IN THE MATTER OF

CHARTERED PROFESSIONAL ACCOUNTANTS OF BRITISH COLUMBIA

("CPABC")

AND
A COMPLAINT AGAINST

CRAIG BLYTH PRENTER, CPA,CGA

("Member")

DECISION

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1. The Member received his CGA designation in 1996, and his CPA,CGA designation in 2015. The Statement of Complaint alleges multiple violations by the Member of the *CPABC Code of Professional Conduct.*

Background

2. The facts are not in dispute. The Member admitted that all of the facts and allegations in the Statement of Complaint are correct and true. The facts were also amplified in testimony adduced at the hearing from the Member, CPABC Investigator, Meyer Mattuck, Sarah Goldstein, and Kylie Goldstein, each of whom is identified in the Statement of Complaint, which is attached to this Decision as Appendix 1.

Considerations

3. The Member's admissions acknowledged that he breached Section 51(6) of the *Chartered Professional Accountants Act*, as well as Rules 101.l, 104.1,104.2, 201.1, 202.1, 203, and 206.1 of the *CPABC Code of Professional Conduct*, and that by doing so he committed professional misconduct in violation of Sections 53(2)(c) and (e) of the *Act*.

4. The provisions of the *Act* and the *Code of Conduct* which the Member contravened impose high standards on Chartered Professional Accountants. They are mandatory because they are fundamental to the duties and responsibilities of Chartered Professional Accountants and their obligations to the public and the profession.

5. Whether assessed individually or cumulatively as a whole, the Member's misconduct fell substantially below the standards of conduct expected of a member of the profession, and which are relied on by the public. What is particularly disturbing is that the Member's total lack of professional behaviour is inexplicable, and there is nothing to show that he cared about the consequences of his conduct. Despite their repeated requests, and knowing he was causing them distress and loss, he did not communicate with his clients. And despite its repeated efforts to engage with him, he did not cooperate with the CPABC.

6. The Panel is also mindful that the Member's misconduct did not relate to isolated incidents. It reflects a consistent pattern of disregard for his professional duties and obligations over a long period of time, which made a complex situation even more complicated and costly, and which the Member made no attempt to remediate. Neither did the Member provide the Panel with any medical or other explanatory or exculpatory justification for his behavior. In the result, the Panel is compelled to conclude that, although the Member is willing to accept responsibility for his conduct, there is no evidence to suggest it can be rehabilitated or is capable of change.

<u>Conclusion</u>

7. Accordingly, the Panel hereby orders that:

   a. the membership of Craig Blyth Prenter in the CPABC is hereby cancelled;

   b. Craig Blyth Prenter pay to the CPABC, pursuant to section 53(40)(f) of the *Chartered Professional Accountants Act,* a fine in the amount of $15,000;

   c. Criag Blyth Prenter pay to the CPABC, in accordance with the *Tariff of Costs* in Bylaw Regulation 1208/1, its costs relating to the hearing, and the investigation resulting in the hearing, immediately upon being presented with its Statement of Costs, in regard to which the Panel reserves the jurisdiction to determine the amount of the costs in the event of a disagreement between Mr. Prenter and the CPABC; and

d. In addition to named publication of this Decision on the CPABC website and in appropriate newspapers as determined by the CPABC, the CPABC may also publish it on the website of the Canadian Legal Information Institute (CanLII) and other social media.

June 30, 2026

"Robert Watts"

For the Panel:
Robert N. Watts, FCPA, FCA, Chair
Katherine Angus, FCPA, FCA
Dawn Demery, CPHR

[**APPENDIX 1** to CPABC-PRENTER Panel Decision, June 29, 2026]

IN THE MATTER OF THE ORGANIZATION OF CHARTERED PROFESSIONAL ACCOUNTANTS OF BRITISH COLUMBIA

AND IN THE MATTER OF A COMPLAINT AGAINST CRAIG BLYTH PRENTER, CPA, CGA

STATEMENT OF COMPLAINT

I. INTRODUCTION - MATTER 24-088

1. On June 24, 2015, the *Chartered Professional Accountants Act*, S.B.C. 2015, c. 1 (the "***CPA Act***") came into force, amalgamating the Certified General Accountants Association of British Columbia, the Certified Management Accountants Society of British Columbia ("**CGA-BC**"), and the Institute of Chartered Accountants of British Columbia to establish the Organization of Chartered Professional Accountants of British Columbia ("**CPABC**") as the unified professional regulatory body for professional accountants in British Columbia.

2. In or about 1996, Craig Blyth Prenter, CPA, CGA ("**Prenter**") was admitted to membership in CGA-BC, and became a member of CPABC pursuant to section 78(a) of the *CPA Act*.

3. Prenter is a partner of the firm Manning Elliott LLP in Vancouver, BC, having joined Manning Elliott LLP in or about August, 2014. Prenter provides individual, corporate, estate and trust taxation, business transition and tax planning, and general business advisory services primarily to owner-managed private companies.

4. Prenter was Estelle Fogell's accountant for many years.

5. Estelle Fogell was the grandmother of the complainant in this matter, Sarah Goldstein ("**Sarah**").

6. In or about March, 2022, Estelle Fogell passed away.

7. In or about March, 2022, Prenter and Mark Fogell (one of Estelle Fogell's sons and Sarah's uncle) were appointed as Executors[1] and Trustees[2] of the Estate of Estelle Fogell.

8. The Beneficiaries of the Estate of Estelle Fogell are her three children; Melanie Goldstein ("**Melanie**"), who passed away on or about March 18, 2023; Mark Fogell; and Wayne Fogell.

9. Melanie had four children: Sarah, Kylie ("**Kylie**"), Daniel, and Carie Goldstein.

10. Due to Melanie's passing, her children have inherited Melanie's interest in the Estate of Estelle Fogell.

11. Daniel Goldstein is the Executor and Trustee of the Estate of Melanie.

II. FACTUAL BACKGROUND

Allegations Made by Sarah Against Prenter

12. Sarah has made the following specific complaints against Prenter:

    (a) he has failed to respond to various inquiries from the beneficiaries;

    (b) he has failed to complete work on the Estate of Estelle Fogell in a timely way;

    (c) he has failed to provide basic accounting for the Estate of Estelle Fogell;

    (d) he has failed to pay Estelle Fogell's funeral expenses, resulting in her headstone not being installed by the cemetery for two years;

    (e) he has incurred unnecessary costs in regard to the Estate of Estelle Fogell by placing her furniture in storage rather than selling it;

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[1] An executor is a person (or organization) named in a will to administer and distribute an estate according to the will's provisions.

