

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 (the
“Institute”) CONCERNING A FORMAL COMPLAINT AGAINST KEVIN DONALD KASHA, CPA,
CA, CMA, BEING A MEMBER OF THE INSTITUTE, AND KEVIN D. KASHA, CPA, CA, CMA,
BEING A FIRM OF INSTITUTE

BETWEEN:

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

-and-

KEVIN DONALD KASHA, CPA, CA, CMA and
KEVIN D. KASHA, CPA, CA, CMA

DETERMINATION AND ORDER

HEARD BY: TYLER GILLIES, CPA – Chairperson
DWAYNE DAHL, CPA, CA
COLLIN HAY (Public Representative)
STEVE MCLELLAN (Public Representative)
REGAN SCHMIDT, CPA, CA
ROD SIEFFERT, FCPA, FCA

COUNSEL FOR THE PROFESSIONAL
CONDUCT COMMITTEE

CANDICE GRANT

COUNSEL FOR THE RESPONDENT,
KEVIN DONALD KASHA, CPA, CA, CMA

JAMES EHMANN, K.C.

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 (hereinafter referred to as the “Panel”) of the Institute of Chartered Professional Accountants of Saskatchewan (hereinafter referred to as the “Institute”) on June 9, 2025 to hear and determine Formal Complaints concerning Kevin Donald Kasha, CPA, CA, CMA (the “Respondent”) and Kevin D. Kasha, CPA, CA, CMA (the “Firm”) dated September 11, 2024, as required by Section 28(2)(a) 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 Discipline Committee Rules 503.1, 503.2 and 503.3 of the Institute.
- [2] At all times material to the complaints, the Respondent and the Firm were registered as a member and firm, respectively, with the Institute, and subject to the Act, CPA Saskatchewan Bylaws, and the Standards of Professional Conduct of the Institute.

THE FORMAL COMPLAINTS

- [3] Legal counsel for the Professional Conduct Committee (“PCC”) filed the Notice of Hearing dated March 19, 2025, with enclosed Formal Complaints respecting Case #2304-15, with proof of service at the hearing.

EVIDENCE

- [4] An Agreed Statement of Facts was entered into by the parties on or about June 6, 2025, and 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, and client and non-party names anonymized):
1. The Respondent was originally registered as a member of the Institute of Chartered Accountants of Saskatchewan on September 21, 1990. The Respondent obtained his Certified Management Accountant designation on September 29, 1990.
 2. The Firm originally registered as a firm with the Institute of Chartered Accountants of Saskatchewan on November 10, 2009.
 3. In November 2014, the Institute of Chartered Accountants of Saskatchewan and Society of Certified Management Accountants became part of the Institute. The members of the each of those legacy bodies also became registered members with the Institute at that time as outlined in Section 6(a) and 6(b) of the Act. The Respondent has been a registered member and the Firm has been a registered firm of the Institute since that time.
 4. The Act, Institute Bylaws 200.1(a) (previously in force)/200.1 (currently in force), 200.1(c) (previously in force)/200.3 (currently in force), 200.3 (previously in force)/200.7 (currently in force) of the CPA Bylaws; and Rules 202.1, 222.1, 222.2, 260.1 (previously in force)/230.1 (currently in force) and 261.1 (previously in

force)/231.1 (currently in force) of the CPA Rules of Professional Conduct were in force and effect at all relevant times.

Overview of Persons Involved

5. The Respondent has had a business relationship with D.D. since 1993. The relationship began when the Respondent worked at a firm that performed review engagements and T2 Corporate Income Tax Returns for pubs and holding companies owned by D.D.
6. There are thirteen (13) companies for which the Respondent and the Firm perform other regulated services, all associated with a group of investors (the "Investment Group") of which D.D. is part.
7. The Respondent, through the Firm, also prepares and files:
 - a. T2 Corporate Income Tax Returns annually for fifteen (15) holding companies affiliated with the Investment Group; and
 - b. T1 Personal Income Tax Returns annually for thirty (30) individuals who are related to the Investment Group.
8. There are three (3) other individuals who provide accounting and bookkeeping services to the group of companies: J.D., L.M., and J.B., CPA, CA. These individuals are not employees of the Respondent or his Firm (or any related corporation) or any of D.D.'s group of companies, but provide the services as independent contractors.

