DISCIPLINE HEARING
HAOEN (LESLIE) SHEN

A Discipline Tribunal has been convened to conduct a hearing into allegations of unprofessional conduct regarding Haoen (Leslie) Shen.

The Complaints Inquiry Committee alleges that Haoen (Leslie) Shen, is guilty of unprofessional conduct in that he:

1. Failed to carry out his duties as Deputy Financial Officer for Company A, Company B, and/or Company C with integrity and due care, in that he engaged in one or more transactions between June 2020 and November 2022 totaling $192,623.05 on the Company C corporate credit card for his personal benefit (the “Personal Expenditures”).

2. In or around December 21, 2022, Directed Company D to pay $400,000 USD from Company C to Company E, despite there being no legitimate business purpose for the payment.

3. Used, acted upon, or encouraged others to use and act upon documentation that he knew or should have known was false and misleading because the signatures on the documents were fraudulent, including:

    a. The Settlement Agreement effective December 1, 2018 between Company C and Company E;
    b. Resignation of Party A, dated December 22, 2022;
    c. Resignation of Party B, dated December 22, 2022; and
    d. Shareholder’s Resolutions of Company C, dated December 22, 2022.

4. Was associated with false or misleading statements made to Company C in relation to his educational credentials, including presenting one or more of the following:

    a. Educational qualifications that Shen did not have: Doctor of Philosophy, Juris Doctor, Master of Business Administration, Doctor of Juridical Sciences, Doctorate of Economics from the University of China, and/or Master of Laws from the University of Liverpool.
    b. Certifications that Shen did not have: Certified Financial Analyst and/or Certified Internal Auditor.

5. Failed to cooperate with the regulatory processes of the Chartered Professional Accountants of Alberta as set out in *Chartered Professional Accountants Act* by failing or refusing to respond to communications from the investigator on October 3, 6, 14, and 25, 2025 in relation to the complaint received by the Complainant.

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

FOR FURTHER INFORMATION PLEASE CONTACT:	Discipline Tribunal Secretary Chartered Professional Accountants of Alberta Suite 1900 TD Tower 10088 – 102 Ave Edmonton, AB T5J 2Z1 Direct: 403.299.1336 Toll-Free: 1.800.232.9406 Email: tribunals@cpaalberta.ca