

## **SUMMARY OF DISCIPLINE NOTICE OF CANCELLATION LIONEL BERGEVIN**

On August 23, 2018 the registration of Lionel Bergevin was further cancelled for failure to comply with an order of a discipline tribunal.

A discipline hearing was held on January 14, 2016 regarding the conduct of Lionel Bergevin. After due consideration of the written and verbal evidence provided and the submissions placed before it, the Tribunal, in its written decision dated April 12, 2016, found Lionel Denis Bergevin guilty of unprofessional conduct with respect to his behavior concerning Client A and ABC Holdings Ltd. in that he failed:

1. to file the completed 2007 income tax return for ABC Holdings Ltd.;
2. to conduct appropriate follow up by failing to ensure that any assessment and reassessments were reviewed when doing the subsequent income tax returns for ABC Holdings Ltd.;
3. to communicate with Client A:
  - a. by not responding to an email dated January 23, 2014; and
  - b. by not assisting when it was discovered in September 2013 that the 2007 income tax return for ABC Holdings Ltd was not filed.

## **ORDERS**

1. In accordance with Section 93(1)(a) of *RAPA*, the Tribunal orders that Lionel Denis Bergevin receive a written reprimand from the Tribunal Chair;
2. In accordance with Sections 93(1)(j) and 94(1) of *RAPA*, the Tribunal further orders that Lionel Denis Bergevin:
  - a) pay a total fine of \$2,500 within 60 days from the date of service of the statement of costs;
  - b) pay 100% of the costs of the investigation, hearing and compliance with the Tribunal's Orders within 60 days from the date of service of the statement of costs;
3. In accordance with Section 93(1)(m) of *RAPA*, if Lionel Denis Bergevin fails to comply with the Sanction Orders as specified above under Sections 93(1)(j) or 94(1) of *RAPA*, the registration of Lionel Denis Bergevin shall immediately be cancelled and he shall be required to return any membership certificate then in his possession within 14 days.

## **PUBLICATION**

The Tribunal directs the Discipline Tribunal Secretary as follows (the "Publication Orders"):

1. pursuant to Section 1670(a) of the Bylaws under *RAPA*, provide a summary of the Discipline Tribunal's findings of unprofessional conduct and Orders made on a named basis to all provincial institutes or their successor CPA bodies, CPA Bermuda, and any other professional organization to which Lionel Denis Bergevin belongs and CPA Alberta is aware of, as of the date of these Orders;
2. pursuant to Section 96(2) of *RAPA*, provide a notice of the Tribunal's findings of unprofessional conduct and Orders made to all provincial institutes or their successor CPA bodies to which Lionel Denis Bergevin applies for membership at any time following these Orders;

3. pursuant to Section 28(1)(e) of *RAPA*, provide a notice of the Tribunal's findings of unprofessional conduct and Orders to anyone who directs a written enquiry to CPA Alberta about the discipline history of Lionel Denis Bergevin;
4. pursuant to Section 1670(c) of the Bylaws under *RAPA*, provide a summary of the Tribunal's findings, the nature of unprofessional conduct and Orders made as a result of the findings with all names of third parties replaced by pseudonyms, on CPA Alberta's website on a named basis;
5. pursuant to Section 1670(d) of the Bylaws under *RAPA*, publish the written Tribunal Decision and the Orders Decision, with all third parties' names replaced with pseudonyms, on CPA Alberta's website on a named basis; and
6. pursuant to Section 1676(a) of the Bylaws under *RAPA*, provide a copy of the written Tribunal Decision and the Orders Decision to Quicklaw and the National Discipline Database, with all third parties' names replaced with pseudonyms.
7. The registration of Lionel Bergevin is cancelled

Discipline Tribunal Secretary  
November 2016