The Respondent's Role and Responsibilities

9. The Respondent identified his role with the Investment Group as a contract "controller" and describes his responsibilities as:
 - a. Preparing year-end financial statements for the companies;
 - b. Preparing T2 Corporate Income Tax Returns for the companies and holding companies;
 - c. Preparing T1 Personal Income Tax Returns for the shareholders of the companies or individuals affiliated with the shareholders;
 - d. Filing the annual returns with the Corporate Registry;
 - e. Answering questions/troubleshooting/general problem solving; and
 - f. Providing the software platform (Connected) used for the companies' accounting functions, which is paid for through a company owned by the Respondent, NumberCo SK Ltd.
10. NumberCo SK Ltd. was incorporated by the Respondent in 1993. The company is owned 50% by the Respondent and 50% by his spouse. The corporation is not a professional corporation and is not registered as a firm with CPA Saskatchewan.

11. The Respondent did not record or retain time and billing records for the Investment Group clients; compensation is as follows in a letter received from the Respondent's legal counsel:

“[The Respondent] is not always compensated for this work in cash. Sometimes he is compensated in a current stake or the potential for a future stake in one of the companies...He would characterize his role as a hybrid contractor and co-entrepreneur within the Investment Group, to which he contributes his accounting expertise and some operational problem-solving.”
12. The Respondent receives monthly payments for regulated services for some of the companies where by payment is received by NumberCo SK Ltd.
13. Among the Investment Group companies was NumberCo2 SK Ltd., which was incorporated on August 25, 2016 and began operations in or around May 2017 by purchasing the assets of an existing business named WJ, which consisted of a pub and a liquor store.
14. The Respondent's role with NumberCo2 SK Ltd. is that of a “contract controller”. In that position, the Respondent is responsible for oversight of all corporate accounting, including financial statements, tax returns, and GST returns. According to the Respondent and D.D., the Respondent's oversight role did not involve regular, direct oversight over GST filings; he was contacted in this respect only when issues arose.
15. The Respondent is not an employee of any of the Investment Group companies. The Respondent's role and responsibilities as a contractor with the Investment Group clients are not documented through an engagement letter or contract.
16. The Respondent and the Firm performed compilation engagements for four (4) entities for several years up to 2022, as listed in Table 1.

Table 1

Entity	Nature of Operations	Ownership & Directors	Status
NumberCo2 SK Ltd.	Includes two divisions – WB located in Saskatoon, and UC which operates in both Regina and Saskatoon.	100% ownership by D.D. Directors and officers are the Respondent and D.D.	Struck off January 2024; restored as of February 4, 2025
NumberCo3 SK Ltd.	Intended for the operations of the pub acquired from WB's but those operations are still included in NumberCo SK Ltd.	100% ownership by D.D. D.D. is sole director; officers are D.D. and the Respondent	Inactive at time of investigation; restored as of February 4, 2025

Entity	Nature of Operations	Ownership & Directors	Status
CPH Ltd. (registered in Alberta) ("SW")	Operation of a pub in Calgary, AB	G.D and 7 other Shareholders	Active
NumberCo AB Ltd.	Operation of a pub in Calgary, AB	Unknown	Unknown

