

SUMMARY OF SANCTION AGREEMENT MARY ARLENE CUBERO

On May 29, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Mary Arlene Cubero, 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. Associated with false and misleading information in that she signed a Confirmation of Understanding document, attesting that she was not employed and initiated her 2021 fee renewal with CPA Alberta, representing the continued circumstances that she was not employed, when she knew or ought to have known, that the statement was false.

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, Mary Arlene Cubero and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Voluntary resignation of registration pursuant to section 75 of the *CPA Act*, such resignation to be effective as of the date the sanction agreement is approved and accepted, under the condition that, pursuant to section 56(2) of the *CPA Act* and in accordance with CPA Alberta Resolution 5.1.1.2, Mary Arlene Cubero will return to CPA Alberta her certificates of membership, issued by the Society of Management Accountants of Alberta and by CPA Alberta, forthwith after approval and acceptance of this sanction agreement;
2. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
3. If Mary Arlene Cubero fails to comply with the Tribunal's orders within the time specified, the registration of Mary Arlene Cubero will be cancelled.

Discipline Tribunal Secretary
May 2024