

IN THE MATTER OF *THE ACCOUNTING PROFESSION ACT*
OF THE PROVINCE OF SASKATCHEWAN

AND IN THE MATTER OF A HEARING BY THE DISCIPLINE COMMITTEE
OF THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF SASKATCHEWAN
CONCERNING A FORMAL COMPLAINT AGAINST
GORDON DONALD KWONG, CPA, CMA, CA (NON-PRACTICING),
BEING A MEMBER OF THE INSTITUTE

BETWEEN:

THE PROFESSIONAL CONDUCT COMMITTEE,
established pursuant to *The Accounting Profession Act*

-and-

GORDON DONALD KWONG, CPA, CMA, CA (NON-PRACTICING)

DECISION

HEARD BY: ERIN CAMPBELL, CPA – Chairperson
ASMA GEHLEN, CPA, CGA
PAM PETERS, CPA, CMA
BARRY REMAI, FCPA, FCA
MORINA RENNIE, FCPA, FCA, FCMA
STEVE MCLELLAN (Public Representative)

COUNSEL FOR THE PROFESSIONAL
CONDUCT COMMITTEE

SEAN M. SINCLAIR

COUNSEL FOR GORDON DONALD KWONG

RANDY KIRKHAM

COUNSEL FOR THE DISCIPLINE
COMMITTEE

AMANDA M. QUAYLE, K.C.

INTRODUCTION

- [1] This matter came for hearing before a discipline hearing panel of the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan (hereinafter referred to as the “Panel”) on June 12, 2023 to hear and determine a Formal Complaint concerning Gordon Donald Kwong, CPA, CMA, CA (Non-Practicing) (the “Respondent”) dated December 19, 2022, as required by Section 31(4) of *The Accounting Profession Act*, SS 2014, c A-3.1 (the “Act”). The discipline hearing proceeded by video conference by consent of the parties in accordance with the Discipline Committee Rules 503.1, 503.2 and 503.3 of the Institute of Chartered Professional Accountants of Saskatchewan (the “Institute”).
- [2] At all times material to the complaint against him, the Respondent was a member of the Institute and subject to the Act, CPA Saskatchewan Bylaws, and the Standards of Professional Conduct of the Institute.

THE FORMAL COMPLAINT

- [3] Legal counsel for the Professional Conduct Committee filed the Notice of Hearing dated May 1, 2023, with enclosed Formal Complaint respecting Case #2108-24 at the hearing.

EVIDENCE

- [4] An Agreed Statement of Facts was entered into by the parties on or about May 24, 2023, which was, with the consent of the parties, provided to the Panel in advance of the hearing. The Agreed Statement of Facts was filed at the hearing and constituted the sole evidence submitted at the hearing. It provided (references to documents filed in support of the Agreed Statement of Facts and Schedules omitted):
 1. Gordon Kwong (the “Member”) is currently registered as a non-practicing member of the Institute of Chartered Professional Accountants of Saskatchewan.
 2. The Member has received and acknowledges service of the Formal Complaint and Notice of Hearing.
 3. The Member came to membership with the Legacy CA body on December 10, 1982. He also obtained registration with Legacy CMA body on March 4, 1986, after obtaining his CMA designation in Alberta on October 12, 1981. He held a specified licence until December 31, 2020.
 4. Effective June 15, 2022, the Registration Committee approved the Member’s request for a permanent non-practice exemption for the 2021 annual and the 2019-2021 three-year rolling cycle CPD requirements.
 5. Over the period subject to investigation (2003 – 2021), the Member was a partner with Firm A of North Battleford.
 6. Firm A was formed in 1982 by the Member and Mr. C. For the period from 1982 through 2010, the Member and Mr. C were the only partners and practice leaders for the firm.

