

SUMMARY OF DISCIPLINE LYDIA WANG

On May 26, 2016, an Appeal Tribunal in its written decision confirmed the finding and orders of the Discipline Tribunal that found Lydia Wang was guilty of unprofessional conduct in that Lydia Wang:

1. Wilfully completed the GST and annual income tax returns for 5***** Alberta Ltd. with deceptive information, and in so doing associated herself with information that she knew or ought to have known was false or misleading, whether by statement or omission, contrary to the Code of Ethical Principles and Rules of Conduct, demonstrated through Wang's
 - a. Failure to complete the 2010 income tax return for 5***** Alberta Ltd. correctly; and
 - b. Failure to complete the Q4 GST return for 5***** Alberta Ltd. correctly.
2. Failed to comply with the undertaking given to the Association on September 28, 2009 by continuing to conduct aspects of public accounting practice under the names Bluewater Professional Corporation, Bluewater Accounting and Tax Planning Center and or Bluewater Accounting and Tax Planning Center Professional Corporation as demonstrated through continuing usage of invoices, cheques and cover letters to Notices to Reader.
3. Conducted aspects of a public accounting practice through a corporation that is not registered as a public accounting firm because she knowingly operated an aspect of a public accounting firm while not being properly registered, namely her own numbered company.
4. Displayed conduct that is detrimental to the best interests of the public or harms the integrity of the accounting profession by:
 - (a) knowingly changing documents prior to submitting them to CGA Association,
 - (b) inappropriately threatening to pursue legal action against the complainant, and
 - (c) being less than forthright when she told the investigator that she had sold her practice when she had not done so at the time of her interview, and by not saying anything about any conditions pending.

CONDUCT

A former client with whom Wang also had a personal relationship complained that Wang had intentionally completed his company's GST and tax returns with deceptive information. During the investigation into this matter, it was found that Wang had breached a prior undertaking respecting the use of the names

- Bluewater Professional Corporation,
- Bluewater Accounting and Tax Planning Center, and
- Bluewater Accounting and Tax Planning Center Professional Corporation.

ORDERS

Suspension

1. The Member is to be suspended for a period of 12 months effective upon receipt of this hearing order. During this period the member is still required to pay annual dues and complete annual mandatory CPD requirements.

Fine

2. The member is to pay to the accounting organization a fine of \$4,000.00 payable within 60 days of receipt of the Statement of Costs, or within the time provided by the registrar.

Education

3. The member is to successfully complete a course in Business Ethics (e.g. Philosophy 333 through Athabasca University), or other CIC secretary pre-approved equivalent on or before December 31st, 2015. This course must be completed and proof of success submitted to the CIC secretary within 2 weeks of completion.

Costs

4. The member is to pay to the accounting organization 100% of the reasonable costs relating to the investigation of the complaint and the discipline tribunal hearing, payable within 60 days of receipt of Statement of Costs, or within the time provided by the registrar.
5. Additionally, the appeal tribunal ordered that Lydia Wang pay full costs of the appeal hearing.

Failure to comply

6. Failure by the member to comply with any of the orders in this decision will result in further suspension of Wang's registration as a member with the Association. If, after 60 days after receipt of the Notice of Suspension the violation is not remedied, Wang's registration as a member with the Association will be cancelled.

Publication

7. (a) In accordance with s. 96 of the Act and pursuant to CGA Alberta Bylaw 11001, the discipline tribunal secretary is to publish a summary of this decision in the Association's monthly electronic newsletter, and to make the decision available to the public on its website for as long as the suspension is in effect, once all avenues of appeal have been exhausted.

(b) Pursuant to Bylaw 11001, notice of the subsequent publication of any cancellation of the member's certification shall be published
 - i. To all members of the Association;
 - ii. To members of the public by having the notice on the Association's website for a period of 10 years; and
 - iii. To any other accounting organization in Alberta, to any organization outside of Alberta that regulates accounting and to any other professional association in which the registrant is known to hold concurrent membership at the time of the cancellation.
8. Pursuant to s.28 of the *Certified General Accountants Regulation* and Bylaw 11000, the findings of unprofessional conduct shall remain on Wang's record for a period of 10 years.

Discipline Tribunal Secretary
October 2016

Effective March 26, 2017, the registration of Lydia Wang was cancelled under Part 5 of the Act.