

## **SUMMARY OF SANCTION AGREEMENT JEAN PIERRE RUKESHASHA**

On January 26, 2018, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under that agreement Jean Pierre Rukebesha admitted to allegations of unprofessional conduct, in that he:

1. Conducted aspects of a professional accounting practice while not properly registered as a professional accounting firm with CPA Alberta by issuing a review engagement report for M.... for the fiscal year ended May 31, 2016 on behalf of W..... without having it properly reviewed while Mr. Rukebesha was restricted from conducting compilation and assurance engagements;
2. Conducted aspects of a professional accounting practice while not properly registered as a professional accounting firm with CPA Alberta in that he:
  - a) Provided accounting services to the following clients after leaving W.... and prior to becoming properly registered with CPA Alberta:
    - i. T.....;
    - ii. K....
    - iii. T.A....
  - b) Provided or offered to perform valuation services through his corporation, V....., without being properly registered with CPA Alberta;
3. Failed to send takeover letters to W.....in compliance with Rule 302 of the CPA Alberta Rules of Professional Conduct when he began to perform professional services for clients of the firm after the termination of his employment with W....

AND, Jean Pierre Rukebesha, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. written reprimand;
2. payment of a fine of \$5,000 for allegation #1 within 12 months of the statement of costs being served;
3. payment of a fine of \$2,000 for allegation #2 within 12 months of the statement of costs being served;
4. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, up to a maximum of \$5,000, within 12 months of the issuance of the statement of costs;
5. mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
6. if Jean Pierre Rukebesha fails to comply with the Tribunal's orders within the time specified, the registration of Jean Pierre Rukebesha will be cancelled.

Discipline Tribunal Secretary  
February 2018