

SUMMARY OF SANCTION AGREEMENT SAMUEL MAMAH MARTEY, CPA, CMA

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*.

Samuel Mamah Martey, CPA, CMA, admitted to the allegations of unprofessional conduct as set out in the May 23, 2023 motion referring the matter to a hearing, in that he:

1. Conducted aspects of a professional and public accounting practice while not properly registered as a professional accounting firm with CPA Alberta and while not insured in compliance with the Bylaws of CPA Alberta, including:
 - a. on his website, Global Professional Partners, from October 4, 2016 to February 3, 2022, offering to provide services which he was not registered to provide;
 - b. issuing the financial statements of Company A for the fiscal year ended December 31, 2020 with an attached Independent Auditor's Report dated May 13, 2021; and
 - c. issuing the financial statements of Company A for the fiscal year ended December 31, 2021 with an attached Review Engagement report dated June 17, 2021.

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, Samuel Mamah Martey, CPA, CMA, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$2,500 within 120 days of the statement of costs being served;
2. Payment of \$2,000 in costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 120 days of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
4. If Samuel Martey, CPA, CMA fails to comply with the Tribunal's orders within the time specified, the registration of Samuel Martey, CPA, CMA will be cancelled.

Discipline Tribunal Secretary
June 2024