



SUMMARY OF SANCTION AGREEMENT MEMBER A

On the 11th 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 A, admitted that he was guilty of unprofessional conduct, with respect to his engagement to prepare and file the terminal income tax return an request for a clearance certificate for the estate of Person D, in that:

1. He failed to respond to repeated requests from legal counsel for the personal representative of the estate, to provide either:
 - a. information with respect to the engagement, or
 - b. an update as to the status of the required documents and filings
2. he failed to request a clearance certificate within a reasonable period of time.

Mr. Unrau has been engaged in 2004 by an estate to prepare and file a terminal tax return and obtain a clearance certificate. In 2010 a beneficiary made a complaint.

Member A, and the CIC agreed that the sanctions to be imposed were as follows:

1. a reprimand from the Chair;
2. payment of fines of \$2500 within 60 days of the issuance of the statement of costs;
3. payment of costs of the investigation, hearing and compliance with the orders, within 60 days of the issuance of the statement of costs (\$33,739.05);
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 A, belongs and the Institute is aware, as of the date of this order;
5. notice of a summary of the sanction agreement's admission and sanctions be provided to all provincial institutes to which Member A 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 A;



7. a summary of the sanction agreement's admissions, the nature of the conduct, 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 A, fails to comply with any terms of this sanction agreement within the time specified, his registration will be cancelled and he will be required to return his membership certificate to the Institute.

Discipline Tribunal Secretary
October 11, 2011