

## **SUMMARY OF SANCTION AGREEMENT REGISTRANT R**

On 1<sup>st</sup> day of March, 2019, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

### **Admissions**

Under that agreement Registrant R admitted to the allegations of unprofessional conduct as set out in the December 19, 2018 motion referring the matter to hearing in that he:

1. failed to respond to the requests of his clients, J. and T., for information or assistance with their outstanding tax matters; and
2. failed to provide the professional services to J. and T., and their corporation, TOS Inc., that he was engaged to perform.

### **Sanctions**

Registrant R and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. payment of a fine of \$2,500 payable within 30 days of the statement of costs being served;
2. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 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 Registrant R fails to comply with the Tribunal's orders within the time specified, the registration of Registrant R will be cancelled.

Discipline Tribunal Secretary  
March 2019