[2] A trustee is a person (or organization) that manages a personal trust on behalf of one or more beneficiaries.

(f) due to his delay in dealing with the Estate of Estelle Fogell, he has exposed her Estate to higher capital gains taxes; and

(g) he has unreasonably refused to step down from his role as Executor and Trustee of the Estate of Estelle Fogell, particularly after Sarah requested that he do so.

Prenter's Failure to Deal Promptly with the Estate of Estelle Fogell

13. Prenter failed to complete the estate work relating to the Estate of Estelle Fogell in a timely way and failed to provide the beneficiaries with a proper accounting in a timely way, or at all.

14. On or about April 11, 2024, Sarah delivered correspondence to Prenter that stated, in part:

> It is now more than 2 years since the passing of my grandmother. {This} is causing me great stress and anxiety that the estate appears to be a long way from being dealt with.
>
> I understand that it has been suggested to you some time ago that an alternative executor be appointed or a firm that specialises in that field take over responsibly for the estate.
>
> I would be grateful if you would confirm what is currently happening and/or whether you would rather the matter be transferred to someone else.

15. Prenter failed to respond to Sarah's correspondence of April 11, 2024 and failed to provide her with any information in response to her inquiry.

16. On or about May 2, 2024, Sarah delivered correspondence to Prenter that stated, in part:

> I have still not heard back from you after my last e-mail asking for an update. I would like to know the status of the cranberry farms. I understand that they are a limited partnership and that they may not want foreign ownership.
>
> I appreciate that you are not paid to complete the tasks associated with being an executor to my grandmother's estate. However, I do not think that is an acceptable reason to consistently ignore emails.
>
> If settling the rest of her estate is no longer feasible then I would strongly encourage that you allow someone else to take this over so that this can be settled as a matter of urgency.

> …
>
> Can you please confirm the next steps with regards to the cranberry farms.

17. Prenter failed to respond in a timely way to Sarah's correspondence of May 2, 2024 and failed to provide Sarah with any information in response to her inquiry.

18. It was only after Sarah delivered correspondence to Prenter on or about July 12, 2024 advising that due to the lack of progress with the Estate of Estelle Fogell, her mental health was starting to decline, that Prenter responded to her on or about July 15, 2024, and stated:

> We are working to wrap things up.
>
> We are currently completing the corporate year end.

Prenter's Failure to Respond in a Timely Way to Inquiries from the Beneficiaries and Others

A. Failing to Respond to Correspondence From Counsel for the Executor of the Estate of Melanie

19. On or about January 22, 2024, Michael Scott ("**Mr. Scott**"), a lawyer with Clark Wilson LLP who was representing the Executor of the Estate of Melanie, delivered correspondence to Prenter that stated, in part:

> We are creeping up toward the 1 year anniversary of Melanie's passing (March, 2023). Would you be available for a phone call to discuss tax planning options on account of Melanie's interest in D. Fogell Associates. I figured you would be a good person to connect with on this given your involvement.
>
> I've copied Arielle[3] here as well, who I believe is still your legal counsel.
>
> …

[3] Mr. Scott's reference to "Arielle" was to Arielle Lavender ("**Ms. Lavender**"), a lawyer with Richards Buell Sutton LLP ("**RBS**"). Ms. Lavender and Michael Lee ("**Mr. Lee**"), another lawyer then with RBS, represented Prenter and Mark Fogell in this matter.

> My client (Daniel Goldstein), Executor of Melanie's estate, will retain his own accountant to handle Melanie's tax filings. We're just looking for input on the company side.
>
> Here's my availability:
>
> …
>
> Let me know if anything works in there for you.

20. Prenter arranged a telephone call with Mr. Scott on or about January 30, 2024 to discuss Mr. Scott's correspondence of January 22, 2024.

21. On or about February 20, 2024, Mr. Scott delivered correspondence to Prenter that stated, in part:

> I just wanted to check in with you on this matter. We had discussed mapping out a plan for splitting out funds from D. Fogell & Associates (including a potential pipeline for Melanie's estate). Any progress on this?

22. Prenter failed to respond to Mr. Scott's correspondence of February 20, 2024 and failed to provide Mr. Scott with the information that he had requested.

B. Failing to Respond to Correspondence From Kylie in a Timely Way, or at all, and Failing to Pay for a Headstone for Estelle Fogell in a Timely Way

23. On or about February 12, 2024, Kylie delivered correspondence to Prenter advising that in March, 2024, it will have been two years since Estelle Fogell had passed away, and that her grave still did not have a headstone. Kylie stated, in part:

> … there is an outstanding payment of $9,900.00. Surely this is something that can be paid out from the estate and should've been taken care of by now.
>
> Is this something that you can help with?

24. Prenter failed to respond in a timely way to Kylie's correspondence of February 12, 2024.

25. On or about February 15, 2024, Kylie delivered correspondence to Prenter that stated, in part:

> … hoping for a quick response here.
>
> If you're not able to help with this let us now.
>
> We need to have her headstone taken care of.

26. Prenter failed to respond to Kylie's correspondence of February 15, 2024.

27. On or about February 20, 2024, Kylie delivered correspondence to Prenter that stated, in part:

> Trying again here
>
> Can you please respond. If you can't help us with this then please let me know

28. On or about February 21, 2024, Prenter delivered correspondence to Kylie that stated, in part:

> This is definitely something that can be taken care of by the estate. Can you have a copy of the outstanding invoice forwarded for payment.

29. On or about February 21, 2024, Kylie forwarded the invoice for the headstone for Estelle Fogell to Prenter and stated, in part:

> Please let me know what next steps are to have this taken care of.

30. Prenter failed to respond to Kylie's correspondence of February 21, 2024 and failed to inform her of the next steps required to arrange for payment of Estelle Fogell's headstone.

31. On or about February 27, 2024, Kylie delivered correspondence to Prenter that stated, in part:

> Following up on this. Please confirm receipt of this invoice and let us know when it's taken care of.

> We'd like to have my grandmother's headstone taken care of before we reach the two year mark of her passing. We cannot do that unless it's paid for.
>
> It's very upsetting and would like your help to expedite this payment so we can move forward.

32. On or about February 29, 2024, Prenter delivered correspondence to Kylie confirming that he had received the invoice and "am arranging payment".

