

SUMMARY OF SANCTION AGREEMENT REGISTRANT G & FIRM G

On the 16th day of December, 2019, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Registrant G on his own and on behalf of Firm G, admitted to the allegations of unprofessional conduct as set out in the September 26, 2019 motion referring the matter to a hearing, in that he:

1. Withheld transferring requested takeover information to his former client(s), S.W and/or G.A. Ltd., and the successor accountant, on a timely basis; and
2. Failed to act in a manner which maintains the good reputation of the profession and serves the public interest in that he:
 - a. Issued a \$236.25 invoice to G.A. Ltd. after receiving the takeover letter from the successor accountant; and
 - b. Commenced a civil action against G.A. Ltd. and S.W for defamation after S.W posted reviews on social media about her experience with Firm G.

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

1. Payment of a fine of \$3,000 for allegation #1 within 30 days of the statement of costs being served;
2. Payment of a fine of \$100 for allegation #2 within 30 days of the statement of costs being served;
3. Payment of costs of the investigation, hearing and compliance with the orders, to a maximum of \$5,000, 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 bylaws 1550-1557;
5. If Registrant G on his own and on behalf of Firm G, fails to comply with the Tribunal's orders within the time specified, the registration of Registrant G or Firm G will be cancelled.

Discipline Tribunal Secretary
December 2019