



CPA Alberta Conduct Case Summaries

April 2024 – August 2024

September 2024

IN THE MATTER OF a discipline hearing into the conduct of Benjamin Kyle Heshka and Benjamin Heshka Professional Corporation, the former registrants against whom complaints were made:

FACTS

Mr. Heshka practised through his firm, Heshka PC. The Heshka parties' clientele consisted of physicians and their PCs. Among the services the Heshka parties provided was preparation of financial statements, preparation and filing of the corporate tax returns, and tax planning services.

From February 2020 to July 2022, CPA Alberta was contacted by clients of Heshka PC and those clients' successor accountants regarding Mr. Heshka's failure to respond to their communications, failure to complete services that Heshka PC was engaged to perform, and failure to provide information requested by the clients and successor accountants. Ten separate complaints from former clients were the subject of the discipline hearing.

Each of the complaints dealt with two or more of the following allegations against the Heshka parties: (1) failure to respond to client communications on a timely basis, or at all; (2) failure to perform professional services on a timely basis, or at all; (3) failure to respond to communications from successor accountants in a timely manner, or at all; and, (4) failure to provide appropriate explanations for billings rendered.

Each of the complaint matters also consisted of an allegation that the Heshka parties failed to cooperate with the CIC Secretary and CPA Alberta investigator during the complaint proceedings.

The CPA Alberta registration of Mr. Heshka and Heshka PC were cancelled in February 2023 following a discipline tribunal hearing. CPA Alberta maintained jurisdiction over the Heshka parties – and, in particular, the discipline tribunal had jurisdiction to conduct a hearing into the ten client complaint matters – pursuant to section 65 of the *CPA Act*.

FINDINGS

Benjamin Kyle Heshka and Benjamin Heshka Professional Corporation were found guilty of unprofessional conduct, in that they or either of them:

1. In ten instances, failed to perform professional services in a timely way, or at all, and/or failed to provide client documentation requested by the clients;
2. In ten instances, failed to respond to clients in a timely way, or at all;
3. In six instances, failed to respond to successor accountants in a timely or substantive way;
4. In one instance each, failed to provide appropriate explanations for clients to understand billings that were rendered, and persisted in attempting to collect on billings for services that had not been performed; and
5. In ten instances, failed to cooperate with the regulatory processes of CPA Alberta by failing to respond on a timely basis to requests of the CIC Secretary and the CPA Alberta investigator which required a response.

SANCTIONS

The discipline tribunal ordered that the sanctions to be imposed on the Heshka parties in consequence thereof would be:

1. Fines ranging from \$2,000 to \$4,000 per finding of unprofessional conduct, within 90 days of the statement of costs being served;
2. Payment of 100% of the costs of the investigation, hearing, and enforcement of orders, within 90 days of the statement of costs being served; and
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557.

IN THE MATTER OF proceedings under section 108 of the *CPA Act* in respect of Grant Justin Tuts:

FACTS

On October 25, 2023, upon pleading guilty to the offences, Mr. Tuts was convicted in the Court of King's Bench of Alberta of three counts of sexual interference with a minor, contrary to section 151 of the *Criminal Code of Canada*, being an indictable offence. He was sentenced to 9 years' imprisonment.

OUTCOME

The discipline tribunal ordered that the registration of Mr. Tuts be cancelled under section 108(3) of the *CPA Act*.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Mary Arlene Cubero, the registrant against whom a complaint was made:

FACTS

In November 2020, Ms. Cubero commenced a 1-year term of employment in the accounting department of Organization C.

On February 27, 2021, Ms. Cubero submitted a mandatory, annual Continuing Professional Development Declaration for 2020. In it, she disclosed that she “was not in compliance with the annual nor the three-year rolling total requirements ... due to retirement from the workforce on January 15, 2020.” She did not disclose her employment with Organization C. She sought an exemption from the 2020 CPD requirements.

The CPA Alberta Registrations department asked Ms. Cubero to sign a Confirmation of Understanding in respect of the exemption from 2020 CPD requirements. Ms. Cubero signed the COU, acknowledging that she had withdrawn from paid and unpaid activities where there was reliance on her skills, knowledge, and experience. On the basis of the COU, the CPA Alberta Registrations Committee granted Ms. Cubero an exemption from the 2020 CPD requirements.

In April 2022, Ms. Cubero submitted her CPD Declaration for 2021. In it, she sought an exemption from the 2021 CPD requirements for health-related reasons. Following her request, she disclosed to Registrations her employment with Organization C, including at the time she signed the COU.

Ms. Cubero asserted that it was never her intention to lie about her employment status. She confessed to being distracted at the time of signing the COU. She stated that, at the time of signing the COU, she was facing an unexpected major health crisis and dealing with family medical issues.