NumberCo2 SK Ltd. GST Filing Requirements and Process

17. NumberCo2 SK Ltd.'s GST business account was set up in or around 2017 or 2018 with a June 30 year end, although the business's year end was actually May 31. There is no documentation for how this account was set up. The Respondent believes the error in the year end was due to the CRA accounts being set up based on an anticipated closing date for the WJ asset purchase, which was later changed.
18. The filing requirements for GST are set out in ss. 238, 243, 245 and 246 of the *Excise Tax Act*. Under those requirements, NumberCo2 SK Ltd. was required to file quarterly, and the GST returns were to be filed one month following the last day of the quarter.
19. Where a taxpayer does not agree with an assessment by CRA, they are required to file an objection using a prescribed form within 90 days of the date of the Notice of Assessment. Should the taxpayer not agree with CRA's consideration of the objection, a taxpayer has 90 days following the date of the notice of CRA's determination of the objection to make application for an appeal to the Tax Court. Where the time limit expires, a taxpayer can, within one year, make an application to the Minister to extend the time for the appeal. Section 298(1)(a) of the *Excise Tax Act* establishes the deadline for claiming input tax credits ("ITCs") as four years after the date the taxpayer was required under s.238 to file the return for the period.
20. Although there is no formal documentation outlining J.D.'s role, according to the Respondent and J. D., as the bookkeeper for NumberCo2 SK Ltd., J.D. was responsible for filing GST returns from the company's inception in 2017 until the Respondent took over in early 2023. According to the Respondent and J.D., the Respondent did not provide routine oversight to J.D. in this task. D.D. has confirmed that he was aware of this fact, including that there was no formal sign-off process or oversight by the Respondent regarding the monthly GST returns; D.D.'s understanding was that the Respondent was only contacted regarding the GST returns if specific questions arose.
21. Table 2, below, summarizes the GST Returns prepared and/or filed, Notices of Assessment, and the transactions posted as shown on the CRA View Account Transactions Reports for each quarter from June 2017 through October 2023 with references to the supporting documentation.