33. On or about March 6, 2024, Kylie delivered correspondence to Prenter that stated, in part:

> Any update on when payment will be received?
>
> They cannot begin to cut the stone for the headstone until payment is received. It also takes up to two weeks for them [*sic*] to be made. Not including the time to get a mock up.
>
> …
>
> We have an unveiling (a ceremony at the cemetery) scheduled for April 14 so we need this taken care of quite quickly please for this deadline.

34. Prenter failed to respond in a timely way to Kylie's correspondence of March 6, 2024.

35. On or about March 12, 2024, Kylie delivered correspondence to Prenter that stated, in part:

> … I'd really like an update about the invoice payment.
>
> The headstone cannot be prepared or cut until payment is received. We are moving forward with a ceremony for April 14, so we need ample time to have it ready.

36. On or about March 13, 2024, Prenter delivered correspondence to Kylie that stated, in part:

> Payment is on the way.
>
> …

> I will follow up … to ensure payment has been received.

37. On or about March 22, 2024, Kylie delivered correspondence to Prenter advising that the Beth Israel Synagogue had not yet received payment for the headstone. Kylie asked Prenter to check on this, and stated:

> We're getting down to the wire of not having enough time for the headstone to be cut.

38. Prenter failed to respond to Kylie's correspondence of March 22, 2024.

39. Prenter failed to arrange for payment to Beth Israel Synagogue (for Estelle Fogell's headstone) until after March 22, 2024.

C. Failing to Respond to Correspondence from Sam Fogell

40. On or about January 18, 2024, Sam Fogell ("**Sam**"), Mark Fogell's son, delivered correspondence to Prenter to advise that Mark Fogell has asked him if he would replace Prenter as Executor of the Estate of Estelle Fogell, subject to Prenter stepping down. Sam stated that he would be willing to serve in this role, subject to reviewing an accounting of the expenses and distributions of the Estate of Estelle Fogell.

41. Prenter failed to respond to Sam's correspondence of January 18, 2024 and failed to provide him with an accounting of the expenses and distributions of the Estate of Estelle Fogell.

42. On or about March 27, 2024, Sam delivered correspondence to Prenter that stated, in part:

> With tax time upon us I just wanted to make sure that the necessary steps had been taken to ensure that double taxation wasn't going to occur. I know there was a conversation around planning to avoid it, and the decision was made to take the necessary steps, but I have not been provided any notification that same has occurred so wanted to reach out to ask for confirmation that this has been addressed.

43. Prenter failed to respond to Sam's correspondence of March 27, 2024.

44. On or about June 3, 2024, Sam delivered correspondence to Prenter and Ms. Lavender that stated, in part:

> As the protector of the Mark Fogell trust I am writing to demand an accounting of Estelle Fogell's Alter Ego Trust.
>
> As a beneficiary I am also putting you on notice that you have missed the 2-year deadline contained within section 99 of the trustee act [*sic*] requiring the presentation of an accounting to the beneficiaries. I have not, and am not, waiving any obligations you owe the estate/trust/beneficiaries.
>
> Due to a lack of communication I am concerned that:
>
> 1. the delays of the executors/trustees have potentially resulted in double taxation (which if this has occurred it is likely the result of negligence) since we were notified by Manning Elliot that it would take action to avoid this;
>   a. I have not received any response to the attached email in respect of this issue
> 2. there will be unnecessary capital gains taxes as a result of certain beneficiaries wanting their portion of those stocks which are at CIBC Woody Gundy sold and cashed out – so there is no reason for them to hold those stocks past the upcoming increased capital gains inclusion rate.
>
> I respectfully request that you attend to this matter urgently.

45. Prenter failed to respond to Sam's correspondence of June 3, 2024 and failed to provide him with any of the information that he had requested.

46. On or about July 12, 2024, Sam delivered correspondence to Prenter and Mark Fogell with a re line that stated "executors/trustees – time has come to do the job or make a change", which stated, in part:

> CIBC told me that they believe the stocks at CIBC are outside of the trust and subject to probate, and that they don't think probate has commenced. Hopefully they are mistaken, or I misheard.
>
> Sarah and Kylie … are desperate to receive their inheritance. They keep asking me for help. I can't help because I am not an executor and not a trustee and am not the estate's accountant or lawyer.
>
> You are both … very busy with other higher priority issues in your lives … --given the foregoing, and that we are years into this (and have missed statutory deadlines) – why don't you pass this off to a trust company, or a law firm like Clark Willson, to just finish the job?

Thank you for giving this path forward serious consideration.

47. Prenter failed to respond to Sam's correspondence of July 12, 2024.

48. As a result of Sarah's complaints as referred to in paragraph 12 above, she was forced to retain counsel.

D. Failing to Respond to Correspondence from Mark Weintraub, KC

49. On or about December 10, 2024, Mark Weintraub, KC ("**Mr. Weintraub**"), a lawyer with Clark Wilson LLP who had been retained by Sarah, delivered correspondence to Ms. Lavender that stated, in part:

> We write to advise that Daniel Goldstein has resigned as Protector of the trust created for Melanie Fogell ("**Melanie**") and her issue ("**Melanie's Fund**") pursuant to the power of appointment exercised by Estelle Fogell on November 8, 2021 (the "**Deed of Appointment**"), which power is granted to Estelle through the AE Trust. Daniel has appointed Sarah Goldstein ("**Sarah**") to act as Protector in his place, and Sarah has accepted her appointment.
>
> We have been retained by Sarah in her capacity as Protector of Melanie's Fund.
>
> Our client is dissatisfied with the progress of the administration of the AE Trust. To make matters worse, your latest email dated October 30, 2024 suggests that your clients have no plan in place to move the administration forward. <u>We are now closing in on the 3rd anniversary of Estelle's date of death. This is not an acceptable timeline for completion of a trust administration, generally, and not an acceptable timeline for where the AE Trust administration currently stands, specifically. Given the delays, with no justifiable reason, and given the fact that there does not appear to be any plan in place on the part of the Trustees to proceed with the administration, it is our view that your clients are in breach of their fiduciary obligations.</u>
>
> Our client is prepared to commence litigation against your clients to seek their removal as Trustees of the AE Trust with costs. However, in an attempt to resolve this matter without litigation, our client proposes the following:
>
> 1. Your clients both resign as Trustees of the AE Trust immediately, and appoint a third party to be proposed and approved by our client to act as a replacement Trustee to see through the final stages of administration of the AE Trust;
>
> 2. As part of your clients' resignation, our client expects a complete accounting of the AE Trust up to the date of the Trustees' resignation

