

REPORT OF THE PROFESSIONAL CONDUCT COMMITTEE TO THE DISCIPLINE COMMITTEE FOLLOWING THE INVESTIGATION OF A COMPLAINT AGAINST OF SASKATOON, SASKATCHEWAN

Pursuant to clause 28(2)(a) of *The Accounting Profession Act*, S.S. 2014, c. A-3.1 (“*The Act*”) on November 16, 2020, the Professional Conduct Committee recommended that the Discipline Committee hear and determine the formal complaint identified in this report against (“ ”).

Formal Complaint:

That for the period beginning in or about November 2018 and ending in or about September 2019 while a partner at Saskatoon, and while engaged to provide professional services to the clients as identified in Appendix C, is guilty of professional misconduct as defined in Section 26 of *the Act*, in that he:

1. Failed to provide services with integrity and due care and therefore breached Bylaw 200.1(a) and Rules 201.1 and 202.1 in that issued review engagement reports to clients , , and despite licence restrictions preventing him from releasing such reports without review of the assurance file by a monitor;
2. Failed to provide services with integrity and due care and therefore breached Bylaw 200.1(a) and Rules 201.1 and 202.1 in that issued review engagement reports to clients , , and after his licence had lapsed and, therefore, without holding a valid licence;
3. Failed to comply with the law, and therefore breached subsection 18(2) of the Act and Bylaw 200.2 in that issued review engagement reports to clients , and after his licence had lapsed and, therefore, without holding a valid licence; and
4. Signed, associated or made reports which knew, or ought to have known, were false or misleading therefore he breached Rule 205 in that issued review engagement reports to clients , , and , while his licence was restricted and/or expired, which reports were false or misleading to the clients with respect to s certification and/or the level of professional oversight.

Relevant extracts from the CPA Saskatchewan Bylaws and Standards of Professional Conduct as referenced above are appended.

Signed at Regina, Saskatchewan, this 20th day of January, 2021.



Carolyn O'Quinn, CPA, CA
Chair, Professional Conduct Committee

Appendix A to the Report of the Professional Conduct Committee to the Discipline Committee

The Accounting Profession Act, Sections 18, 26 and 52

Section 18: Professional accounting

18(1) The practice of professional accounting comprises one or more of the following services:

- (a) performing an audit engagement and issuing an auditor's report in accordance with the standards of professional practice published by Chartered Professional Accountants of Canada, as amended from time to time, or an audit engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;
- (b) performing any other assurance engagement and issuing an assurance report in accordance with the standards of professional practice published by Chartered Professional Accountants of Canada, as amended from time to time, or an assurance engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;
- (c) issuing any form of certification, declaration or opinion with respect to information related to a financial statement or any part of a financial statement, on the application of:
 - (i) financial reporting standards published by Chartered Professional Accountants of Canada, as amended from time to time;
 - (ii) specified auditing procedures in accordance with standards published by Chartered Professional Accountants of Canada, as amended from time to time.

(2) No person who is neither a licensed member nor a licensed firm shall provide or perform services mentioned in subsection (1).

(3) Subsection (2) does not apply to:

- (a) a registrant under the direct supervision and control of a licensed member;
- (b) an employee in relation to services provided to his or her employer or in his or her capacity as an employee of an employer that is not a firm;
- (c) a person providing advice based directly on a declaration, certification or opinion of a licensed member;
- (d) a person providing a service for no gain and without hope of reward;
- (e) a person performing a service for academic research or teaching purposes and not for the purpose of providing advice to a particular person;
- (f) a person acting pursuant to the authority of any other Act.

Section 26: Professional Misconduct

Professional misconduct is a question of fact, but any matter, conduct or things, whether or not disgraceful or dishonorable, is professional misconduct within the meaning of this Act if:

- (a) is harmful to the best interests of the public or the registrants;
- (b) it tends to harm the standing of the profession;
- (c) it is a breach of this Act or the bylaws; or

(d) it is a failure to comply with an order of the professional conduct committee, the discipline committee or the board.

Section 52: Compliance

Every registrant and suspended registrant shall comply with this Act and the bylaws.

Appendix B to the Report of the Professional Conduct Committee to the Discipline Committee

Relevant Portions of the Institute of Chartered Professional Accountants of Saskatchewan Standards of Professional Conduct

Bylaws

- 200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:
- (a) integrity;
 - (b) objectivity;
 - (c) competence; and
 - (d) confidentiality.
- 200.2 A registrant or suspended registrant shall, at all times, exercise appropriate moral behaviour and shall comply with the laws of Canada and the province in which they reside or in which they provide professional services.
- 200.4 The Board adopts the Rules of Professional Conduct as established and amended from time to time, which shall apply to registrants and suspended registrants.

Rules

Maintenance of the Reputation of the Profession

- 201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Integrity and Due Care

- 202.1 A member, student or firm shall perform professional services with integrity and due care.

False or Misleading Documents and Oral Representations

- 205 A member, student or firm shall not
- a) sign or associate with any letter, report, statement, representation or financial statement which the member, student or firm know, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility, nor
 - b) make or associate with any oral report, statement or representation which the member, student or firm know, or should know, is false or misleading.

Appendix C to the Report of the Professional Conduct Committee to the Discipline Committee

Client List

Client Name	Fiscal or Tax Year	Professional Service Engagements
(" ")	Unknown date, 2018 or 2019	Review Engagement
. (" ")	June 30, 2018	Review Engagement
. (" ")	June 30, 2018	Review Engagement
(" ")	August 31, 2018 or 2019	Review Engagement