FINDINGS

Arlene Mary Cubero admitted to unprofessional conduct, in that she associated with false and misleading information in that she signed the COU, attesting that she was not employed and initiated her 2021 fee renewal with CPA Alberta, representing the continued circumstances that she was not employed, when she knew or ought to have known, that the statement was false.

SANCTIONS

Arlene Mary Cubero and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Voluntary resignation of registration pursuant to section 75 of the *CPA Act*, such resignation to be effective as of the date the sanction agreement is approved and accepted, under the condition that, pursuant to section 56(2) of the *CPA Act* and in accordance with CPA Alberta Resolution 5.1.1.2, Ms. Cubero must return to CPA Alberta her certificates of membership, issued by the Society of Management Accountants of Alberta and by CPA Alberta, forthwith after approval and acceptance of this sanction agreement;
2. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
3. If Ms. Cubero fails to comply with these sanctions within the time specified, her registration will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Victor Wall and Victor H. Wall (the firm), the former registrants against whom a complaint was made:

FACTS

Mr. Wall was the sole proprietor of the Wall firm.

Rule 402 came into force on July 1, 2015. It requires any professional accounting firm (PAF) engaging in a professional or public accounting practice to use the descriptive style “Chartered Professional Accountant(s)”. When Rule 402 came into force, there was a 5-year grace period during which a PAF that, at the time, was duly registered with CMA Alberta could use the descriptive style “Certified Management Accountant(s)”.

From August 2019 to August 2021, Registrations made numerous attempts to contact Mr. Wall by email, letter, and telephone, reminding him of the deadline to change the Wall firm’s descriptive style, and providing direction on what was needed to enact the change. Mr. Wall only responded to a voice message, stating that he had been away.

The CPA Alberta Registrar made a complaint against Mr. Wall and the Wall firm. The CIC Secretary sent two letters, six weeks apart, to Mr. Wall, requiring a written response to the complaint. Mr. Wall did not respond to those letters.

Mr. Wall participated in an interview during the investigation of the complaint and maintained that, after 2018 – and certainly after passage of the 5-year grace period on July 1, 2020 – he did not use the descriptive style “Certified Management Accountant(s)”.

FINDINGS

Victor Wall and Victor H. Wall (the firm) admitted to unprofessional conduct, in that they:

1. Failed to cooperate with the regulatory processes of CPA Alberta with respect to the requirement to change the descriptive style of Victor H. Wall, the firm, from "Certified Management Accountant" to "Chartered Professional Accountant" by the deadline established in Rule 402.1 (b) of the CPA Alberta Rules of Professional Conduct; and
2. Failed to respond to the communications of the Registrar and the CIC Secretary which required a response, including failing to provide information and documents requested by them, on a timely basis, or at all.

SANCTIONS

Victor Wall and Victor H. Wall (the firm) and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$500 within 90 days of the statement of costs being served;
2. Payment of \$500 in costs of the investigation, hearing, and compliance with the orders, in accordance with CPA Alberta Bylaw 1601, within 90 days of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Mr. Wall and the Wall firm fail to comply with these sanctions within the time specified, their registrations will be deemed cancelled under Part 5 of the *CPA Act*.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Ummul Banin Honed Bhaimeya CPA, CGA, the registrant against whom a complaint was made:

FACTS

Company G1 and Company G2 were part of a group of companies. At a time that she was not registered as a professional accounting firm with CPA Alberta, Ms Bhaimeya was approached by MC, one of the directors of the G Group. Ms. Bhaimeya entered into an agreement to work on a part-time basis for the G Group in an “Accountant/Admin” role.

During the term of the agreement, Ms. Bhaimeya took direction from MC. She performed various bookkeeping services and some accounting services, in conjunction with the completion of statutory filings of the G Group. Among the accounting services and statutory filings that Ms. Bhaimeya performed or was expected to perform under the agreement were: preparation of monthly financial statements, as derived from G Group’s accounting software, for the directors of G Group, as requested by one of the directors or G Group’s accounting department; preparation of *T4 - Statement of Remuneration Paid* slips, as derived from G Group’s accounting software; and, filing and amending GST returns.

Ms. Bhaimeya stated that, since termination of the agreement, she has not taken up any such engagements, nor does she intend to do so in the future.

FINDINGS

Ummul Banin Honed Bhaimeya CPA, CGA admitted to unprofessional conduct, in that she conducted aspects of a public accounting practice while not properly registered as a professional accounting firm with CPA Alberta, including providing accounting services to Company A and Company B in conjunction with an engagement to prepare statutory information filings during the period October 2021 to February 2022.

