

**SUMMARY OF SANCTION AGREEMENT
KEVIN SAUVE, CPA, CA & KEVIN D.J. SAUVE PROFESSIONAL CORPORATION,
CHARTERED PROFESSIONAL ACCOUNTANT**

On October 21, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Kevin Sauve, CPA, CA and Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant, admitted to the allegations of unprofessional conduct as set out in the September 16, 2024 motion referring the matter to a hearing, in that:

1. Kevin Sauve, CPA, CA, failed to sustain professional competence in all the areas in which he and Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant were providing professional services, in that three consecutive practice reviews conducted of Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant identified serious deficiencies in the following areas:
 - a. Compliance with Canadian generally accepted standards on review engagements; and
 - b. Compliance with Canadian standards on quality control.

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 Kevin Sauve, CPA, CA and Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. 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;
3. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
4. If Kevin Sauve, CPA, CA and Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Kevin Sauve, CPA, CA and Kevin D.J. Sauve Professional Corporation, Chartered Professional Accountant will be cancelled.

Discipline Tribunal Secretary
October 2024