



SUMMARY OF SANCTION AGREEMENT MEMBER A

On the 25th day of February, 2010, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Regulated Accounting Profession Act*, R.S.A. c. R-12.

Under that Sanction Agreement, Member A admitted that she was guilty of unprofessional conduct in having:

1. failed to appropriately maintain and retain the club's accounting records;
2. failed to ensure that expenditures from gaming funds complied with gaming requirements; and
3. failed to retain supporting documentation for the expenditures from gaming funds.

Member A and the Complaints Inquiry Committee agreed that the sanctions to be imposed are:

1. a reprimanded by the Chair.
2. a fine of \$1,000 for each of the three charges and pay costs of the investigation, hearing and compliance with the orders within 60 days of the issuance of the Statement of Costs.
3. A summary of the Sanction Agreement be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which Member A belongs and the Institute of Chartered Accounts of Alberta ["Institute"] is aware, as of the date of the Sanction Agreement.
4. A notice of the terms of the Sanction Agreement be provided to all provincial institutes to which Member A may apply for membership within three years following this Sanction Agreement.
5. A notice of the terms of the Sanction Agreement be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Member A.
6. A summary of the terms of the Sanction Agreement and the nature of the conduct be published on the ICAA public website on a named basis.
7. Member A's, registration will be cancelled if she fails to comply with this Sanction Agreement within the time specified.

Discipline Tribunal Secretary