> and ask that your client takes all the necessary steps to facilitate a smooth transition of trusteeship.
>
> As has been mentioned to you in previous correspondence, we have not been provided with a copy of the AE Trust deed, so the mechanics behind effecting a change of trustee are unknown to us. We ask that you provide our office with a copy of the AE Trust deed.
>
> We look forward to your response by no later than December 20, 2024. (Emphasis added)

50. On or about March 1, 2025, Mr. Weintraub delivered correspondence to Mr. Lee that stated, in part:

> I would really like to be able to have the material received before I leave.
>
> I think your clients have had several weeks to review the documents. I totally understand why you needed time as solicitor to conceive of the plan and draft the various documents.
>
> But at the stage your clients only need your explanation and sign off. That should be accomplished easily enough unless they have significant objections.
>
> If you recall the main source of irritation on our client's end leading to the quite expensive and unnecessary hiring of counsel was because of a lack of a responsiveness of your clients. Promises were made of dealing with matters and those promises were not kept.
>
> Continued delay by your clients (not you) will be seen as disrespectful. We are all waiting to move forward. I would ask that you urgently move forward-delays only create a very negative perception. We are not there yet where there is a negative perception because I have explained to all concerned the challenge you have had in drafting the documents and you have been responsive but if we do not receive the documents Monday or Tuesday I am really concerned that the good will created by your clients' offering to disengage may be undermined.
>
> When things drag on - the person waiting doesn't really know if it will ever end and it just creates unnecessary feelings of being disrespected.
>
> I use that term because everyone's time is valuable - not just your clients. The fact that I have to keep writing is something that I don't want to do; the fact that the clients are wondering when this will end us something they don;'t [*sic*] want to do; Truvera[4] is wondering as is Michael Scott. Please stress to

[4] Mr. Weintraub's reference to "Truvera" was to Truvera Trust Corporation.

> your clients that is not fair to keep so many people in abeyance because everyone simply wants to move forward and complete these matters.
>
> Thank you for your priority attention.

51. Prenter through his counsel failed to adequately respond to the requests made by Mr. Weintraub. Sarah described the situation this way in correspondence dated March 6, 2025 to CPABC's Investigator[5] (the "**Investigator**"):

> I am attaching the email that Mark Weintraub sent in December 2024 to the estate lawyers. We asked for him to be get involved as we were not getting anywhere with Mr. Prenter in getting the accounts or having any updates about what was happening with the estate. We agreed that Mark Weintraub would tell them that we were prepared to go to court because they had a duty since over 2 years had passed to provide the accounts. Our main issue was with Mr Prenter as he was the professional involved and wanted him to either provide the information or agree to stepping down.
>
> …
>
> The information that Mr. Weintraub is referring to [in his correspondence of March 1, 2025] is all of the documents related to the estate and the accounting so that the estate can be passed over to Truvera[6], a trust company. On Tuesday, I received an email and an e-binder of documents from the Estate Lawyers. Within that information is 1 page of accounting that is the same accounting that Mr Prenter provided months ago that was deemed unacceptable by our legal team.
>
> … Mr. Prenter has still failed to answer our questions about our grandmother's belongings and where they are being stored. This information is not held within the e-binder which is 315 pages of documents.
>
> I have asked our legal team to go back to the Estate lawyers to get the answers to my questions before I am prepared to sign a release.
>
> There are no emails from Mr Prenter but as mentioned above there has been an update from the estate lawyer.
>
> …

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[5] The word "Investigator" as used in this Statement of Complaint refers to a CPA member in good standing appointed under CPABC Bylaw 1102 to conduct an investigation under section 51 of the *CPA Act*.

52. On or about March 6, 2025, Prenter resigned as the Executor and Trustee of the Estate of Estelle Fogell. As of that date, Prenter had failed to provide a proper accounting of the Estate of Estelle Fogell and had failed to comply with section 99 of the *Trustee Act*, R.S.B.C. 1996, c. 464.

Prenter's Failure to Cooperate with CPABC's Investigation

B. Failing to Cooperate with CPABC's Manager, Professional Conduct

53. On or about July 4, 2024, CPABC's Manager, Professional Conduct (the "**Manager, Professional Conduct**") delivered correspondence to Prenter informing him of Sarah's complaint of professional misconduct in this matter and asking him to respond to Sarah's complaint against him by July 18, 2024.

54. On or about July 8, 2024, the Manager, Professional Conduct delivered correspondence to Prenter confirming that CPABC had delivered correspondence of July 4, 2024 to him by e-courier.

55. Prenter failed to respond by July 18, 2024 to the correspondence of July 4, 2024 from the Manager, Professional Conduct and failed to respond to Sarah's complaint against him by that date.

56. Prenter also failed to respond to the correspondence of July 8, 2024 from the Manager, Professional Conduct.

57. On or about July 23, 2024, the Manager, Professional Conduct delivered correspondence to Prenter that stated, in part:

> Your response to my letter of July 4, 2024 was due on July 18th.
>
> Will you be responding this week? If not, the next step is for the Assigned Member of the Investigation Committee to review the matter.

58. Prenter failed to respond promptly to the Manager, Professional Conduct's correspondence of July 23, 2024 and failed to respond to Sarah's complaint against him.

59. On or about July 29, 2024, Prenter delivered correspondence to the Manager, Professional Conduct stating that he would like to respond to CPABC's correspondence of July 4, 2024.

60. On or about July 30, 2024, the Manager, Professional Conduct advised Prenter to submit a response to Sarah's complaint by August 2, 2024.

61. Prenter failed to provide the Manager, Professional Conduct with a response to Sarah's complaint by August 2, 2024, or at all.

62. On or about September 23, 2024, the Manager, Professional Conduct left a voice message for Prenter asking him to return her telephone call.

63. Prenter failed to respond to the voice message left by the Manager, Professional Conduct on September 23, 2024.

64. On or about October 4, 2024, the Chair of CPABC's Investigation Committee (the "**Investigation Committee**") delivered correspondence to Prenter advising that Sarah's complaint had been referred to the Investigation Committee for investigation.

65. On or about October 4, 2024, the Manager, Professional Conduct delivered correspondence to Prenter that stated, in part:

> Further to my telephone message of September 23, 2024, I was expecting to hear from you by now.
>
> The reason for my call to you on September 23rd, was to advise you that the subject complaint was approved for investigation. The assigned investigator is Meyer Mattuck, CPA, CA. A notice of investigation will be sent to you this afternoon via E-Courier.

66. Prenter failed to respond to the Manager, Professional Conduct's correspondence of October 4, 2024.

67. On or about November 29, 2024, the Manager Professional Conduct delivered correspondence to Prenter that stated, in part:

> Per Mr. Mattuck's request, I am sending you a copy of the inquiry package we originally sent you on July 4th, which you downloaded on July 8th. I am also attaching emails that Mr. {Mattuck} received from the complainant.

68. On or about December 3, 2024, the Manager, Professional Conduct delivered correspondence to Prenter confirming that documents had been delivered to him on November 29, 2024 (referred to in paragraph 67 of this Statement of Complaint), and Prenter had not even opened the e-courier.

69. Prenter failed to respond to the Manager, Professional Conduct's correspondence of December 3, 2024.

70. On or about June 23, 2025, the Manager, Professional Conduct delivered correspondence to Prenter that stated, in part:

> Further to your discussion with Mr. Mattuck earlier today, if you have any comments or edits to the draft report, please submit them to me (copy Mr. Mattuck) by June 25th.
>
> If we don't hear from you by that date, the draft investigation report will be deemed final and sent to the Investigation Committee.

71. Prenter failed to respond to the Manager, Professional Conduct's correspondence of June 23, 2025 by June 25, 2025 and failed to provide any comments on the draft Investigation Report in this matter by June 25, 2025, or at all.

B. Failing to Cooperate with CPABC's Investigator and CPABC's Director, Professional Conduct

72. On or about November 4, 2024, the Investigator delivered correspondence to Prenter that stated, in part:

> … please give me a call when you have a moment or let me know when would be a good time for me to call you.
>
> I tried leaving you a voice message, but your voice mail seems not to be working properly.

73. Prenter failed to respond to the Investigator's correspondence of November 4, 2024.

74. On or about November 8, 2024, CPABC's Director, Professional Conduct (the "**Director, Professional Conduct**"), delivered correspondence to Prenter that stated, in part:

> Further to our e-mail to you of October 4, 2024, as well as the notice of investigation of same date (see attached), I have been advised by our investigator, Meyer Mattuck, CPA, CA, that you have not responded to his attempts to reach you (October 29, 2024 and November 4, 2024).
>
> Please be reminded that under the CPA Code of Professional Conduct Rule 104 *Requirement to Cooperate* you must cooperate with the regulatory processes of CPABC:
>
> …
>
> Therefore, this letter directs you to contact Mr. Mattuck at … or call him at … by no later than November 18, 2024.

75. Prenter failed to respond promptly to the Director, Professional Conduct's correspondence of November 8, 2024 and failed to promptly contact the Investigator.

76. On or about November 18, 2024, Prenter delivered correspondence to the Investigator asking about his availability for a telephone call to discuss this matter.

77. On or about November 18, 2024, the Investigator responded, asking Prenter to suggest dates and times for a telephone call to discuss this matter.

78. Prenter failed to respond to the Investigator in a timely manner as to his availability for a telephone call to discuss this matter.

79. On or about November 24, 2024, Prenter delivered correspondence to the Investigator inquiring about his availability on November 28, 2024 from 10:00 am onward and a Zoom call was arranged for that day. During the Zoom call, the Investigator asked Prenter to produce a timeline of how matters are proceeding with the Estate of Estelle Fogell; copies of invoices submitted by Prenter to the Estate of Estelle Fogell; and Prenter's written response to Sarah's complaint.

80. Prenter failed to provide the Investigator with the information and documents that the Investigator requested on November 28, 2024.

81. On or about January 6, 2025, the Investigator delivered correspondence to Prenter that stated, in part:

> Further to our conversation of November 28, 2024, I still await the following information:
>
> 1. A timeline of how matters are proceeding with the estate,
> 2. copies of invoices submitted to the estate, and
> 3. a written response from you to the complaint.

82. Prenter failed to respond to the Investigator's correspondence of January 6, 2025 and failed to provide the Investigator with the information and documents that he had requested in his correspondence of January 6, 2025.

83. On or about January 30, 2025, the Investigator delivered correspondence to Prenter that stated, in part:

> This is a reminder that I am still awaiting the following information:
>
> Timeline and status on the estate filings,
> Copies of invoices issued to the estate, and
> A written response regarding the complaint.
>
> Can you please let me know when I can expect this information.

84. Prenter failed to respond to the Investigator's correspondence of January 30, 2025 and failed to provide the information and documents that the Investigator requested in his correspondence of January 30, 2025.

85. On or about February 23, 2025, the Investigator delivered correspondence to Prenter that stated, in part:

> This is a follow up email regarding [the Investigator's correspondence of January 6, 2025].

86. Prenter failed to respond to the Investigator’s correspondence of February 23, 2025 and failed to provide the information and documents the Investigator requested in his correspondence of January 6, 2025 and January 30, 2025.

87. On or about March 17, 2025, the Investigator delivered correspondence to Prenter that stated, in part:

> Please respond to the following comments/requests:
>
> 1. … in an email from Mr. Sam Fogell to Mr. Mark Fogell and you on July 12, 2024, Mr. Sam Fogell mentions other issues such as ‘staying healthy/recovering from cancer/surgery, etc.’ In our interview I did not discuss with you any personal health matters but if you feel they are relevant to this matter and may affected the handling of the estate, please let me know. ...
>
> 2. Please advise me of the status of the estate now. If matters remain to be completed, please outline what they are and when you anticipate they will be completed.
>
> 3. … I am awaiting to receive from you … copies of the invoices you submitted to the estate and a written response from you regarding the complaint.

88. Prenter failed to respond to the Investigator’s correspondence of March 17, 2025, and failed to provide the information and documents that the Investigator had requested.

89. On or about April 1, 2025, the Investigator delivered correspondence to Prenter that stated, in part:

> In addition to the information that I requested {as indicated in paragraph 87 of this Statement of Complaint, above}, … please tell me if you have stepped down as trustee of the estate or if you are planning to do so.

90. Prenter failed to respond to the Investigator’s correspondence of April 1, 2025, and failed to provide the Investigator with the information and documents that he had requested in that correspondence.

91. On or about June 12, 2025, the Director, Professional Conduct delivered to Prenter a draft of the Investigation Report in this matter, and invited Prenter to provide any

comments on the draft Investigation Report in this matter to the Investigator by June 23, 2025.

92. Prenter failed to provide the Investigator with any comments on the draft Investigation Report by June 23, 2025, or at all.

C. Failure to Cooperate with CPABC's Vice President, Professional Conduct

93. On or about July 3, 2025, CPABC's Vice President, Professional Conduct (the "**Vice President, Professional Conduct**") left a telephone message for Prenter in Manning Elliott LLP's general voice mail box, identifying himself and leaving his contact information, and asking Prenter to call him.

94. Prenter failed to respond to the Vice President, Professional Conduct's voice message of July 3, 2025.

95. On or about July 11, 2025, CPABC's Vice President, Professional Conduct (the "**Vice President, Professional Conduct**") delivered correspondence to Prenter that stated, in part:

> I write further to the phone message I left for you on July 3, 2025, asking you to phone me back. To date, I am not aware of you returning my phone call.
>
> The Investigation Committee (IC) reviewed your case (#24-088) at their meeting on July 3, 2025 and decided to refer your case to the Disciplinary Committee (DC) because they felt the matter is serious enough that a suspension of your membership and public practice license in CPABC is appropriate.
>
> As your case has been referred to the DC, there are two options available to you. In no specific order, these options are (and they are not mutually exclusive):
>
> Negotiate a Resolution Agreement - in this option, we would draft a possible agreement which would include a suspension of your membership and public practice license in CPABC and proposed named publication on the website and in a newspaper. The agreement will also include a claim for some recovery of costs and a fine. If we reach an agreement in principle, the process then requires a review by the IC and hopefully their recommendation of approval to the CPABC board. The board has the ultimate and final decision whether to approve a proposed resolution agreement; and

> Discipline Panel hearing - if option 1 is not possible/successful, then the option left is to conduct a Discipline Panel hearing. A Panel of three members of the DC are selected to conduct the hearing. The Panel is independent of CPABC and the hearing is their process to lead. Hearings are formal proceedings. CPABC will be represented by a lawyer and the Hearing Panel will have a lawyer to assist them. The Respondent (you) have the option to be represented by a lawyer. You are strongly encouraged to seek legal advice and representation on this matter. In addition, there will be a court reporter present to produce a transcript of the hearing. Depending on the outcome of a hearing, costs may be payable by the Respondent (you) or by CPABC. Due to the number of people involved, hearing dates likely would not occur until at least six months from now at the earliest. At the hearing, CPABC would make its case and present any evidence about the allegations, then you would have your turn to present what evidence you have to support your position. The Panel would then make their decision and issue a written decision. Under the CPA Act, an appeal of a discipline hearing decision is possible to the BC Supreme Court.
>
> Please advise by July 25, 2025 whether or not you would like to pursue a Resolution Agreement. If you choose not to pursue an Agreement or fail to respond by the deadline, CPABC will commence preparations for a discipline hearing.

96. Prenter failed to respond to the Vice President, Professional Conduct's correspondence of July 11, 2025.

97. On or about July 29, 2025, the Vice President, Professional Conduct delivered correspondence to Prenter that stated, in part:

> I am re-sending my below email of July 11, 2025. I had received an out of office reply email advising of your return on July 28, 2025.
>
> May I please have your response to my below email, and your position on whether you wish to pursue a Resolution Agreement or go to a discipline hearing.

98. Prenter failed to respond to the Vice President, Professional Conduct's correspondence of July 29, 2025.

99. On or about August 6, 2025, the Vice President, Professional Conduct left a telephone message for Prenter in the Manning Elliott LLP general voice mailbox, identified himself and left his telephone number, and stated that he was calling from CPABC, and requested that Prenter telephone him.

100. Prenter failed to respond to the Vice President, Professional Conduct's voice message of August 6, 2025.

101. On or about August 8, 2025, the Vice President, Professional Conduct left a telephone message for Prenter in his Manning Elliott LLP personal voice mailbox, identified himself, and stated that he was calling about the professional conduct case in this matter, that he had called Prenter several times without success, that it would be in Prenter's best interests to return the call, and that Prenter was required to return the call. The Vice President, Professional Conduct also advised that this matter is proceeding to a discipline hearing.

102. Prenter failed to respond to the voice message left for him on August 8, 2025 by the Vice President, Professional Conduct.

III. RELEVANT PROVISIONS OF *CPA ACT* AND CPABC CODE OF PROFESSIONAL CONDUCT

103. The provisions of the *CPA Act* relevant to the allegations in this Statement of Complaint are as follows:

(a) **Practice review and investigation**

51(5) If the reviewer or investigator is satisfied on reasonable grounds that a member or student possesses any information, record or thing that is relevant to a practice review or an investigation, the reviewer or investigator may make a written request to the member or student requiring the member or student to answer inquiries of the reviewer or investigator relating to the practice review or investigation and to produce to the reviewer or investigator the record or thing.

51(6) A person who receives a request under subsection (5) must comply with the request.

…

(b) **Hearing**

53(2) Subject to subsection (3), a panel of a disciplinary committee appointed under subsection (1) may inquire, in accordance with the bylaws, into the competence, fitness to practice or professional conduct of a respondent and decide whether the respondent

(a) is incompetent,

(b) is unfit to practice,

(c) has committed professional misconduct,

(d) has,

(i) as a member, engaged in conduct unbecoming a member,

(ii) … or

(e) has contravened this Act or the bylaws.

…

104. The Rules of the CPABC Code of Professional Conduct (the "**CPABC Code**") relevant to the allegations in this Statement of Complaint are as follows:

(a) **101 Compliance with governing legislation, bylaws, regulations and the Code**
RULES:

101.1 (a) All registrants, regardless of their jurisdiction of residence, shall comply with the CPA Code of Professional Conduct.

(b) All registrants, regardless of their jurisdiction of residence, shall comply with:

(i) the Chartered Professional Accountants Act of British Columbia …;

…

(b) **104 Requirement to co-operate**
***RULES*:**

104.1 A registrant shall co-operate with the regulatory processes of CPABC.

104.2 A registrant shall:

(a) promptly reply in writing to any communication from CPABC in which a written reply is specifically required;

(b) promptly produce documents when required to do so by CPABC; and

…

(c) **201 Maintenance of the Good Reputation of the Profession**
RULES:

201.1 A registrant shall act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and serve the public interest.

…

(d) **202 Integrity and Due Care and Objectivity**
***RULES*:**

202.1 A registrant shall perform professional services with integrity and due care.

…

(e) **203 Professional competence**
***RULE*:**
203 A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member provides professional services or is relied upon because of the member's calling.

