

SUMMARY OF DISCIPLINE MARIA CORNELIA ERDMANN

On the 18th day of February, 2015, an Appeal Tribunal confirmed the findings and sanctions of the Discipline Tribunal that found Maria Cornelia Erdmann guilty of unprofessional conduct by failing to maintain the good reputation of the profession and its ability to serve the public interest, with respect to her involvement with another Chartered Accountant and A.B & Associates Inc., Trustee in Bankruptcy, in having:

1. made false or misleading statements about a CA or A.B & Associates Inc., including:
 - a. sending a facsimile to the “Institute of the Superintendent of Bankruptcy,” on December 12, 2011, which stated, “Please I am a Chartered Accountant who went to see a bankruptcy trustee, on Friday. He and his staff said they would help me delay things 30 days.. I believed them and they had me sign a number of documents without really explaining them. I was duped..... I cant [sic] lose my designation”;
 - b. sending a facsimile to “Alberta law courts” and “Office of the Superintendent of Bankruptcy”, dated January 4, 2012, which stated, “See attached response from A.B ... I have a right to defend myself. I have sworn affidavits (sic) that I verily believe to be true... this is abuse... Harrassment (sic)... please make it stop..... obviously they are not acting in my best interests...”.
2. attempted to threaten or intimidate a CA, by sending an email to, legal counsel of the CA, on January 24, 2012, with the subject line “Complaint by the CA against Maria ERdmann [sic] with her professional body” which stated,

“Have you discussed with your client the removal of his complaint against me, Since the entire contents of his complaint refer to CONFIDENTIAL information he obtained while in the capacity of my trustee...

Is he considering removing this complaint? If not, just confirm that fact and my counsel and I will move forward accordingly...”
3. breached the Court of Queen’s Bench Order, dated September 16, 2009 in which the Plaintiff was The Institute of Chartered Accountants of Alberta. The order was issued by the Honorable Mr. Justice Donald Lee, which stated,

“1. The Defendant Maria Erdmann is restrained and enjoined from making complaints or threatening to make complaints about any person to any regulatory body, public body, police force, government agency, or any other body or organization whatsoever; without first obtaining leave of the Court on Notice to the Plaintiff, until further order of the Court”, in that she complained to the Office of the Superintendent of Bankruptcy about the CA.

ORDERS

On February 27, 2014, the Discipline Tribunal made the following orders pursuant to sections 93 and 94 of RAPA:

1. Under Section 94 of RAPA Maria Cornelia Erdmann shall pay a fine of \$7,500, being \$2,500 per finding of unprofessional conduct in the following installments, without interest:
 - (i) \$2,500 within 90 days from date of the issuance of the statement of costs of the investigation, hearing and compliance with the orders;
 - (ii) \$2,500 within 60 days after the first installment is due;
 - (iii) \$2,500 within 120 days after the first installment is due.

2. Under Section 94 of *RAPA* Maria Cornelia Erdmann is ordered to pay 75% of the costs of the investigation, hearing and compliance with the orders, pursuant to the payment schedule set out below.

PUBLICATION

Under Section 96 of *RAPA* and Sections 1670, 1675 and 1676 of the Bylaws, the Discipline Tribunal orders that the a summary of the Discipline Tribunal's decision, findings and orders, be published, on a named basis, as soon as practicable after the appeal period has ended to:

- (a) All provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Maria Cornelia Erdmann belongs to and the Institute is aware of;
- (b) All provincial institutes to which Maria Cornelia Erdmann applies for membership at any time following this order;
- (c) Notice of the Tribunal's findings and orders be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Maria Cornelia Erdmann;
- (d) A summary of the Tribunal's findings, the nature of the conduct, any orders made as a result of the findings, be published on the ICAA public website on a named basis;
- (e) A copy of the written decision of the Discipline Tribunal, with all third party names replaced by pseudonyms, shall be provided to Quicklaw;

If Maria Cornelia Erdmann fails to comply with the orders of the Discipline Tribunal, the registration of Maria Cornelia Erdmann is cancelled and she shall return her Chartered Accountant membership certificate to the Institute of Chartered Accountants of Alberta.

Discipline Tribunal Secretary
April 2015