

SANCTION AGREEMENT 201615 – SCOTT BENJAMIN DAL SIN, CPA, CGA

IN THE MATTER OF the complaint against Scott Dalsin CPA, CGA, by another member of the Chartered Professional Accountants of Alberta (CPA Alberta).

AND IN THE MATTER of a sanction agreement pursuant to the provisions of s. 74 of the *Regulated Accounting Profession Act*, R.S.A. 2000, c. R-12 (“*RAPA*”).

WHEREAS the complaint and investigation process in this matter were all initiated under the *RAPA*. On July 1, 2015, the *Chartered Professional Accountants Act*, SA 2014, c C-10.2 (*CPA Act*) was proclaimed. It now governs the accounting profession in Alberta. Section 159 (2) of *CPA Act* provides that a complaint made under *RAPA* including any discipline hearings or appeals, must be concluded in accordance with *RAPA*.

WHEREAS the Complaints Inquiry Committee at its meeting of March 8, 2016, was of the opinion that there is sufficient evidence of unprofessional conduct to warrant a hearing before a discipline tribunal, it referred the following allegations of unprofessional conduct to the Discipline Tribunal Roster Chair.

The Complaints Inquiry Committee alleges that Scott Benjamin Dalsin, CPA, CGA engaged in conduct:

1. which was unprofessional and unbecoming for a registrant of the profession; and
2. that is detrimental to the profession

by writing a letter to Person 1 on May 4, 2015 on the letterhead of his professional corporation and using his accounting designation calling Person 1 a “dirty tricks bitch”, a “PC party bitch”, and/or implying that Person 1 takes “kickbacks”.

AND WHEREAS Scott Dalsin, CPA, CGA, proposes to enter into a sanction agreement with the Complaints Inquiry Committee under s. 74(1) *RAPA* admitting to the allegations of unprofessional conduct and setting out the sanctions to be imposed in consequence thereof,

AND WHEREAS if a panel selected under s.74(2) *RAPA* is unable to recommend this proposed sanction agreement to the Complaints Inquiry Committee, the admissions and sanctions proposed herein are inoperative and of no force and effect and the proceedings under Part 5 *RAPA* will be continued as if no sanction agreement was proposed,

AND WHEREAS if the Complaints Inquiry Committee does not approve this proposed sanction agreement under s. 74(8), the admissions and sanctions proposed herein are inoperative and of no force and effect and the proceedings under Part 5 *RAPA* will be continued as if no sanction agreement was proposed,

AND WHEREAS by signature hereto, Scott Dalsin, CPA, CGA, hereby agrees that in the event this proposed sanction agreement is not approved by the Complaints Inquiry Committee under s.74(8)(a) *RAPA* this document is utterly null and void and of no force or effect and may not be used for any purpose,

FACTS

1. On 4 May 2015, Scott Dalsin authored a letter to Person 1 at Elections Alberta on the letterhead of his corporation, Scott Dalsin Professional Corporation, Certified General Accountant, using his accounting designation.
2. The letter stated:

"I have just been informed that you have become an Alberta Progressive Conservative Party dirty tricks bitch by allowing the transfer of a number of the Edmonton-Strathcona polling stations miles from their usual locations to a spot in the middle of suburban nowhere. I schooled, worked and lived in the Southgate area and know it well.

As I have been thinking of a late life career change I was wondering if you could provide me with the following information:

1. What are the working conditions of a PC party bitch like?
2. How lucrative are the kickbacks?

Please feel free to contact me at your earliest convenience.
Thank you for your time and attention."

The letter was subsequently delivered to Person 1.

THEREFORE, I, Scott Dalsin, CPA, CGA admit to the allegations of unprofessional conduct as set out in the March 8, 2016 motion referring the matter to hearing in that, I, Scott Dalsin, CPA, CGA, engaged in conduct:

1. which was unprofessional and unbecoming for a registrant of the profession; and
2. that is detrimental to the profession

by writing a letter to Person 1 on May 4, 2015 on the letterhead of my professional corporation and using my accounting designation calling Person 1 a "dirty tricks bitch", a "PC party bitch", and/or implying that Person 1 takes "kickbacks".

All of which is contrary to the provisions of the *Regulated Accounting Profession Act*, R.S.A. 2000, C R-12, as amended, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND I, Scott Dalsin, CPA, CGA, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. written reprimand;
2. payment of a fine of \$5,000 within 30 days of the statement of costs being served;
3. payment of the costs of the investigation to a maximum of \$2,000 within 30 days of the statement of costs being served; and
4. publication pursuant to Section 96 of the *RAPA* and Bylaw 11002 of the Certified General Accountants' Association Publication Bylaws which state that the discipline tribunal secretary will publish a notice:
 - i. to all members of CPA Alberta;

- ii. to members of the public by posting a complete copy of this Sanction Agreement on the CPA Alberta's website for a period of one year;
- iii. to any other accounting organization in Alberta, to any organization outside of Alberta that regulates accounting and to any other professional organization in which Mr. Scott Dalsin is known to hold concurrent membership.

I, Scott Dalsin, CPA, CGA, acknowledge that pursuant to section 74(9) of the Act, each admission of unprofessional conduct herein is to be considered and treated, for all purposes, as a finding of unprofessional conduct by a Discipline Tribunal and that this Agreement is to be considered and treated, for all purposes, as a decision and order of a Discipline Tribunal.

I, Scott Dalsin, CPA, CGA, acknowledge that pursuant to Section 74(11) of the Act, there is no appeal allowed from this Agreement, nor from the orders contained herein.

By signing this sanction agreement, I, Scott Dalsin, CPA, CGA, acknowledge and understand that this is a legal and binding document. I further acknowledge that I was advised to seek legal counsel and have voluntarily made the admissions herein.

This sanction agreement may be executed in counterpart and/or by facsimile or other electronic reproduction and such copies, when executed, shall be as fully effective and binding as if all Parties signed one and the same document.

DATED this 27th day of Apri, 2016, in the City of Edmonton, Alberta.

Signed by Scott Dalsin, CPA, CGA

APPROVED and ACCEPTED by the Complaints Inquiry Committee on the 3rd day of May, 2016.