



NOTICE OF CANCELLATION SHELINA PYARALI

On May 7th, 2012, a Discipline Tribunal of the Institute of Chartered Accountants of Alberta (“Institute”) cancelled the student registration of Shelina Pyarali. In addition the Tribunal ordered that she:

- be reprimanded in writing by the Discipline Tribunal Chair;
- pay a fine of \$1,000; and
- pay costs of the investigation to a maximum of \$7,500.

Ms. Pyarali was a student in the CASB program. In November 2010 the CA School of Business found Pyarali to be guilty of an act of dishonesty in having admitted to plagiarizing and submitting another student’s work as her own assignment. Ms. Pyarali was suspended by CASB for a period of six months until May 1, 2011 and ordered to pay a \$500 fine.

Ms. Pyarali ceased employment with her employer on May 13, 2011. On May 18, 2011, a representative of the CA School of Business contacted Ms. Pyarali regarding her outstanding fine, change of Training Office form and academic transcript to confirm completion of her degree. Ms. Pyarali responded via email indicating that her Employer would forward the documentation the following Tuesday as they were away. On May 25, 2011, Ms. Pyarali emailed the same representative indicating that she had requested the Change of Training Office documents to be sent directly from her employer. On June 7, 2011, Ms. Pyarali emailed the CA School of Business indicating due to the family issues, she had taken compassion leave for a couple weeks, again stating that her Employer was to send in the Change of Employer form; she was still employed however was seeking another job.

The Discipline Tribunal found Shelina Pyarali guilty of unprofessional conduct in having:

1. with respect to her participation in Module 5 of the CA School of Business program, in 2010, in having submitted another student’s work as her own; and
2. in having made false or misleading statements in communications, with Admissions Services, at the CA School of Business, in that she did not advise that she had been terminated from her Employer on May 13, 2011, and continued to suggest that she was still employed there.

The Discipline Tribunal further ordered:

1. notice of the Tribunal’s findings and orders be provided on a named basis to all Provincial Institutes, the Institute of Chartered Accountants of Bermuda and any other professional organization to which Shelina Pyarali belongs to and the Institute is aware, as of the date of this order;
2. notice of cancellation of registration and the nature of the conduct and orders made be published to all chartered accountants and to Ms. Pyarali’s employer;
3. notice of cancellation of registration be published to all chartered accountants by an insertion, once, in the Membership Activity Report;



4. notice of the Tribunal's findings and orders by provided to anyone who directs a written enquiry to the Institute about the discipline history of Shelina Pyarali;
5. publish a summary of the Tribunal's findings, the nature of the conduct and orders made as a result of the findings on the Institute website on a named basis.
6. publish the Tribunal's written decision on a named basis, with the names of third parties replaced by pseudonyms, on the Institute Website; Quicklaw and to the National Discipline Database;
7. publish a notice of the cancellation of registration in "Capitalize" (a CA Student publication) as a result of discipline proceedings and that more information can be obtained from the Institute.

May 7, 2012
Discipline Tribunal Secretary