

**DISCIPLINE HEARING  
VICTOR MEMA, CPA, CMA**

A Discipline Tribunal will be convened to conduct a hearing into allegations of unprofessional conduct regarding Victor Mema.

The Complaints Inquiry Committee alleges that Victor Mema is guilty of unprofessional conduct in that he:

1. Failed to act with integrity and due care in carrying out his duties as Chief Financial Officer of the C.N in that he:
  - a) Used his corporate credit card, issued by the C.N, towards \$14,148.97 of personal expenses (the "Unauthorized Personal Expenses");
  - b) Approved some of his own Unauthorized Personal Expenses charged on his corporate credit card for reimbursement;
  - c) Failed to promptly reimburse the C.N for the Unauthorized Personal Expenses when the C.N requested repayment of them; and
  - d) Approved unauthorized expenses of [redacted], including legal expenses in excess of Council-approved amounts;
2. Failed to cooperate with the regulatory processes of CPA Alberta in that he failed to respond on a timely basis to requests of the CPA Alberta contract investigator, which required a response; and
3. Failed to carry out his duties as Chief Financial Officer of the D.S with integrity and due care, in that he:
  - a) Used his corporate credit card, issued by the D.S, for use towards not less than \$7,743.29 of personal expenses (the "Unauthorized Personal Expenses");
  - b) Failed to submit on a timely basis his Monthly VISA Logs for expenses he incurred for the months of April 2014, November and December 2014 and January to August 2015; and
  - c) Failed to promptly reimburse the D.S for the Unauthorized Personal Expenses when his employment ended in August 2015.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, the *Regulated Accounting Profession Act*, RSA 2000, c. R-12, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

FOR FURTHER INFORMATION PLEASE  
CONTACT: