

Discipline Notice

On April 24, 2020, a panel of the Discipline Committee (the “Panel”) of the Chartered Professional Accountants of Manitoba (“CPA Manitoba”) held a hearing into the charges against Mr. Dennis Goossen, a candidate registered with CPA Manitoba and with the Chartered Professional Accountants Western School of Business (the “Candidate”).

The Candidate did not appear before the Panel in person nor was he represented by counsel, although he had been properly served with the Notice of Hearing and the Charges of Professional Misconduct (the “Charges”). The Panel was advised that a plea agreement had been reached between the Candidate and the Complaints Investigation Committee (the “CIC”) wherein:

- the Member would plead guilty to charge 1 of the Charges;
- charge 2 would be stayed by the CIC; and
- a joint recommendation would be made regarding penalty.

The Panel heard submissions from counsel for CIC regarding charge 1. The Panel was advised that commencing in or about November 2018 and continuing thereafter, the Candidate represented himself to certain members of the public as being eligible and qualified to provide reserved, public accounting services or other regulated public accounting services, at a time when the Candidate was not eligible or qualified to do so.

The Panel accepted the Candidates plea of guilty to charge 1 and found him guilty of professional misconduct. The Panel found the Candidate had breached the following sections of the Chartered Professional Accountants Act (the “Act”):

s.38(2) - Subject to subsections (3) and (4), no person other than the following persons shall provide a reserved public accounting service to any other person:

- (a) a member who is authorized to provide public accounting services, providing a reserved public accounting service either under the member's own name or through a sole proprietorship;
- (b) a firm, whose permit authorizes it to provide public accounting services, providing a reserved public accounting service through one or more members authorized to provide public accounting services;
- (c) a professional corporation, whose permit authorizes it to provide public accounting services, providing a reserved public accounting service through one or more members authorized to provide public accounting services.

Charge 2 was stayed as part of the plea agreement. The Panel ordered the Candidate be required to satisfactorily complete an ethics course, satisfactory to the Complaints Investigation Committee of CPA Manitoba, prior to obtaining his CPA designation and prior to being entitled to register with CPA Manitoba.



In addition to the ethics course, the Panel ordered costs in the amount of \$1,000 and recommended that notice of the decision be published in accordance with 84(1) of The Chartered Professional Accountants Act.

Inquiries regarding this matter or the compliant process can be obtained from:

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