



## **SUMMARY OF SANCTION AGREEMENT CAMERON ANGUS MCINTOSH**

On March 5, 2013, 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 (“RAPA”).

Under that agreement Cameron Angus McIntosh admitted he was guilty of unprofessional conduct, by failing to maintain the good reputation of the profession, with respect to his engagement to prepare and file income tax returns for 2009 and 2010 for Mr. K, in having:

1. failed to honestly advise Mr. K as to:
  - a. the status of the work being performed; and
  - b. what specific information was required in order for him to complete the engagement.
2. made a false or misleading statement to Mr. K in that he sent an email to Mr. K on May 25, 2011 which stated, “I will email you copies of the return tomorrow morning for your review”.

## **CONDUCT**

In February 2011, Mr. K was introduced to Mr. McIntosh through a mutual friend. At that meeting Mr. K requested Mr. McIntosh to prepare his 2009 and 2010 personal income tax returns and provided 2 documents to Mr. McIntosh: a) Mr. K’s T4A(P) Canada pension income for 2010; and b) a Second Request for filing from the Canada Revenue Agency regarding Mr. K’s 2009 personal income tax return, dated January 2011. Mr. K emailed Mr. McIntosh on April 5, 2011 providing further information about his 2010 earnings and stated that Mr. McIntosh had his slip for his CPP payments for that year. On April 25, 2011 Mr. K made an email inquiry as to the status of his tax return, Mr. McIntosh replied, asking for an accompanying tax return, to which Mr. K never specifically responded. On May 9, 2011 Mr. K and Mr. McIntosh exchanged brief emails with regard to the status of Mr. K’s tax return. On May 25, 2011, Mr. McIntosh email Mr. K letting him know that he would email copies of Mr. K’s tax returns for his review the next day. Mr. McIntosh did not forward the tax returns or communicate with Mr. K again. Mr. McIntosh moved offices after the February 2011 meeting and did not provide a new telephone number to Mr. K.

## **SANCTIONS**

Cameron Angus McIntosh and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. acceptance of the resignation of membership of Cameron Angus McIntosh from the Institute of Chartered Accountants of Alberta and the return his membership certificate;
2. a reprimand from the chair;
3. payment of a fine of \$2,500 per finding of unprofessional conduct within 60 days of the issuance of the statement of costs;



4. payment of costs of the investigation, hearing and compliance with the orders, within 60 days of the issuance of the statement of costs;
5. 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 Cameron Angus McIntosh belongs and the Institute is aware, as of the date of this order;
6. a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which Cameron Angus McIntosh applies for membership at any time following this order;
7. a summary of the sanction agreement's admissions and sanctions be provided to anyone who directs an enquiry to the Institute about the discipline history of Cameron Angus McIntosh;
8. a summary of the sanction agreement's 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;
9. 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 accordance with the bylaws;

If Cameron Angus McIntosh fails to comply with the sanction agreement's sanctions within the time specified, the registration of Cameron Angus McIntosh is cancelled.

Acting Discipline Tribunal Secretary  
March 20, 2013