

## **SUMMARY OF SANCTION AGREEMENT REGISTRANT P AND FIRM A**

On September 9, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Registrant P and Firm A, admitted to the allegations of unprofessional conduct as set out in the June 22, 2021 motion referring the matter to a hearing, in that they, or either of them:

1. Failed to respond to communications from their client, AB, with respect to professional services they were engaged to perform and information and documents AB requested;
2. Failed to provide the professional services to AB that they were engaged to perform, specifically AB's 2019 US tax filings; and
3. Failed to cooperate with the CIC Secretary with respect to the complaint of AB by failing to respond to communications which required a response, including failing to provide on a timely basis information and documents requested by the CIC Secretary.

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

AND, Registrant P and Firm A, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

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

Discipline Tribunal Secretary  
September 2021