

SUMMARY OF DISCIPLINE STUART COWEN

A discipline hearing was held on April 6, 2016 regarding the conduct of Stuart Cowen. After due consideration of the evidence and the submissions placed before it, the discipline tribunal issued a written decision, dated September 27, 2016, where the Tribunal found that Mr. Cowen failed to comply with his obligations as a predecessor accountant and in so doing engaged in unprofessional conduct.

The CIC alleged that between on or about January 21, 2014 to February 19, 2014, Mr. Cowen, acting alone or as a representative of Stuart Cowen Professional Corporation, failed to appropriately respond to the requests of the successor accountant, for information related to the client's 2012 personal and corporate taxation filings. The Tribunal is satisfied that the facts set out in the allegation have been clearly established.

ORDERS

In accordance with s. 93 of *RAPA* the Tribunal ordered that Mr. Cowen:

1. receive a written reprimand;
2. pay a fine of \$2,500; and
3. pay full costs of the investigation and hearing.

The fine is to be paid within 60 days of receipt of the discipline tribunal's written decision. Costs are to be paid within 60 days of the statement of costs being served on Mr. Cowen.

PUBLICATION

The Tribunal orders the mandatory minimum publication requirements under the Bylaws as follows:

1. a summary of the Tribunal's findings and any orders made shall be provided to all provincial Institutes or their successor CPA bodies, CPA Bermuda, and any other professional organization Mr. Cowen belongs to and CPA Alberta is aware of, as of the date of this order.
2. a notice of the Tribunal's findings and orders to be provided to all provincial Institutes or their successor CPA bodies to which Mr. Cowen applies for membership at any time following this order.
3. a summary of the Tribunal's findings and any orders made shall be provided to any member of the public who directs a written request to CPA Alberta about the discipline history of Mr. Cowen.
4. a summary of the Tribunal's findings, the nature of the conduct, any orders made as a result of the findings shall be published on the CPA Alberta website on a named basis.
5. the Tribunal's written decision, with the names of third parties replaced by pseudonyms, shall:
 - (a) be published on a named basis on the CPA Alberta Website
 - (b) be provided to Quicklaw.

Discipline Tribunal Secretary
November 2016