…

(f) **206 Compliance with professional standards**
***RULES*:**
206.1 A registrant shall perform professional services in accordance with generally accepted standards of practice of the profession.

…

IV. APPLICATION OF *CPA ACT* AND CPABC CODE

105. The actions and conduct of Prenter as described in paragraph 12 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, 203, and 206.1.

106. In particular, in regard to paragraph 105 of this Statement of Complaint, CPABC relies on all of the allegations made by Sarah against Prenter, as referred to in paragraph 12 of this Statement of Complaint.

107. The actions and conduct of Prenter as described in paragraph 13 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, 203, and 206.1.

108. In particular, in regard to paragraph 107 of this Statement of Complaint, Prenter failed to complete the estate work relating to the Estate of Estelle Fogell in a timely

way and failed to provide the beneficiaries with a proper accounting in a timely way, or at all.

109. The actions and conduct of Prenter as described in paragraph 15 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

110. In particular, in regard to paragraph 109 of this Statement of Complaint, Prenter failed to respond to Sarah's correspondence of April 11, 2024 and failed to provide her with any information in response to her inquiry.

111. The actions and conduct of Prenter as described in paragraph 17 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

112. In particular, in regard to paragraph 111 of this Statement of Complaint, Prenter failed to respond in a timely way to Sarah's correspondence of May 2, 2024 and failed to provide Sarah with any information in response to her inquiry.

113. The actions and conduct of Prenter as described in paragraph 22 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

114. In particular, in regard to paragraph 113 of this Statement of Complaint, Prenter failed to respond to Mr. Scott's correspondence of February 20, 2024 and failed to provide Mr. Scott with the information that he had requested.

115. The actions and conduct of Prenter as described in paragraph 24 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

116. In particular, in regard to paragraph 115 of this Statement of Complaint, Prenter failed to respond in a timely way to Kylie's correspondence of February 12, 2024.

117. The actions and conduct of Prenter as described in paragraph 26 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

118. In particular, in regard to paragraph 117 of this Statement of Complaint, Prenter failed to respond to Kylie's correspondence of February 15, 2024.

119. The actions and conduct of Prenter as described in paragraph 30 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

120. In particular, in regard to paragraph 119 of this Statement of Complaint, Prenter failed to respond to Kylie's correspondence of February 21, 2024 and failed to inform her of the next steps required to arrange for payment of Estelle Fogell's headstone.

121. The actions and conduct of Prenter as described in paragraph 34 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

122. In particular, in regard to paragraph 121 of this Statement of Complaint, Prenter failed to respond in a timely way to Kylie's correspondence of March 6, 2024.

123. The actions and conduct of Prenter as described in paragraph 38 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

124. In particular, in regard to paragraph 123 of this Statement of Complaint, Prenter failed to respond to Kylie's correspondence of March 22, 2024.

125. The actions and conduct of Prenter as described in paragraph 39 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

126. In particular, in regard to paragraph 125 of this Statement of Complaint, Prenter failed to arrange for payment to Beth Israel Synagogue (for Estelle Fogell's headstone) until after March 22, 2024 .

127. The actions and conduct of Prenter as described in paragraph 41 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

128. In particular, in regard to paragraph 127 of this Statement of Complaint, Prenter failed to respond to Sam's correspondence of January 18, 2024 and failed to provide him with an accounting of the expenses and distributions of the Estate of Estelle Fogell.

129. The actions and conduct of Prenter as described in paragraph 43 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

130. In particular, in regard to paragraph 129 of this Statement of Complaint, Prenter failed to respond to Sam's correspondence of March 27, 2024.

131. The actions and conduct of Prenter as described in paragraph 45 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

132. In particular, in regard to paragraph 131 of this Statement of Complaint, Prenter failed to respond to Sam's correspondence of June 3, 2024 and failed to provide him with any of the information that he had requested.

133. The actions and conduct of Prenter as described in paragraph 47 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, and 206.1.

134. In particular, in regard to paragraph 133 of this Statement of Complaint, Prenter failed to respond to Sam's correspondence of July 12, 2024.

135. The actions and conduct of Prenter as described in paragraph 52 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 201.1, 202.1, 203, and 206.1.

136. In particular, in regard to paragraph 135 of this Statement of Complaint, as of the date of Prenter's resignation as the Executor and Trustee of the Estate of Estelle Fogell, he had failed to provide a proper accounting of the Estate of Estelle Fogell and had failed to comply with section 99 of the *Trustee Act*, R.S.B.C. 1996, c. 464.

137. The actions and conduct of Prenter as described in paragraph 55 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

138. In particular, in regard to paragraph 137 of this Statement of Complaint, Prenter failed to respond to the Manager, Professional Conduct by July 18, 2024 in response to her request for a response to Sarah's complaint and failed to respond to Sarah's complaint against him by that date.

139. The actions and conduct of Prenter as described in paragraph 56 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

140. In particular, in regard to paragraph 139 of this Statement of Complaint, Prenter failed to respond to the correspondence of July 8, 2024 from the Manager, Professional Conduct and failed to respond to her request for a response to Sarah's complaint.

141. The actions and conduct of Prenter as described in paragraph 58 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

142. In particular, in regard to paragraph 141 of this Statement of Complaint, Prenter failed to respond promptly to the Manager, Professional Conduct's correspondence of July 23, 2024 and failed to respond to Sarah's complaint against him.

143. The actions and conduct of Prenter as described in paragraph 61 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

144. In particular, in regard to paragraph 143 of this Statement of Complaint, Prenter failed to provide the Manager, Professional Conduct with any response to Sarah's complaint by August 2, 2024, as requested by the Manager, Professional Conduct in her correspondence of July 30, 2024.

145. The actions and conduct of Prenter as described in paragraph 63 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

146. In particular, in regard to paragraph 145 of this Statement of Complaint, Prenter failed to respond to the voice message left by the Manager, Professional Conduct on September 23, 2024 asking him to return her call.

147. The actions and conduct of Prenter as described in paragraph 66 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

148. In particular, in regard to paragraph 147 of this Statement of Complaint, Prenter failed to respond to the Manager, Professional Conduct's correspondence of October 4, 2024.