7. From 2011 through late 2014, Firm A merged into a firm registered as Firm B.
8. In 2014, Mr. S left Firm B, and the firm became Firm C. A professional corporation existed for Mr. H, Mr. R and Mr. O, and separate professional corporations each for the Member, and for Mr. C.
9. On December 10, 2014 Mr. O requested a change in the registration of Firm C to include Mr. H, Mr. R and Mr. O only, and Firm A was again registered with CPA Saskatchewan as a separate firm.
10. The business relationship of Firm A was a “cost-sharing agreement” whereby Mr. C and the Member shared expenses including staff and overhead but were each responsible for their own clients and there was no sharing of income generated, accounts receivable or work-in-progress of the other participant.
11. Mr. S joined Firm A as a staff accountant on September 1, 2020 with the intention to acquire the practice of Firm A through his firm, Firm D on July 1, 2021.
12. The Member and Mr. C retired from employment with Firm A on July 1, 2021 and the practice was sold to Firm D.
13. Firm A was closed October 22, 2021, effective July 1, 2021.
14. Firm A and its predecessor firms were registrants with CPA Saskatchewan at all material times to these investigation and discipline proceedings.
15. After joining Firm A, Mr. S became aware that the Member had a number of clients with very old time entries in his work-in-progress in respect of work that had not been completed. Mr. S took on the task of completing a number or [sic] corporate year ends to get T2 filings caught up.
16. 110 T2 Corporation Income Tax Returns and T1 Personal Income Tax Returns were filed in arrears for numerous client entities for years ranging from 1999 to 2020. The Member was the sole registrant responsible for providing professional services to these clients.
17. Mr. C and Mr. S formally advised Firm A’s professional liability insurance carrier, CPA Professional Liability Insurance Program (“CPAI”) that there were potential claims due to unfiled T2 returns on April 23, 2021.
18. On August 14, 2021, Mr. S filed a complaint with CPA Saskatchewan (the “Complaint”).

Client A

19. The most significantly affected of the Member’s clients were two entities owned by one individual, Mr. F. Mr. F was a client of the Member since at least 1997.
20. One of Mr. F’s entities was Client A, which owned, operated, and then sold fast food franchises in Alberta and Ontario. The Member was responsible for preparing and filing Client A’s T2 Corporation Income Tax Returns for the years ended July 31, 2004 through July 31, 2020.

21. In December 2020, Mr. S examined Client A's file and determined that no T2 Corporation Income Tax Returns had been filed by Client A since July 31, 2003. The Member's time records available for the period January 1, 2010 through October 31, 2021 show a total of 1.5 hours charged to Client A's account during 2013, 2017, and 2018.
22. The Member was responsible for preparing and filing Client A's T2 Corporation Income Tax Returns for the years ended July 31, 2004 through July 31, 2020 and failed to do so. He further failed to advise Mr. F of the same.
23. As a result of Client A not having filed returns for those years, it owed taxes in the amount of \$331,683.00, penalties of \$55,241.00, and interest of \$586,630.00, for a total amount owing to CRA of \$973,554.00.

Client B

24. Mr. F's other corporate entity was his medical professional corporation ("FMPC"). The Member was responsible for preparing and filing Client B's T2 Corporation Income Tax Returns for the years ended January 31, 2005 through January 31, 2020.
25. Prior to Mr. S joining the firm in September 2020, T2 Corporation Income Tax Returns for Client B were not prepared or filed for the years ending January 31, 2007 through January 31, 2020. The Member failed to prepare and file these returns on time, and failed to advise Mr. F of the same.
26. The Member states that Mr. F provided incomplete records each year, so the Member would estimate the amounts of taxes payable and have Mr. F write a cheque for an installment payment on an annual basis. There is no documentation of instructions from the Member to Mr. F regarding the installment amounts.
27. Installments were paid in the range of \$30,000 to \$35,000 for the fiscal years ending January 31, 2007 through January 31, 2013, with instalments [*sic*] made of \$6,000, \$7,000, and \$7,000 for the years ended January 31, 2014, 2016, and 2017 respectively. Mr. F retired from his medical practice at the end of 2014.
28. Outstanding taxes owing by Client B for the periods relating to 2007 through 2020 totalled \$227,061.00, penalties totalled \$10,854.00, and interest totalled \$23,345.00.
29. The taxes owing in some years were less than the installments paid by Client B resulting in refunds. However, per section 164(1) of the *Income Tax Act*, because the returns were not filed within 3 years from the end of the fiscal year, those refunds were forfeited by Client B.
30. The Member indicates that he and Mr. F reached an agreement regarding responsibility for the lost refunds, late filing penalties and interest which resulted in Kwong paying \$40,224.86 to CRA on behalf of Client B on January 5, 2021.

