



**SANCTION AGREEMENT
MEMBER C
NOTICE OF SUSPENSION**

On the 2nd day of December, 2011, 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. C. R-12 (*RAPA*).

Under that Sanction Agreement, Member C, admitted that he was guilty of unprofessional conduct between May 2010 and January 2011 in having failed to maintain the good reputation of the profession and its ability to serve the public interest:

1. with respect to his participation in Module 4 and Module 5 of the CA School of Business program, in having submitted his work, task submissions prepared by other students; and
2. in having a lack of integrity by failing to disclose, in his letter to the CA School of Business dated October 14, 2010 responding and admitting to the Module 5 plagiarism allegation, that he had engaged in similar conduct with respect to Module 4.

Member C, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. suspension of registration for a period of six months from the date of the signing of this agreement;
2. a reprimand from the Chair;
3. payment of fines of \$2,500 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. 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 C belongs and the Institute is aware, as of the date of this order;
6. notification of a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes to which Member C 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 Member C;
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 ICAA public website on a named basis;
9. the sanction agreement with all third parties' names replaced by pseudonyms, be published on the ICAA public website on a named basis;



10. a copy of the sanction agreement be provided to Quicklaw in accordance with the bylaws; and
11. a summary of the admissions and sanctions be placed in the *Edmonton Journal* and *Spotlight* that more information can be obtained from the Institute.
12. a summary of the admissions and sanctions to be provided to the employer of Member C.

If Member C 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
December 2, 2011