149. The actions and conduct of Prenter as described in paragraph 69 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

150. In particular, in regard to paragraph 149 of this Statement of Complaint, Prenter failed to respond to the Manager, Professional Conduct's correspondence of December 3, 2024.

151. The actions and conduct of Prenter as described in paragraph 71 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

152. In particular, in regard to paragraph 151 of this Statement of Complaint, Prenter failed to respond to the Manager, Professional Conduct's correspondence of June 23, 2025 by June 25, 2025 and failed to provide any comments on the draft Investigation Report in this matter by June 25, 2025, or at all.

153. The actions and conduct of Prenter as described in paragraph 73 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

154. In particular, in regard to paragraph 153 of this Statement of Complaint, Prenter failed to respond to the Investigator's correspondence of November 4, 2024.

155. The actions and conduct of Prenter as described in paragraph 75 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

156. In particular, in regard to paragraph 155 of this Statement of Complaint, Prenter failed to respond promptly to the Director, Professional Conduct's correspondence of November 8, 2024 and failed to promptly contact the Investigator.

157. The actions and conduct of Prenter as described in paragraph 78 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

158. In particular, in regard to paragraph 157 of this Statement of Complaint, Prenter failed to respond to the Investigator in a timely manner regarding his availability for a telephone call to discuss this matter.

159. The actions and conduct of Prenter as described in paragraph 80 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), 104.2(b), and 201.1.

160. In particular, in regard to paragraph 159 of this Statement of Complaint, Prenter failed to provide the Investigator with the information and documents that the Investigator requested on or about November 28, 2024.

161. The actions and conduct of Prenter as described in paragraph 82 of this Statement of Complaint are contrary to section 51(6) of the *CPA Act*, and CPABC Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 104.2(b), and 201.1.

162. In particular, in regard to paragraph 161 of this Statement of Complaint, Prenter failed to respond to the Investigator’s correspondence of January 6, 2025 and failed to provide the Investigator with the information and documents that he requested in his correspondence of January 6, 2025.

163. The actions and conduct of Prenter as described in paragraph 84 of this Statement of Complaint are contrary to section 51(6) of the *CPA Act*, and CPABC Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 104.2(b), and 201.1.

164. In particular, in regard to paragraph 163 of this Statement of Complaint, Prenter failed to respond to the Investigator’s correspondence of January 30, 2025 and failed to provide the information and documents that the Investigator requested in his correspondence of January 30, 2025.

165. The actions and conduct of Prenter as described in paragraph 86 of this Statement of Complaint are contrary to section 51(6) of the *CPA Act*, and CPABC Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 104.2(b), and 201.1.

166. In particular, in regard to paragraph 165 of this Statement of Complaint, Prenter failed to respond to the Investigator's correspondence of February 23, 2025 and failed to provide the information and documents that the Investigator requested in his correspondence of January 6, 2025 and January 30, 2025.

167. The actions and conduct of Prenter as described in paragraph 88 of this Statement of Complaint are contrary to section 51(6) of the *CPA Act*, and CPABC Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 104.2(b), and 201.1.

168. In particular, in regard to paragraph 167 of this Statement of Complaint, Prenter failed to respond to the Investigator's correspondence of March 17, 2025 and failed to provide the information and documents that the Investigator had requested.

169. The actions and conduct of Prenter as described in paragraph 90 of this Statement of Complaint are contrary to section 51(6) of the *CPA Act*, and CPABC Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 104.2(b), and 201.1.

170. In particular, in regard to paragraph 169 of this Statement of Complaint, Prenter failed to respond to the Investigator's correspondence of April 1, 2025, and failed to provide the Investigator with the information and documents that he sought in that correspondence.

171. The actions and correspondence of Prenter as described in paragraph 92 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

172. In particular, in regard to paragraph 171 of this Statement of Complaint, Prenter failed to provide the Investigator with any comments on the draft Investigation Report by June 23, 2025, or at all.

173. The actions and conduct of Prenter as described in paragraph 94 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

174. In particular, in regard to paragraph 173 of this Statement of Complaint, Prenter failed to respond to the voice message left for him on July 3, 2025 by the Vice President, Professional Conduct.

175. The actions and conduct of Prenter as described in paragraph 96 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

176. In particular, in regard to paragraph 175 of this Statement of Complaint, Prenter failed to respond to the Vice President, Professional Conduct's correspondence of July 11, 2025.

177. The actions and conduct of Prenter as described in paragraph 98 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, 104.2(a), and 201.1.

178. In particular, in regard to paragraph 177 of this Statement of Complaint, Prenter failed to respond to the Vice President, Professional Conduct's correspondence of July 29, 2025.

179. The actions and conduct of Prenter as described in paragraph 100 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

180. In particular, in regard to paragraph 179 of this Statement of Complaint, on or about August 6, 2025, the Vice President, Professional Conduct left a telephone message for Prenter in the Manning Elliott LLP general voice mailbox, identified himself and left his telephone number, and stated that he was calling from CPABC, and requested that Prenter telephone him, but Prenter failed to telephone him.

181. The actions and conduct of Prenter as described in paragraph 102 of this Statement of Complaint are contrary to CPABC Rules 101.1(a), 104.1, and 201.1.

182. In particular, in regard to paragraph 181 of this Statement of Complaint, Prenter failed to respond to the voice message left for him on August 8, 2025 by the Vice President, Professional Conduct.

183. The actions and conduct of Prenter as described in paragraphs 105 to 182 of this Statement of Complaint:

(a) when assessed individually, constitute professional misconduct and/or contraventions of the *CPA Act* and the CPABC Code under section 53(2)(c) and/or (e) of the *CPA Act*; or

(b) in the alternative, when assessed cumulatively, constitute professional misconduct and/or contraventions of the *CPA Act* and the CPABC Code under section 53(2)(c) and/or (e) of the *CPA Act*.

184. The actions and conduct of Prenter as described in paragraphs 137 to 182 of this Statement of Complaint, whether assessed individually or cumulatively, constitute ungovernable conduct, contrary to the duty to cooperate with CPABC under CPABC Rule 104.

DATED at Vancouver, British Columbia this 12 day of January, 2026.

Anne Minnings

Anne Minnings, CPA, CMA
Panel Chair, Investigation Committee

TO: Craig Blyth Prenter, CPA, CGA

AND TO: The Disciplinary Committee