

## **SUMMARY OF SANCTION AGREEMENT REGISTRANT B**

On 23<sup>rd</sup> day of December 2020, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of section 74 of the *Chartered Professional Accountants Act*.

Registrant B, admitted the allegations of unprofessional conduct as set out in the March 6, 2020 motion referring the matter to a hearing, in that he:

1. Failed to respond to communications from MT and ISEDC, with information and documents requested by them; and,
2. Failed to cooperate with the investigator and CPA Alberta with respect to the complaint of MT 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 Accounts 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.

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

1. Written reprimand;
2. Payment of a fine of \$2,500 for each of allegations #1 and #2, 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 issuance of the statement of costs;
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
5. If Registrant B fails to comply with the Tribunal's orders within the time specified, the registration of Registrant B will be cancelled.

Discipline Tribunal Secretary  
January 2021