Mr. F

31. The Member was also responsible for preparing and filing Mr. F's T1 Personal Income Tax Returns for the years 2004 through 2020.
32. In reviewing bank records and investment statements of Client A, Mr. S identified a debit balance in the shareholder's loan account for Client A of \$118,131.00 and an additional \$450,000.00 in withdrawals made by Mr. F that were not reported as income during a period from 2004 through 2020 as required by section 15(2) of *The [sic] Income Tax Act*.
33. The Member did not include any income related to the debit balances in the shareholder's loan accounts for the Client A or Client B for 2004 through 2020 on Mr. F's T1 Personal Income Tax returns.
34. The Member did not document any of the discussions he had with Mr. F regarding the preparation of Mr. F's T1 Personal Income Tax Returns over the years from 2004 through 2020. He provided handwritten notes referencing "Jan 31/06" and "Jan 31/07" which made reference to "CLIENT A" with a note about invested funds and missing several months of "04".
35. The Member was aware that Mr. F owned Client A and Client B and was aware that the income from these companies was not reported on Mr. F's T1 Personal Income Tax Returns. His mindset at the time was that "the filing was late anyway so he would get to it later, but unfortunately it never did get looked at" and he was "thinking that there wasn't much of an impact on the taxes payable; that there weren't any taxes payable by the medical corporation."
36. The total amount of income not reported on Mr. F's T1 Personal Income Tax Returns for the years from 2004 through 2020, including that related to Shareholder's Loan accounts with Client A and Client B was \$849,416.89, resulting in a tax liability of \$393,728.00, a penalty for failing to report income of \$164,812.00 and accumulated interest of \$378,990.00.

CRA Voluntary Disclosure Program

37. Having been notified of the potential for professional liability claims, CPAI engaged Firm E of Hamilton, ON to file all required amended and/or completed personal and corporate income tax returns for Mr. F, Client A, and Client B under an application for potential relief under Canada Revenue Agency's Voluntary Disclosure Program ("VDP").
38. The VPD Grants relief on a case-by-case basis to taxpayers who voluntarily come forward to fix errors or omissions in their tax filings before the CRA becomes aware of the errors or omissions or contacts the taxpayer about them. If the application is accepted, the taxpayer will receive relief from prosecution with respect to the failure to report and pay tax, and in some cases, may receive relief from the established penalties and partial relief from the required interest payments.
39. The VPD requires that the taxpayer include payment of the estimated tax owing with the application.

40. There is no specific deadline for CRA to respond to applications under the VDP.
41. Per section 58 of IC00-1R6, denial of a VDP Application may result in an investigation and prosecution.
42. Mr. S prepared T1 Adjustment Requests for Mr. F for the years 2005 through 2020, which were filed by Firm E under the VDP.
43. CK provided T2 – Return and Schedule Information for the Client A for the years ended July 31, 2004 through July 31, 2020 to Firm E on June 4, 2021 who then submitted to CRA in the form of T2 Bar Code Returns under the VDP.
44. The submission under the VDP was acknowledged by CRA on October 8, 2021, noting receipt of the submission on June 10, 2021 and providing an Effective Date of Disclosure of June 11, 2021. The Effective Date of Disclosure is relevant for determining the potential relief that may be offered under the program.
45. The submission under the VDP included payments to the Receiver General for Canada of \$393,120.95 for taxes owing by Mr. F, and \$282,750.00 for taxes owing by Client A.
46. The submission under the VDP also included a payment of \$10,191.00 to the Minister of Finance of Alberta representing Alberta provincial corporate taxes payable by Client A on a 2004 sale transaction. The Alberta provincial tax returns were submitted by Firm E. They were not affected by the VDP submission and were received and assessed by Alberta Treasury.
47. There has been no further response from CRA's VDP program relating to the taxes owing, penalties or interest for Mr. F and Client A since the October 8, 2022 [sic] acknowledgement of the application.
48. With respect to Mr. F, Client A, and Client B collectively, the Member failed to advise Mr. F until at least 2020 of his failure to file the above-mentioned returns, and did not at any time advise Mr. F of the risks of the unfiled or inaccurate returns.

