



SUMMARY OF SANCTION AGREEMENT MEMBER B

On the 25th day of October 2011, the Complaints Inquiry Committee (CIC) 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 B, admitted that he was guilty of unprofessional conduct in having:

1. failed to properly supervise the student employee who was preparing the Form T.
2. demonstrated a careless lack of attention to the work being performed, in that he:
 - a. failed to address, appropriately and in a timely manner, the questions and issues raised by the Law Society of Alberta, in letters dated:
 - i. March 13, 2009;
 - ii. April 21, 2009;
 - iii. October 15, 2009; and
 - b. filed three separate and erroneous Form Ts, as follows:
 - i. Version 1 – covering the period August 1, 2006 to July 31, 2007; received by the Law Society of Alberta on October 15, 2008;
 - ii. Version 2 – covering the period January 1, 2006 to December 31, 2007; received by the Law Society of Alberta on September 8, 2009; and
 - iii. Version 3 – covering the period January 1, 2006 to December 31, 2007; received by the Law Society of Alberta on February 3, 2010.

Member B, and the CIC agreed the sanctions to be imposed in consequence thereof were:

1. a reprimand from the Chair;
2. payment of a fine of \$2,500 per finding of unprofessional conduct, for a total of \$5,000, within 90 days of the issuance of the statement of costs;
3. payment of costs of the investigation, hearing and compliance with the orders, within 120 days of the issuance of the statement of costs;
4. notification of 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 B, belong and the Institute is aware, as of the date of this order;
5. notification of a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which Member B, applies for membership at any time following this order;



6. 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 Member B;
7. a summary of the sanction agreement's admissions, the nature of the conduct and any orders made as a result of the admissions, and the terms of the sanction agreement, be published on the Institute of Chartered Accountants of Alberta public website on a named basis;
8. the sanction agreement, with all third parties' names replaced by pseudonyms, be published on the Institute of Chartered Accountants of Alberta public website on a named basis;
9. a copy of the sanction agreement be provided to Quicklaw in accordance with the Bylaws; and

If Member B, fails to comply with any terms of this sanction agreement within the time specified, the registration of Member B, will be cancelled and he will be required to return his membership certificate to the Institute of Chartered Accountants of Alberta.

Discipline Tribunal Secretary
October 25, 2011