

**NOTICE OF CANCELLATION
SUMMARY OF SANCTION AGREEMENT
REGISTRANT M**

On January 23, 2019, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Admissions

Under that agreement Registrant M admitted to the allegations of unprofessional conduct as set out in the May 16, 2018 motion referring the matter to hearing in that he:

1. Failed to respond to a client in response to their requests for information or assistance with their outstanding tax matters;
2. Failed to communicate with the Canada Revenue Agency on a client's behalf in a timely way; and
3. Failed to promptly and adequately reply to communications to which replies were required from the Complaints Inquiry Committee Secretary and the CPA Alberta Investigator appointed to investigate the complaint.

Sanctions

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

1. a written reprimand;
2. payment of a fine of \$1,000 for each of allegations #1 to #3 within 30 days of the statement of costs being served;
3. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the statement of costs being served;
4. mandatory publication pursuant to section 98 of the *CPA Act* and bylaw 1550; and
5. if Registrant M fails to comply with these sanctions within the time specified, the registration of Registrant M will be cancelled.

The registration of Registrant M is cancelled.

Discipline Tribunal Secretary
January 2019