

SUMMARY OF SANCTION AGREEMENT ROBIN ENG, CPA, CMA

On February 11, 2025, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Robin Eng, CPA, CMA, admitted to the allegations of unprofessional conduct as set out in the September 5, 2023 motion referring the matter to a hearing, in that he:

1. As Director of Finance of Company A, failed to perform professional services with due care or in accordance with professional standards of practice, in that he:
 - a. Failed to file the Periods 6-11 Canada Emergency Wage Subsidy ("CEWS") claims for Company A, representing that they were filed, representing that he had made calls to the Canada Revenue Agency with respect to the CEWS claims filings that he had not made.
 - b. Failed to file the returns and pay the amounts due for the Federal Fuel Charge (Carbon Tax) for Company B for the period February 2020 to August 2021 and representing that they were filed, and, representing that he had made calls regarding the Federal Fuel charges that he had not made.
 - c. Failed to file the required reporting pursuant to Company A's credit agreement with its lender, CIBC, on a timely basis, or at all - including:
 - i. margin reports, which were to be submitted by the end of each month;
 - ii. quarterly financial statements with debt covenant calculations, which were to be submitted within 45 days of quarter end; and
 - iii. annual financial statements with a one-year forecast including cash flow, balance sheet and covenant ratios, which were to be submitted within 120 days of the fiscal year end, April 30;
 - d. Failed to report a Statement of Claim against Company C, delivered to Company A on March 18, 2020, to Company A's insurers, which he was required to do and representing that he had checked call logs to determine when he had notified the insurers when he had not;
2. Failed to cooperate with the CIC Secretary and the CPA Alberta Investigator with respect to the complaint of N.K. by failing to respond on a timely basis to communications which required a response.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND Robin Eng, CPA, CMA, 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 \$5,000 for allegation #1 within 365 days of the statement of costs being served;
3. Payment of a fine of \$2,500 for allegation #2 within 365 days of the statement of costs being served;
4. Within one year, completion of a course which is acceptable to the CIC Secretary, on the topic of ethics. Evidence of completion of the course must be provided to the Tribunal Secretary. If the course is not completed within one year, the registration of Robin Eng, CPA, CMA is to be suspended immediately and without notice for a term of one year;
5. Payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, capped at \$7,500, within 365 days of the statement of costs being served;
6. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
7. If Robin Eng, CPA, CMA fails to comply with the Tribunal's orders within the time specified, the registration of Robin Eng, CPA, CMA will be cancelled.

Discipline Tribunal Secretary
February 2025