Client C

49. Client C was incorporated on July 30, 2004 and is owned by Mr. and Mrs. H.
50. The Member was responsible for preparing and filing T2 Corporation Income Tax Returns on behalf of Client C for the years ended October 31, 2005 through October 31, 2011.
51. As determined by Mr. S in December 2020, the Member failed to prepare and file T2 Corporation Income Tax Returns that had been filed [sic] for Client C for the years ended October 31, 2005 through October 31, 2011.
52. The Member failed to advise Mr. and Mrs. H that these returns had not been filed until at least 2020, and did not at any time advise them of the risks of unfiled or inaccurate returns.

53. Following Mr. S's discovery, those returns were prepared and filed. Notices of Assessment have been received for most, but not all returns filed. For the years 2005 through 2011, outstanding provincial and federal taxes owing for Client C totaled \$67,408.00, penalties totaled \$11,106.00, and interest totaled \$71,058.00.
54. There was an error in a T5 issued to Mr. H so the 2018 Personal Income Tax Returns for Mr. and Mrs. H required amendments.
55. Mr. and Mrs. H's legal counsel has contacted CPAI but has not provided CPA Saskatchewan with any information relating to a claim and indicates that a claim will be pursued once they determine the amount involved.

General

56. Generally, the Member had no policies in place to ensure that the Member's clients were contacted regarding tax deadlines or that tax returns were completed on time.

Conduct

57. The Member has no record of previous conduct or discipline matters.
58. The Regulatory Bylaws were amended December 17, 2021. The Rules in force for the period 2003 through 2021 are attached hereto and marked as Schedule B.
59. The Member agrees that he committed acts of professional misconduct, as defined in Section 26 of *The Accounting Profession Act* in that he:
 - A. failed to provide professional services in a competent and diligent manner and therefore breached CPA Saskatchewan Bylaws 200.3 in that he:
 - a. Did not prepare and file T2 Corporation Income Tax Returns on behalf of his client, Client A, for the years ended July 31, 2004 through July 31, 2020;
 - b. Did not prepare and file T2 Corporate Income Tax Returns on behalf of his client, Client B, for the years ending January 31, 2007 through January 31, 2020.
 - c. Prepared and filed T1 Personal Income tax Returns on behalf of his client. Mr. F, for the years 2004 through 2020 which he knew or should have known were incorrect and incomplete; and
 - d. Did not advise his client Mr. F:
 - i. that the T2 Corporation Income Tax Returns for Client A for the years ending July 31, 2004 through July 31, 2020 had not been filed;
 - ii. that the T2 Corporation Income Tax Returns for Client B for the years ending January 31, 2007 through January 31, 2020 had not been filed;
 - iii. that the T1 Personal Income Tax Returns for Mr. F had been filed incorrectly and with incomplete information;