SANCTIONS

Ummul Banin Honed Bhaimeya CPA, CGA and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Written reprimand;
2. Payment of \$1,000 in costs of the investigation, hearing, and compliance with the orders, in accordance with CPA Alberta Bylaw 1601, within 12 months of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Ms. Bhaimeya fails to comply with these sanctions within the time specified, her registration will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Samuel Mamah Martey CPA, CMA, the registrant against whom a complaint was made:

FACTS

Mr. Martey operated Global Professional Partners (GPP). GPP was not registered or insured as a professional accounting firm (PAF) with CPA Alberta.

On April 28, 2016, Mr. Martey first applied to CPA Alberta to register a PAF. Despite reassessments of the PAF application in April 2017 and October 2017, CPA Alberta determined that Mr. Martey was not eligible to register an unrestricted PAF in the areas of audit, review, compilation, accounting services, and taxation.

Starting on or about October 4, 2016, unbeknownst to CPA Alberta, GPP advertised itself on its website as a full-service accounting firm. It offered to perform review engagements and to provide financial statement preparation. GPP's website identified Mr. Martey as heading the firm.

On February 6, 2018, CPA Alberta determined that Mr. Martey was eligible to register a PAF. In particular, he was "eligible to provide services in the registration categories of Compilation and Other Regulated Services (those being accounting services and taxation)." CPA Alberta also notified Mr. Martey that he was not permitted to provide any aspect of a professional accounting practice or public accounting practice until he fulfilled all requirements for registration, and he received written approval from CPA Alberta.

Throughout February 2018, Mr. Martey and representatives of CPA Alberta corresponded by email about the latest PAF application assessment result. In particular, CPA Alberta explained to Mr. Martey that he had to provide evidence that various practical experience requirements had been met. At that point in time, Mr. Martey still had not registered a PAF.

On March 13, 2021, GPP issued an Independent Auditor's Report and financial statements for Foundation P for the year ended December 31, 2020. Then, on June 17, 2021, GPP issued a Review Engagement Report and financial statements for Foundation P for the year ended December 31, 2021. In May and September 2022, CPA Alberta was contacted by two separate members of the public. One of them provided the March 13, 2021 Independent Auditor's Report that GPP had issued in respect of Foundation P. The other one inquired about Foundation P's financial statements for 2021, which had a review report issued by GPP dated June 17, 2021, being 6 months prior to its year end.

In May and June 2022, CPA Alberta's registration department corresponded with Mr. Martey about the need for him to register a PAF before advertising to offer professional or public accounting practice services. At that time, Mr. Martey indicated that he would not take down the GPP website.

On September 29, 2022, Mr. Martey confirmed that he was "not rendering any service to the public currently." The GPP website had been taken down by then as well. Shortly thereafter, Mr. Martey gave CPA Alberta an undertaking not to practise as a CPA until Registrations notified him in writing that he was properly registered to practise public or professional accounting.

On October 28, 2022, Mr. Martey received Registrations' approval for the registration of Samuel Martey, Chartered Professional Accountant as a PAF.

FINDINGS

Samuel Mamah Martey CPA, CMA admitted to unprofessional conduct, in that he conducted aspects of a professional and public accounting practice while not properly registered as a professional accounting firm with CPA Alberta and while not insured in compliance with the Bylaws of CPA Alberta, including:

- a. on his website, Global Professional Partners, from October 4, 2016 to February 3, 2022, offering to provide services which he was not registered to provide;
- b. issuing the financial statements of Foundation P for the fiscal year ended December 31, 2020 with an attached Independent Auditor's Report dated May 13, 2021; and
- c. issuing the financial statements of Foundation P for the fiscal year ended December 31, 2021 with an attached Review Engagement report dated June 17, 2021.

SANCTIONS

Samuel Mamah Martey CPA, CMA and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$2,500 within 120 days of the statement of costs being served;
2. Payment of \$2,000 in costs of the investigation, hearing, and compliance with the orders, in accordance with CPA Alberta Bylaw 1601, within 120 days of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Mr. Martey fails to comply with these sanctions within the time specified, his registration will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Humayun Rashid CPA, the registrant against whom a complaint was made:

FACTS

Mr. Rashid CPA became a member of CPA Alberta on July 9, 2021. Prior to becoming a member of CPA Alberta, Mr. Rashid was enrolled in the CPA Professional Education Program as a Candidate.

Starting in December 2016, Mr. Rashid operated a company, Manie & Company Ltd., for which he was the sole director and a 50% shareholder. Mr. Rashid's wife was the other 50% shareholder. Manie & Co. was never registered with CPA Alberta as a professional accounting firm (PAF).

Starting in late 2019 or early 2020, Mr. Rashid provided personal tax and corporate accounting services to SK1, SK2, and their corporations, Alberta Co. 1 and BL Ltd. Among the specific services in which Mr. Rashid was involved were: filing SK1's personal income tax return for the 2019-2021 tax years; issuing a T4-Statement of Remuneration Paid to SK2 in 2020 and 2021 for employment income from Alberta Co. 1; and, through Manie & Co., preparing financial statements and corporate income tax returns and filing of GST returns for Alberta Co. 1, BL Ltd. and Alberta Co. 2 for the 2019-2021 tax years.

CPA Alberta's Corporate Registrations department explained to Mr. Rashid that registration of a PAF was required in order to perform personal tax services, among other services. Mr. Rashid stated to Corporate Registrations that he occasionally provided personal and corporate taxation services through Manie & Co. Corporate Registrations informed Mr. Rashid that he could not be associated with Manie & Co. because it was not a registered PAF. Corporate Registrations also informed Mr. Rashid that the services he was occasionally providing could only be provided through a registered PAF.

FINDINGS

Humayun Rashid CPA admitted to unprofessional conduct, in that he provided or offered to provide professional services of a public accounting practice, including filing GST returns, T4-Statement of Remuneration Paid slips, preparation of financial statements, and T2-Corporation Income Tax Returns while not properly registered as a Professional Accounting Firm with CPA Alberta from July 9, 2021 to March 15, 2024, through the entity Manie & Company Ltd. for clients, including Alberta Co. 1; BL Ltd.; and Alberta Co. 2.

SANCTIONS

Humayun Rashid CPA and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$1,500 within 7 months of the statement of costs being served;
2. Payment of \$2,000 in costs of the investigation, hearing, and compliance with the orders, in accordance with CPA Alberta Bylaw 1601, within 7 months of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Mr. Rashid fails to comply with these sanctions within the time specified, his registration will be cancelled.

IN THE MATTER OF a Sanction Agreement entered into by the Complaints Inquiry Committee and Mahmood Alam Shah CPA, CGA and Mahmood Shah Professional Corporation, Chartered Professional Accountant, the registrants against whom a complaint was made:

FACTS

Mr. Shah was the member designated by Shah PC for the purposes of receiving correspondence and answering questions from CPA Alberta on practice review matters.

Shah PC was subject to an initial practice review in 2020, the result of which was a non-comply assessment. Shah PC was subject to a first follow-up practice review in 2021, the result of which was a direction by the Practice Review Committee (PRC) for a member of Shah PC to attend a course on compilation engagements, to be completed by October 31, 2022.

On October 7, 2022, Mr. Shah completed a Compliance Declaration that Shah PC had complied with the PRC direction, and he submitted a Record of Completion certificate, certifying that Mr. US completed the course. In correspondence with Practice Review, Mr. Shah described Mr. US as his “part-time assistant” and “part-time employee”.

Shah PC was subject to a second follow-up practice review in 2022, during which the practice reviewer requested a copy of the Record of Completion in respect of the PRC direction, identified that Mr. US had made representations on behalf of a firm that was providing services to Shah PC’s clients, and questioned Mr. Shah about this, who confirmed that Mr. Saeed was not an employee of Shah PC.

In June and December 2023, Mr. Shah corresponded with Practice Review. He referred to Mr. US as “one of [his] part-time employees.” However, as Mr. Shah later told Practice Review, Mr. US was not an employee of Shah PC; he was employed by a company that provided services to some of Mr. Shah’s clients. He asked Practice Review to ignore Mr. US’s Record of Completion certificate. Mr. Shah later explained that he misunderstood the requirement that a member of Shah PC attend the course. He thought it was sufficient that an employee of Shah PC attend. Since Shah PC did not have any employees, Mr. Shah requested Mr. US – an acquaintance through their cultural community – to attend the course.

FINDINGS

Mahmood Alam Shah CPA, CGA and Mahmood Shah Professional Corporation, Chartered Professional Accountant admitted to unprofessional conduct, in that Mr. Shah made false or misleading representations that he knew, or should have known, were false or misleading with respect to his compliance with the July 4, 2022 direction of the PRC that a member of my firm must attend a professional development course.

SANCTIONS

Mahmood Alam Shah CPA, CGA and Mahmood Shah Professional Corporation, Chartered Professional Accountant and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Payment of a fine of \$1,500 within 30 days of the statement of costs being served;

2. If Mr. Shah has not taken the following courses directed by the PRC after the 2nd follow-up Practice Review:
 - a. Compilation Engagements – Overview of CSRS 4200 New Standard; and
 - b. Compilation Engagements – Application of CSRS 4200 New Standard;then, within one year, these courses or other courses which are acceptable to the CIC Secretary must be completed by Mahmood Alam Shah CPA, CGA, and evidence of completion of the courses must be provided to the Tribunal Secretary;
3. Payment of costs of the investigation, hearing, and compliance with the orders, in accordance with CPA Alberta Bylaw 1601, within 30 days of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
5. If Mr. Shah and Shah PC fail to comply with these sanctions within the time specified, their registrations will be cancelled.