

**SUMMARY OF SANCTION AGREEMENT  
ERIN BRINER, CPA, CMA AND BRINER & ASSOCIATES PROFESSIONAL CORPORATION,  
CHARTERED PROFESSIONAL ACCOUNTANTS**

On October 10, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Erin Briner, CPA, CMA and Briner & Associates Professional Corporation, Chartered Professional Accountants, admitted to the allegations of unprofessional conduct as set out in the June 10, 2024 motion referring the matter to a hearing, in that:

1. Erin Briner, CPA, CMA, failed to sustain professional competence in all the areas in which she and Briner & Associates Professional Corporation, Chartered Professional Accountants were providing professional services, in that three practice reviews conducted of Briner & Associates Professional Corporation, Chartered Professional Accountants identified serious deficiencies in the following areas:
  - a. Compliance with Canadian generally accepted accounting principles in the preparation of financial statements;
  - b. Compliance with Canadian generally accepted standards on review engagements; and
  - c. Compliance with Canadian standard on quality control;

and

2. Erin Briner, CPA, CMA, failed to cooperate with the regulatory processes of CPA Alberta in that she did not attend the directed professional development courses as directed by the Practice Review Committee in the 1<sup>st</sup> follow-up Practice Review and 2<sup>nd</sup> follow-up Practice Review conducted of Briner & Associates Professional Corporation, Chartered Professional Accountants by the specified deadlines.

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 Erin Briner, CPA, CMA and Briner & Associates Professional Corporation, Chartered Professional Accountants, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. 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;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Erin Briner, CPA, CMA and Briner & Associates Professional Corporation, Chartered Professional Accountants fail to comply with the Tribunal's orders within the time specified, the registration of Erin Briner, CPA, CMA and Briner & Associates Professional Corporation, Chartered Professional Accountants will be cancelled.

Discipline Tribunal Secretary  
October 2024