- iv. of any potential consequences including taxes owing, penalties and interest resulting from the unfiled and inaccurate personal and corporate Income Tax Returns.
 - B. failed to provide professional services in a competent and diligent manner and therefore breached CPA Saskatchewan Bylaws 200.3 in that he:
 - a. Did not prepare and file T2 Corporation Income Tax Returns on behalf of his client, Client C, for the years ended October 31, 2005 through October 31, 2010;
 - b. Did not advise his clients, Mr. and Mrs. H, owners of Client C that the T2 Corporation Income Tax Returns for Client C for the years ending October 31, 2005 through October 31, 2010 had not been filed.
- [5] The parties confirmed during the hearing that references to CPA Saskatchewan Bylaws 200.3 in paragraph 59(A) and paragraph 59(B) of the Agreed Statement of Facts were in error. The parties agreed that the Respondent admits he had committed acts of professional misconduct by having failed to provide professional services in a competent and diligent manner in breach of CPA Saskatchewan Bylaws 200.1(a) and 200.1(c). Both parties consented to this amendment of the Agreed Statement of Facts at the hearing.
- [6] In addition to alleging the Respondent's conduct breached CPA Saskatchewan Bylaws 200.1(a) and 200.1(c), the Formal Complaint also alleges that the Respondent's conduct was in breach of CPA Saskatchewan Standards of Professional Conduct Rules 202.1 (provision of professional service with integrity and due care) and 203.1 (maintenance of professional competence). Although the Respondent did not expressly agree he committed acts of professional misconduct in breach of Professional Conduct Rules 202.1 and 203.1, the Panel considered whether the facts admitted by the Respondent in the Agreed Statement of Facts also establishes professional misconduct for breaches of these Rules.
- [7] During the hearing counsel for the Respondent advised that the Respondent intends to resign as a member of the Institute upon completion of these discipline proceedings against him. The Institute will not accept the voluntary resignation of a member who is involved in pending discipline proceedings.

CONDUCT DECISION

- [8] Upon consideration of the evidence and given the admission of guilt by the Respondent, the Panel is satisfied the Respondent is guilty of professional misconduct as defined in the Act in respect of the Formal Complaint in Case #2108-24. The Panel finds that the facts admitted by the Respondent in the Agreed Statement of Facts were in breach of CPA Saskatchewan Bylaws 200.1(a) and 200.1(c), and CPA Saskatchewan Standards of Professional Conduct Rules 202.1 and 203.1.
- [9] The Panel finds the Respondent's care and competence in the provision of services to the clients who were the subject of the Formal Complaint to be profoundly lacking. That the Respondent did not file the tax returns and then did not let his clients know that they had not been filed was of significant concern to the Panel. The fact the Respondent engaged in this same misconduct for so long was also of significant concern to the Panel.

SANCTION DECISION

[10] The parties filed a Joint Submission on Sanction. The parties jointly submitted that the following sanction was appropriate in the circumstances of this case:

1. The Member shall receive and acknowledge in writing a Letter of Reprimand issued by the Panel chair;
2. The Member shall pay a fine to CPA Saskatchewan in the sum of \$25,000 payable within 3 months;
3. The Member shall pay costs of \$2,500 to CPA Saskatchewan within 3 months;
4. The sanction and finding of professional misconduct against the Member shall be published by CPA Saskatchewan in the usual course;
5. Failure to comply with the components of the Order – the written reprimand, fine and costs – within 6 months of the date specified in the Order for each component shall result in the Member's registration rights being suspended, with publication in CPA Saskatchewan's newsletter and an appropriate regional newspaper on a named basis; and
6. Failure to comply with the following components of the Order – the written reprimand, fine and costs – within 12 months of the date specified in the Order for each component shall result in the Member being expelled, with publication in CPA Saskatchewan's newsletter and an appropriate regional newspaper on a named basis.

[11] In considering the appropriate sanction to be imposed, the Panel acknowledges and has taken guidance from the judicial decision of *Camgoz v. College of Physicians and Surgeons of Saskatchewan*, (1993) 114 Sask. R 161, and the following factors relevant to the imposition of professional disciplinary sanctions:

1. specific deterrence of the member to curtail any future breaches;
2. general deterrence of other members of the profession;
3. rehabilitation;
4. punishment;
5. isolation;
6. denunciation;
7. the need to maintain the public's confidence in the profession's ability to self-regulate;
8. aggravating factors; and
9. mitigating factors.

