

SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT REGISTRANT M

The discipline hearing of Registrant M was held on October 11, 2019.

In the written decision of the discipline tribunal dated November 4, 2019, after all of the verbal and written evidence and the submissions placed before it, a discipline tribunal found Registrant M's conduct constitutes unprofessional conduct in that he:

- i. Failed to perform the professional services that he was engaged to perform in respect of his clients W.B, C.B and their corporation, OR Ltd., in accordance with the generally accepted standards of practice of the profession;
- ii. Failed to respond to the Canada Revenue Agency on behalf W.B and C.B on a timely basis in respect of OR Ltd.;
- iii. Filed personal tax returns for W.B and C.B for the 2014 taxation year in May 2015 without their review and authorization;
- iv. Failed to provide the requested information to the successor accountant, on a timely basis; and
- v. Failed to cooperate with the investigator and CPA Alberta with respect to the complaint of W.B by failing to respond to communications which required a response, including failing to provide information and documents requested by them.

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, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

ORDERS

The Tribunal issues the following orders:

- a. Fines
 - a. \$2000 in respect to allegation 1;
 - b. \$2000 in respect to allegation 2;
 - c. \$2000 in respect to allegation 3;
 - d. \$2000 in respect to allegation 4;
 - e. \$2000 in respect to allegation 5

to be paid on or before thirty (30) days of being served with the statement of costs.

- b. Continuing Education

The Tribunal orders that Registrant M complete a course, approved by the CIC Secretary, on practice management prior to any reinstatement.

- c. Costs

Registrant M pay all of the reasonable costs for the indemnification of the accounting organization for the costs relating to the review of complaints, the investigation and the discipline tribunal hearing within thirty (30) days of the issuance of the statement of costs;

d. Publication

The Tribunal further orders that the decision is to be published as soon as practicable after the decision is issued, in accordance with Section 98 of the CPA Act and CPA Alberta Bylaws 1550-1557,

e. Cancellation of Registration

Registrant M's registration was cancelled on July 30, 2019 and has remained cancelled since that date. The Tribunal orders this registration to remain cancelled until Registrant M fully complies and completes orders (a) through (d). If Registrant M fails to comply with the Tribunal's orders within the time limits specified, his registration will remain cancelled and he will be required to return his membership certificates.

Discipline Tribunal Secretary
January 2020