

**SUMMARY OF SANCTION AGREEMENT  
REGISTRANT L  
FIRM L**

On the 17<sup>th</sup> day of September, 2018, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under that agreement Registrant L admitted to the allegations of unprofessional conduct as set out in the May 16, 2018 motion referring the matter to hearing in that he:

1. Disclosed the confidential and personal information of J.C., without the proper and specific authority to do so, in an email to J.P., specifically:
  - a. Four (4) pages from J.C.'s 2015 - T1 Personal Income Tax Return.

AND, Registrant L on his own behalf and on behalf of Firm L, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. a written reprimand;
2. payment of a fine of \$1,500 within 30 days of the statement of costs being served;
3. 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;
4. mandatory publication pursuant to section 98 of the *CPA Act* and bylaw 1550; and
5. if Registrant L fail to comply with these sanctions within the time specified, his registration and the registration of his firm will be cancelled.

Discipline Tribunal Secretary  
October 2018