

SUMMARY OF DISCIPLINE REGISTRANT G

On February 10, 2017, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under that agreement Registrant G admitted to the allegations of unprofessional conduct as set out in the January 12, 2017 motion referring the matter to hearing in that, she:

1. failed to meet the statutory requirements of the *Income Tax Act* with respect to the filing of the corporate tax returns for Company A for the taxation years 2006 to 2013; and
2. failed to provide the financial statements and file the corporate tax return for Company A for the 2014 taxation year to her client and former business partner on a timely basis.

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.

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

1. a written reprimand;
2. payment of a fine of \$1,500;
3. 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;
4. 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 G 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 G;
 - 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.
5. if Registrant G, fails to comply with the sanctions of this agreement within the time specified, the registration of Registrant G will be cancelled and she will be required to return her membership certificates to CPA Alberta.