

**DISCIPLINE HEARING
JAMES E. MUMA, CPA, CMA**

A Discipline Tribunal has been convened to conduct a hearing into allegations of unprofessional conduct regarding James E. Muma, CPA, CMA.

The Complaints Inquiry Committee alleges that James E. Muma, CPA, CMA, is guilty of unprofessional conduct in that he:

1. Offered to prepare financial statements and corporate tax returns offering to report a profit or loss amount otherwise than in accordance with professional standards;
2. Made a false declaration to CPA Alberta with respect to his exemption from Continuing Professional Development requirements in that he declared he was not offering regulated services yet had in fact offered regulated services;
3. Offered to provide regulated services without proper registration.

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

FOR FURTHER INFORMATION PLEASE CONTACT: