

## **SUMMARY OF SANCTION AGREEMENT NOTICE OF CANCELLATION – REGISTRANT T**

On August 23, 2018 the registration of Registrant T was cancelled for failure to comply with an order agreed to in the below sanction agreement.

On July 13, 2017, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

### **Admissions**

Registrant T admitted to the allegations of unprofessional conduct as set out in the January 12, 2017 motion referring the matter to hearing in that he:

1. Failed to co-operate with the Practice Review process under Part 4 of *RAPA* in that he did not respond to communications from the Practice Review department of CPA Alberta, formerly the Institute of Chartered Accountants of Alberta, during the period February 27, 2015 to July 10, 2015 that required a response, with the exception of one email response on April 8, 2015.
2. Failed to co-operate with the conduct process under Part 5 of *RAPA* in that he did not respond to communications from the CIC Secretary of CPA Alberta or the investigator appointed to investigate the complaint made against him by the Practice Review Committee during the period August 28, 2015 to June 2, 2016 that required a response.

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, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

### **Sanctions**

Registrant T and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. a written reprimand;
2. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the issuance of the statement of costs;
3. mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557:
  - a. a summary of the sanction agreement's admissions and sanctions be provided to all provincial CPA bodies, CPA Bermuda and any other professional organization to which Registrant T belongs and CPA Alberta is aware, as of the date of this order;
  - b. a copy of the sanction agreement or a summary of the admissions and sanctions will be provided to anyone who directs an enquiry to CPA Alberta about the discipline history of Registrant T
  - c. the sanction agreement or a summary of the sanction agreement including the admissions and sanctions or both be published on the CPAA website on a named basis; and
  - d. a copy of the sanction agreement be provided to Quicklaw with all third parties names replaced with pseudonyms; and in accordance with the bylaws.
4. if Registrant T or Firm T fail to comply with the Tribunal's orders within the time specified, the registration of Registrant T and Firm T will be cancelled.
5. The registration of Registrant T is cancelled for failure to comply.