

SUMMARY OF SANCTION AGREEMENT UMMUL BANIN HONED BHAIMEYA, CPA, CGA

On June 6, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Ummul Banin Honed Bhaimeya, CPA, CGA, admitted to the allegations of unprofessional conduct as set out in the December 5, 2023 motion referring the matter to a hearing, in that she:

1. Conducted aspects of a public accounting practice while not properly registered as a professional accounting firm with CPA Alberta, including providing accounting services to Company A and Company B in conjunction with an engagement to prepare statutory information filings during the period October 2021 to February 2022.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2 or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND, Ummul Banin Honed Bhaimeya, CPA, CGA, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of \$1,000 in costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 12 months of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Ummul Banin Honed Bhaimeya, CPA, CGA fails to comply with the Tribunal's orders within the time specified, the registration of Ummul Banin Honed Bhaimeya, CPA, CGA will be cancelled.

Discipline Tribunal Secretary
June 2024