[12] The Panel also acknowledges and has taken guidance from the judicial decisions of *R v Anthony-Cook*, 2016 SCC 43, *Rault v Law Society of Saskatchewan*, 2009 SKCA 81, and *Nanson v Saskatchewan College of Psychologists*, 2013 SKQB 191. These decisions emphasize the importance of joint submissions on sanction and that a decision-maker should not depart from a joint submission unless the proposed sanction would bring the administration of justice into disrepute or is otherwise contrary to the public interest. The Panel understands that it is constrained to consider and accept the Joint Submission on Sanction in this case unless it finds that the joint submission is inappropriate because it is

not within the range of sanctions for similar misconduct, it is unfit or unreasonable, and/or it is contrary to the public interest.

- [13] The Panel views the Respondent's misconduct in this case as a serious matter. As previously stated, the Panel found the Respondent's care and competence in respect of the professional services he provided to his clients to be profoundly lacking, and the duration of the misconduct to be of significant concern. The sanction ordered should protect the public and enhance public confidence in the ability of the Institute to regulate its members. This is achieved through a penalty that not only maintains the public's confidence but also addresses specific and general deterrence.
- [14] In considering sanction, the Panel has taken into account the following mitigating factors:
1. The Respondent has no previous discipline history with the Institute;
 2. The Respondent cooperated throughout the investigation and the proceedings against him, saving time and costs for all parties involved;
 3. The Respondent has acknowledged and admitted his actions were wrong; and
 4. The Respondent has paid some restitution (having paid \$40,000 of his own funds to Canada Revenue Agency).
- [15] The Respondent is now a non-practicing member of the Institute. Accordingly, imposing a suspension and other conditions on the Respondent for his misconduct are not available to the Panel as possible sanctions. If the Respondent was a practicing member of the Institute, the Panel would have likely imposed a suspension, practice conditions, and a requirement that the Respondent complete professional development courses, in addition to the other sanctions it is imposing in this case, as set out below.
- [16] With respect to the proposed sanction of a reprimand, a reprimand is intended to provide public denunciation for a member's conduct. In CPA "Reid Joseph McLeod," Notice of Discipline Committee Decision and Order Case #1810-27, April 2021 [*McLeod*], the member in that case had been more than six years late in filing income tax returns for six clients, had filed inaccurate returns, and did not respond to client requests in a timely, accurate or transparent manner. One of the sanctions imposed in that case was a reprimand.
- [17] As in *McLeod*, a reprimand is a suitable sanction in this case for the Respondent's failure to file tax returns for his clients, failure to file accurate tax returns, and failure to respond to client requests in a timely, accurate and transparent manner.
- [18] With respect to the proposed sanction of a fine of \$25,000, section 32(2) of the Act provides that the Panel may order that a registrant pay to the Institute within a fixed period a fine in the amount not exceeding \$50,000.
- [19] In *McLeod* the member was fined \$17,500 for failure to file returns for clients for many years and a failure to provide competent assistance. The member also resigned from the profession.

