IN THE MATTER OF

CHARTERED PROFESSIONAL ACCOUNTANTS OF BRITISH COLUMBIA

(*"CPABC"*)

AND

A COMPLAINT AGAINST

BRENT ALLAN GEEN, CPA,CA

(*"Member"*)

DECISION

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1. The Member received his CPA,CA designation in 1990. The Statement of Complaint alleges multiple violations by the Member of the *CPABC Code of Professional Conduct,* including stealing over $100,000 from a family business of which he was the Controller with full banking authority, by making unauthorized payments to his personal credit card, which he knew or should have known was unlawful. The CPABC contends the Member's conduct warrants cancellation of his membership. The Member did not attend the hearing and did not contest the allegations. The Panel was satisfied that the Member had full and timely notice of the hearing, and proceeded with the hearing in the absence of the Member to receive the evidence tendered by the CPABC.

Background

2. In June, 2024, the Member's employment was terminated when the current Controller of the family business discovered he had made 15 unauthorized payments to his personal credit card totaling $105,535.25. He had falsified the accounting software records to make his credit card a payee in the accounting system, and concealed the payments by entering them against a liability account to avoid detection.

3. The Member subsequently ignored various demands for repayment, and a complaint was made to CPABC. From December 2024 through to the hearing of the Statement of Complaint on January 22, 2026, the Member then systematically ignored the extensive correspondence about the complaint and the resulting Investigation Report, Statement of Complaint, and Notice of Hearing, from CPABC's Manager of

Professional Conduct, from its Investigator, its Director of Professional Conduct, and its Legal Counsel.

Considerations

4. In these circumstances, the CPABC contends the Member contravened the *Chartered Professional Accountants Act* and the *CPABC Code of Professional Conduct,* and has thereby committed professional misconduct under Section 53(2) of *Act*.

5. The relevant provisions of the *Chartered Professional Accountants Act* provide:

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.

Hearing

53(2) … a panel of a disciplinary committee … 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, … or
(e) has contravened this Act or the bylaws.

6. The relevant provisions of the *Code of Professional Conduct* provide:

101.1(a) All registrants … shall comply with the CPABC *Code of Professional Conduct* …

101.1(b) All registrants … shall comply with the *Chartered Professional Accountants Act* of British Columbia, bylaws and regulations of CPABC …

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;

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

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

205 A registrant shall not:

(a) Sign or associate with any letter, report, statement, representation, or financial statement which the registrant knows, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility …

207 A registrant shall not, without consent, in connection with any transaction, involving a … an employer, hold, receive, bargain for, become entitled to or acquire, directly or indirectly, any fee, remuneration or benefit for the registrant's personal advantage … without the consent of the client or employer, as the case may be.

213 A registrant shall not associate with any activity that the registrant knows, or should know, to be unlawful.

7. The allegations against the Member in the Statement of Complaint are uncontroverted and, were completely proved to the full satisfaction of the Panel, without any mitigating factors, by the testimony and documents adduced in evidence at the hearing. There is no doubt that he did what he was accused of. The Member has not provided any explanation of his conduct and has not made any offer of restitution.

8. Whether assessed individually or cumulatively as a whole, the Member's conduct fell substantially below the standards of conduct expected of a member of the profession, and which are relied on by the public. While in a position of trust, he stole money and tried to cover it up. His fraudulent and deceitful conduct was not only unprofessional, it was a deliberate abuse of that trust. Such behavior is reprehensible and unacceptable. And his lack of responsibility for his conduct, coupled with his failure to cooperate with the CPABC make him ungovernable, and unfit to be a member of the profession.

9. In the circumstances, the Member's conduct contravened section 51(6) of the *Chartered Professional Accountants Act* and Rules 101.1(a), 101.1(b), 104.1, 104.2(a), 201.1, 202.1, 205(a), 207, and 213 of the *CPABC Code of Professional Conduct*, and the contraventions constitute professional misconduct under sections 53(2)(c), (d), and (e) of the *Act*.

<u>Conclusion</u>

10. Accordingly, the Panel hereby orders that:

    a. the membership in the CPABC of Brent Allan Geen is hereby cancelled;

    b. Brent Allan Geen pay to the CPABC, pursuant to section 53(4)(f) of the *Chartered Professional Accountants Act,* a fine in the amount of $20,000; and

    c. Brent Allan Geen 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. Geen and the CPABC.

March 19, 2026

"*John Webster*"

For the Panel:
John Webster, FCPA,FCA, Chair
Jeff Garrad, CPA,CGA
Howard Kushner, LLM

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SUPPLEMENTAL ORDER

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1. The Panel hereby directs that in addition to publishing its Decision in this matter on the CPABC website and in appropriate newspapers, the CPABC may also publish it on the website of the Canadian Legal Information Institute (CanLII).

March 24, 2026

"*John Webster*"

For the Panel:
John Webster, FCPA,FCA, Chair
Jeff Garrad, CPA,CGA
Howard Kushner, LLM