

NOTICE OF DISCIPLINE – ANIL PAUL

Summary of the findings of unprofessional conduct of the discipline tribunal

Proceedings held in Edmonton, Alberta on May 1 & 2, 2018 and August 15 & 16, 2018. In the written decision of the discipline tribunal dated, January 16, 2018, after all of the verbal and written evidence and the submissions placed before it, the tribunal found that the CIC has proven, on a balance of probabilities, that, Anil Paul was guilty of unprofessional conduct in that he:

1. Performed professional engagements where he attached Notice to Reader reports and filed corporate tax returns for P.D Inc. and performed a professional engagement where he attached Notice to Reader reports for L.T Inc. while not properly registered with CPA Alberta, formerly the Certified General Accountants' Association of Alberta (CGAA), pursuant to s. 46 or s. 48 of *RAPA*,
2. Conducted an aspect of a public accounting practice through an entity, Rain Sahara Forest Inc., whose descriptive style was not in compliance Rule 510 of the CGAA Code of Ethical Principles and Rules of Conduct;
3. Engaged in conduct which reflects negatively on his honesty, integrity or trustworthiness and suitability as a registrant in the profession in the provision of professional services to M.D and her corporations, P.D Inc., P.S.L Inc. and P.C.C Inc.;
4. Failed to provide the professional services he was engaged by M.D to perform, including the proper registration of corporations and the preparation and filing of tax returns, with professional competence;

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 made as a result of the findings

After careful consideration the Discipline Tribunal in their written decision dated June 26, 2018, issued the following orders:

1. Under Section 95(1)(b) of the CPA Act Anil Paul's registration is suspended for a period of three (3) years.
2. Under Section 95(1)(o) of the CPA Act Anil Paul shall pay a fine of \$19,000, being \$3,750 for each of the first two findings of unprofessional conduct, \$6,500 for the third finding of unprofessional conduct and \$5,000 for the fourth finding of unprofessional conduct. Payment in full is due within 30 days of service of the statement of costs of the investigation and hearings and cost of compliance with the orders.
3. Under Section 96 of the CPA Act Anil Paul is ordered to pay 75% of the costs of the investigation, hearing and costs of compliance with the orders in accordance with the Bylaws. Payment in full is due within 30 days of service of the statement of costs of the investigation, hearing and compliance with the orders.

4. The Discipline Tribunal orders that publication in accordance with the mandatory requirements of Section 98 of the CPA Act and Bylaws be published, on a named basis, as soon as practicable after the appeal period has ended
5. The Discipline Tribunal orders that a summary of the decision be published on a named basis in newspapers in Fort McMurray, Grande Prairie, Edmonton and in the Globe & Mail, as soon as practicable after the appeal period has ended
6. If Anil Paul fails to comply with the orders of the Discipline Tribunal the registration of Anil Paul shall be cancelled and he shall return his Chartered Professional Accountant and Certified General Accountant membership certificates to the Chartered Professional Accountants of Alberta.

Discipline Tribunal Secretary
July 2018