



**DISCIPLINE NOTICE  
WAH YAN ALEX SO**

A complaint was received from the CA School of Business against **Wah So**.

A sanction agreement was accepted when Wah So admitted he was guilty of unprofessional conduct in having:

1. been found guilty by the C.A. School of Business of an act of plagiarism during his participation in Module 1 of the CA School of Business program, in having submitted as his own work, an excel file and T1 file prepared by another student, and
2. admitted that during his participation in Module 5 of the CA School of Business program, he submitted, as his own work, tasks prepared by a previous student.

Wah So was a student in the CASB program. In May, 2005 the CA School of Business found that Wah So had submitted another student's work as his own. Wah So appealed the finding to the Appeals Committee, but the Committee dismissed the appeal. In July, 2007, he was advised by CASB of the possibility of a new case of plagiarism concerning Module 5. Wah So admitted that he had submitted materials as his own work, which had been in part prepared by another student. CASB found Wah So guilty of plagiarism.

Wah So and the Complaints Inquiry Committee have agreed that the Sanctions to be imposed in consequence thereof will be that:

- the registration of Wah So as a student is suspended until September 1, 2010;
- he be reprimanded by the chair;
- he pay a fine of \$2,500 within 60 days of the issuance of the statement of costs;
- he pay the costs of investigation, hearing and compliance with any orders within 60 days of issuance of the statement of costs; and
- publication as set out below.

Publication, in addition to this notice, is as follows:

1. Notification of a summary of the admissions and sanctions be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization Wah So belongs to and the Institute is aware of, as of the date of this order,
2. Notification of the admissions and sanctions be provided to all provincial institutes to which Wah So applies for membership at any time following this order,
3. Notice of the admissions and sanctions be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Wah So, and
4. Notice of admissions and sanctions be published in the *Calgary Herald* and *Spotlight* with the notification that more information can be obtained from the Institute.

Jude Corrin  
Discipline Tribunal Secretary  
May 8, 2009