

**NOTICE OF SUSPENSION  
SUMMARY SANCTION AGREEMENT  
REGISTRANT A**

On 14<sup>th</sup> day of December, 2015 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. 2000, c. R-12.

Under that agreement, Registrant A, acting alone or as a representative of Registrant A Professional Corporation admitted to the allegations of unprofessional conduct, with respect to her involvement with Client A in that she:

1. failed to file ABC Ltd.'s corporate tax returns for 2011 and 2012;
2. failed to respond to the successor accountant takeover letter dated February 14, 2014;
3. failed to cooperate with the Institute of Chartered Accountants of Alberta's regulatory process:
  - a. by not responding until October 20, 2014 to the notification of complaint letters sent on July 17, 2014 and again on October 8, 2014;
  - b. by not picking up the notice of investigation letter dated January 20, 2015 until after contact was made by the Investigator on February 5, 2015; and
  - c. by failing to respond to voice mail requests made by the Investigator on January 23, 27, 28<sup>th</sup> and February 2, 2015; and
4. failed to communicate with Client A in February 2014:
  - a. by not responding to several messages left by Client A.

**CONDUCT**

Client A engaged Registrant A to complete his 2011 and 2012 corporate financial statements and income tax returns. Registrant A admitted that she did not file the 2011 and 2012 corporate tax returns. Registrant A did not respond to the successor accountant's takeover letter and request for client information. In addition, Registrant A admits to not cooperating with the Institute by not responding to the initial notification of the complaint and then again by not cooperating with the appointed investigator.

**ORDERS**

Registrant A, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. suspension of the registration of Registrant A for a period of one year;
2. during the suspension Registrant A is prohibited from practicing any aspect of a public accounting practice;
3. during the suspension period Registrant A must remain current with the continuing professional development reporting requirements;
4. if Registrant A chooses to practice an aspect of a public accounting practice, following the expiry

period of the suspension;

- a) Registrant A will register such practice and comply with all the established registration and continuance requirements as established by the regulatory body, that are in effect at the time of registration, including but not limited to, the Rules of Professional Conduct;
  - b) Registrant A shall successfully complete the following courses prior to offering any services to the public:
    - i) CPA Canada Handbook Update/Refresher;
    - ii) Financial Statement Presentation;
  - c) Registrant A must provide satisfactory evidence to the Complaints Inquiry Committee that she is competent in all respects to practice the aspect of a public accounting practice.
5. payment of costs of the investigation, hearing and compliance with the orders within 60 days of the statement of costs, pay the costs or make arrangements satisfactory to the registrar to pay the cost by way of a payment plan;
6. publication
- a) a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes, or their successor CPA bodies, CPA Bermuda and any other professional organization to which Registrant A and the Institute is aware, as of the date of this order;
  - b) notification of the sanction agreement's admissions and sanctions be provided to all provincial institutes, or their successor CPA bodies, to which Registrant A applies for membership at any time following this order;
  - c) notification of the sanction agreement's admissions and sanctions be provided to anyone who directs an enquiry to the Institute about the discipline history of Registrant A;
  - d) a summary of the sanction agreement's admissions, the nature of the conduct and any orders made as a result of the findings be published on the public website on a named basis; and
  - e) the sanction agreement, with all third parties' names replaced by pseudonyms, be published on the public website on a named basis a copy of that written decision be provided to Quicklaw in accordance with the bylaws;
  - f) a notice of the suspension of registration, including the nature of the conduct and any orders made, or terms of any sanction agreement be published to the membership of the Institute or the successor CPA body;
  - g) a notice of the suspension be placed in the newspaper.
7. if Registrant A fails to comply with the sanction agreement's sanctions within the time specified, the registration of Registrant A be cancelled.

Discipline Tribunal Secretary  
December 2015