he incurred for the months of April 2014, November and December 2014 and January to August 2015; and
    c. Failed to promptly reimburse DS for the Unauthorized Personal Expenses when his employment ended in August 2015.

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.

ORDERS

The Discipline Tribunal issued the following orders:

a. Cancellation of the CPA Alberta registration of Mr. Mema;
b. Payment of a fine of $30,000 within 12 months of the statement of costs being served;
c. Mandatory publication pursuant to section 98 of the *CPA Act* and CPA Alberta Bylaws 1550-1557;
d. Additional publication as follows:
    i. in relation to the DS Complaint, placement of a Notice of Cancellation in the *Edmonton Journal* and *Coast Reporter,* advising that more information can be obtained at CPA Alberta;
    ii. in relation to the CN Complaint, placement of a Notice of Cancellation in the *Edmonton Journal*, *Calgary Herald* and on the *News Nanaimo* website, advising that more information can be obtained at CPA Alberta;
e. Payment of 35% of the complaint review costs and complaint investigation costs and 35% of the costs relating to the hearing, both within 12 months of the statement of costs being served; and
f. Payment of 100% of compliance costs, if any.

SUMMARY OF PRELIMINARY DECISIONS

On November 25, 2019, CPA Alberta issued a Notice of Discipline Hearing in respect of the conduct of Victor Zembe Mema (the “Notice”).

On September 18, 2020, the Discipline Tribunal hearing in respect of the Notice commenced to consider a preliminary application brought by Mr. Mema, in which he sought an order dismissing the Notice.

On November 23, 2020, the Discipline Tribunal issued its decision on Mr. Mema’s preliminary application, in which it denied Mr. Mema’s preliminary application and directed that the Discipline Tribunal hearing proceed on dates previously scheduled (the “Interim Decision”).

On December 24, 2020, Mr. Mema appealed the Interim Decision.

On February 12, 2021, an Appeal Tribunal convened to consider whether Mr. Mema’s appeal of the Interim Decision could be heard before the Discipline Tribunal hearing proceeded and concluded.

On March 17, 2021, following submissions from the parties, the Appeal Tribunal decided to hear Mr. Mema’s appeal, and that appeal took place on April 20, 2021.

On May 27, 2021, the Appeal Tribunal issued its decision on Mr. Mema’s appeal (the “Appeal Decision”), in which it dismissed Mr. Mema’s appeal and confirmed the Interim Decision. It held that:

a. CPA Alberta is not statute-barred from hearing the matters outlined in the Notice; and
b. Alberta is the proper forum for the hearing of the matters outlined in the Notice.

On June 15, 2021, Mr. Mema filed an appeal of the Appeal Decision to the Court of Appeal of Alberta.

In its decision of January 11, 2022, the Court of Appeal of Alberta upheld the Appeal Decision.

Discipline Tribunal Secretary
March 2024