



SANCTION AGREEMENT MEMBER A

On the 17TH day of December, 2012, the Complaints Inquiry Committee of the Institute of Chartered Accountants of Alberta (“Institute”) approved and accepted a sanction agreement pursuant to the provisions of Section 74 of the *Regulated Accounting Profession Act, R.S.A. c. R-12 (RAPA)*.

Under that Sanction Agreement, Member A, admitted he is guilty of unprofessional conduct in that:

1. he exhibited hostile, antagonistic, rude and condescending behavior toward the Manager, Professional Standards at the Institute, during a telephone conversation on February 2, 2012; and
2. he attempted to hinder the complaint review and discipline process by:
 - a) informing the Manager of Professional Standards, during the February 2, 2012 telephone conversation that he would not respond to the complaint or be involved with the Institute any longer; and
 - b) informing the investigator that if he is sanctioned by the Complaints Inquiry Committee with respect to this matter, he would also consider legal action against the complainant.

CONDUCT

In 2009, Member A was engaged by the complainant to compile his income tax returns for 2005 to 2008. In 2011, the complainant engaged a successor who sent Member A, a courtesy letter and requested copies of certain information. Member A telephoned the successor and advised he would not provide the information because there were outstanding fees. He was unaware he had already provided the subject files to the complainant.

After receiving the complaint, the Manager of Professional Standards telephoned Member A to advise him a complaint was received. She reported he was rude and condescending, yelled at her and advised he had no intention of responding to the complaint and that he would not be involved with the Institute any further. At that time Member A was taking pain medications for an injury.

The complaint was withdrawn in 2012.

Member A informed the investigator that the complaint defamed his character and if he was sanctioned as a result of the investigation, he would also consider legal action against the complainant.

SANCTIONS

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

- reprimand from the CIC Chair;



- payment of a fine of \$ 5,000 within 60 days of the issuance of the statement of costs; and
- payment of costs of the investigation, hearing and compliance with the orders, within 60 days of the issuance of the statement of costs.

PUBLICATION

Member A, and the Complaints Inquiry Committee agreed to the following publication:

1. a summary of the sanction agreement's admissions and sanctions 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 is aware, as of the date of this order;
2. a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which Member A, applies for membership at any time following this order;
3. a summary of the sanction agreement's admissions and sanctions be provided to any member of the public who directs an enquiry to the Institute about the discipline history of Member A;
4. a summary of the admissions, the nature of the conduct, any orders made as a result of the findings, be published on the Institute's public website on a named basis;
5. the sanction agreement with all third parties' names replaced by pseudonyms, be published on the Institute's public website on a named basis and a copy of that written decision be provided to Quicklaw in a accordance with the bylaws.

If Member A fails to comply with any terms of this sanction agreement within the time specified, the registration of Member A will be cancelled.

Discipline Tribunal Secretary
January 28, 2013