

**SUMMARY OF SANCTION AGREEMENT
ROBERT DANIEL KOZAKOWSKI AND
RK ACCOUNTING AND ADVISORY PROFESSIONAL CORPORATION**

On September 17, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Robert Daniel Kozakowski and RK Accounting and Advisory Professional Corporation, admitted to the allegations of unprofessional conduct as set out in the February 7, 2023 motion referring the matter to a hearing, in that they:

1. Failed to perform the professional services that they were engaged to perform with due care, in that they did not prepare a valuation report on the fair market value of the shares of each of Company A and Company B, as at June 1, 2021, which they were engaged in April 2021 to perform (the “Engagement”);
2. Failed to respond to communications from GG of Company C, with respect to the Engagement; and
3. Failed to ensure that Robert Daniel Kozakowski, as the registrant that was the designated member for a professional accounting firm that ceased to practice, carried professional liability insurance for 6 years following the cessation of the RK Accounting and Advisory Professional Corporation’s practice, covering professional services rendered prior to the cessation of practice.

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, Robert Daniel Kozakowski and RK Accounting and Advisory Professional Corporation, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of a fine of \$500 for allegation #3 within 30 days of the statement of costs being served;
3. Payment of \$5,000 of the 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 bylaws 1550-1557; and
5. If Robert Daniel Kozakowski and RK Accounting and Advisory Professional Corporation, fail to comply with the Tribunal’s orders within the time specified, the registration of Robert Daniel Kozakowski will be cancelled and RK Accounting and Advisory Professional Corporation will be deemed cancelled under Part 5 of the *CPA Act*.

Discipline Tribunal Secretary
September 2024