

## **SUMMARY OF SANCTION AGREEMENT FIRM C**

On March 25, 2021, 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 M, the designated member for Firm C admitted to the allegations of unprofessional conduct as set out in the October 15, 2020 motion that the firm:

1. Failed to perform the professional services that he was engaged to perform in respect of his client, RS, in accordance with the generally accepted standards of practice of the profession; and
2. Failed to respond to the communications from RS on a timely basis.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, the *Regulated Accounting Profession Act*, RSA 2000, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND, Registrant M, the designated member for Firm C and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Written reprimand; and
2. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557.

Discipline Tribunal Secretary  
March 2021