- [20] Other relevant cases referred to by the lawyer for the Professional Conduct Committee with respect to fines imposed for misconduct similar to the misconduct in this case were:
- (a) CPA “Rotelick David Pearce” and “Rotelick Jason Michael Joseph,” Notice of Discipline Committee Decision and Order Case #1704-02, November 2020 [*Rotelick*], where the members were found guilty of providing incompetent assistance resulting in a significant financial loss. A fine of \$10,000 was imposed;
 - (b) CPA “Reilly Lane Dale,” Notice of Discipline Committee Decision and Order Case #1810-26, June 2021 [*Reilly*], where a member was found guilty of providing incompetent assistance and not filing materials with CRA when due. A fine of \$15,000 was imposed;
 - (c) CPA “Morrison, Gillian Fae,” Notice of Discipline Committee Decision and Order Case #1903-38, May 2022 [*Morrison*], where a member was found guilty of having failed to provide competent assistance to a client, having failed to file GST returns by the due date, and failing to document communications appropriately. A fine of \$7,500 was imposed; and
 - (d) CPA “Berglund Leanne Irene,” Notice of Discipline Committee Decision and Order Case #1910-21, July 2021 [*Berglund*], where a former member was found guilty of misappropriating \$450,000 of her client’s money for her use and benefit. A \$30,000 fine was imposed.
- [21] In the circumstances of this case, the aggravating factors of the duration of the misconduct (over a period of 16 years) and the amount of the losses suffered by the Respondent’s clients support a fine in excess of the fine decisions in *Rotelick*, *Reilly*, and *Morrison*.
- [22] Taking into account the mitigating factors set out in paragraph 14 above, the Panel finds that the joint submission for a fine of \$25,000 strikes an appropriate balance between the fine imposed in *Berglund* for very serious self-serving misconduct, and the decisions that reflect smaller fines for similar misconduct, given the significant harm to the public in this case.
- [23] With respect to the joint submission on payment of costs for the investigation and hearing, the Saskatchewan Court of Appeal’s decision in *Abrametz v Law Society of Saskatchewan*, 2018 SKCA 37, is the leading case in Saskatchewan regarding costs in a professional disciplinary matter. The Saskatchewan Court of Appeal recognized in *Abrametz* that a profession’s members should not bear the total cost of disciplining a registrant’s behaviour, but costs should not be so prohibitive as to prevent a registrant from defending his or her right to practice in the profession.
- [24] Given that the Respondent has been cooperative throughout and agreed to a joint submission on sanction, the Panel accepts the parties’ joint submission that a minimal amount of \$2,500 be ordered for costs.
- [25] With respect to the joint submission on timing for payment of the fine and costs, the Panel agrees with the parties that the proposed timing appears reasonable given the amounts involved.

- [26] With respect to the publication of the Decision and Order in this case, there are two purposes that are served for publishing decisions of the Discipline Committee:
- (a) As deterrence for future similar offences by the offender and the membership at large; and
 - (b) Assurance to the public that the regulatory body is appropriately regulating its membership to ensure public trust and security.
- [27] The Panel's view is that publication of its decisions and orders on the Institute's website and in its newsletter effectively deters future offences by members of the Institute, and that the standard publication of this Decision and Order on the Institute's website and newsletter is appropriate in this case.
- [28] With the objectives of denunciation, specific deterrence, general deterrence and maintenance of public confidence in the ability of the Institute to self-regulate in mind, and given the mitigating factors, and given that the Respondent is a non-practicing member who intends to resign once these discipline proceedings are concluded, the Panel endorses the parties' joint submission on sanction in this case.

ORDER AS TO SANCTION

[29] The Panel hereby orders as follows:

1. The Respondent shall receive and acknowledge in writing a Letter of Reprimand issued by the Panel chair;
2. The Respondent shall pay a fine to CPA Saskatchewan in the sum of \$25,000 payable within three (3) months;
3. The Respondent shall pay costs of \$2,500 to CPA Saskatchewan within three (3) months;
4. The sanction and finding of professional misconduct against the Respondent shall be published by CPA Saskatchewan in the usual course;
5. Failure to comply with the components of the Order – the written reprimand, fine and costs – within six (6) months of the date specified in the Order for each component shall result in the Respondent's registration rights being suspended, with publication in CPA Saskatchewan's newsletter and an appropriate regional newspaper on a named basis; and
6. Failure to comply with the following components of the Order – the written reprimand, fine and costs – within twelve (12) months of the date specified in the Order for each component shall result in the Respondent being expelled, with publication in CPA Saskatchewan's newsletter and an appropriate regional newspaper on a named basis.

Dated this 15th day of August, 2023.




Erin Campbell, CPA – Chairperson



Asma Gehlen, CPA, CGA



Pam Peters, CPA, CMA



Barry Remail, FCPA, FCA



Morina Rennie, FCPA, FCA, FCMA



Steve McLellan (Public Representative)