Table 2

Per CRA Account Year																		Per CRA View Transactions Reports Provided (in chronological order)									
End/Quarter End Dates																											
Period Start Date	Period End Date	Due Date	Date of initial filing	Documentation of Client Filing or Paper Copy	Days Late	Date Filed (or assessed)	First Assessment by CRA	Payment Owed/ (Refund Claimed)	Note	Second Assessment by CRA	Garnishments	Date of Filing or "Re-filing" by Client	Date Assessed by CRA	Reference to Assessment by CRA	Final Penalty after Adjustments	Final Interest after Adjustments	After All Adjustments by CRA										
01-Jun-17	30-Jun-17	31-Jul-17	No documentation	No paper copy		1,879	R12.1			N/A	-	22-Sep-22	06-Oct-22	R14.3	-	-	6,192.86										
01-Jul-17	31-Jul-17	30-Sep-17	No documentation	No paper copy	Not known	Not provided	Not provided	Not provided		N/A	-	Not provided	Not provided	Not provided			Not provided										
1-Oct-17	31-Dec-17	31-Jan-18	No documentation	No paper copy	1,695		R12.2			N/A	-	22-Sep-22	Not provided	Not provided			(3,678.75)										
1-Jan-18	31-Mar-18	30-Apr-18	No date shown	R1*	200	16-Nov-18	R42.1	10,407.29	*	N/A	(11,109.47)				250.00	0.13	(813.83)										
1-Apr-18	30-Jun-18	31-Jul-18	No date shown	R2*	108	16-Nov-18	R37.1	10,407.29	*	N/A	(10,862.67)				250.00	0.13	(528.97)										
1-Jul-18	30-Sep-18	31-Oct-18	No date shown	R3*	16	16-Nov-18	R48.1	10,407.29	*	N/A	-	22-Sep-22	06-Oct-22	R48.4	356.86	28.92	2,671.81										
1-Oct-18	31-Dec-18	31-Jan-19	No date shown	R6*	162	12-Jul-19	R32.1	10,407.29	*	N/A	-				250.00	-	(547.61)										
1-Jan-19	31-Mar-19	30-Apr-19	No date shown	R4*	73	12-Jul-19	R43.4	10,407.25	*	190,689.34	(229,674.62)		08-Dec-20	R43.2	1,328.02	11,115.70	50,023.88										
1-Apr-19	30-Jun-19	31-Jul-19	No date shown	R21*	260	16-Apr-20	R38.1	(2,006.54)		217,953.14	(61,779.86)		08-Dec-20	R38.1	1,116.15	12,677.66	74,410.19										
1-Jul-19	30-Sep-19	31-Oct-19	No date shown	R5*	168	16-Apr-20	R49.1	(2,000.00)	**	233,579.00	(60,684.50)		08-Dec-20	R49.1	-	10,927.00	74,158.21										
1-Oct-19	31-Dec-19	31-Jan-20	No date shown	R7*	498	12-Jun-20	R33.1	3.14	*	210,508.81			16-Apr-21	R33.1	1,281.45	11,937.69	73,226.00										
1-Jan-20	31-Mar-20	30-Apr-20	No date shown	R8.3	43	12-Jun-20	R44.1	(783.36)		190,406.46			16-Apr-21		100.00	7,025.16	57,766.04										
1-Apr-20	30-Jun-20	31-Jul-20			255	12-Apr-21	R39.1	447.54				21-Aug-22	31-Aug-22	R10.3	466.90	659.64	5,422.99										
1-Jul-20	30-Sep-20	31-Oct-20			163	12-Apr-21	R50.1	452.46				21-Aug-22	26-Aug-22	R50.1	271.28	63.33	532.08										
1-Oct-20	31-Dec-20	31-Jan-21			71	12-Apr-21	R34.1	452.46				21-Aug-22	26-Aug-22	R34.1	596.40	898.90	8,660.14										
1-Jan-21	31-Mar-21	30-Apr-21			133	10-Sep-21	R45.1	211,690.16				21-Aug-22	26-Aug-22	R45.3	501.58	684.93	6,289.32										
1-Apr-21	30-Jun-21	31-Jul-21			41	10-Sep-21	R39.1	211,690.16				21-Aug-22	26-Aug-22	R54.3	729.62	1,452.77	11,765.73										
1-Jul-21	30-Sep-21	31-Oct-21			141	21-Mar-22	R51.1	211,690.16				21-Aug-22	27-Aug-22	R51.2	294.26	268.30	1,362.21										
1-Oct-21	31-Dec-21	31-Jan-22			49	21-Mar-22	R35.1	211,690.16				21-Aug-22	29-Aug-22	R35.2	10.00	34.15	400.49										
1-Jan-22	31-Mar-22	30-Apr-22			96	4-Aug-22	R46.1	211,690.16				21-Aug-22	26-Aug-22	R46.2	70.08	322.32	4,519.41										
1-Apr-22	30-Jun-22	31-Jul-22			10	10-Aug-22	R40.1	211,690.16				21-Aug-22	26-Aug-22	R40.2	115.29	649.72	11,529.16										
Total amounts of First and Second Assessments by CRA and Garnishments, to August 2022, before final adjustments										1,317,843.07	1,043,136.75	(373,611.12)															
Accumulation of First and Second Assessments by CRA to August 2022, before final adjustments											2,360,979.82																
Total amounts of garnishments in August and September 2022												(351,638.98)															
GST Returns subsequent to August 2022																											
1-Jul-22	30-Sep-22	31-Oct-22	31-Oct-22	R13.1	-	15-Nov-22	R52.1	10,506.97							-	410.50	10,506.97										
1-Oct-22	31-Dec-22	31-Jan-23	31-Jan-23	R15.1	-	15-Feb-23	R36.1	12,558.23							-	251.55	12,558.23										
1-Jan-23	31-Mar-23	30-Apr-23	28-Apr-23	R19.1	(2)	27-Sep-23	R47.1	(262,211.72)	***						-	(4,426.62)	(262,211.72)										
1-Apr-23	30-Jun-23	31-Jul-23	31-Jul-23	R25.1	-	15-Aug-23	R41.1	9,290.42							-	1.83	9,290.42										
1-Jul-23	30-Sep-23	31-Oct-23	15-Nov-23	R53.1	15	9-Jan-24	R53.1	(55,939.86)							-	-	7,541.87										
1-Oct-23	31-Dec-23	31-Jan-24															-										
Final GST assessed, Penalties and Interest after all adjustments															7,987.87	54,987.71	170,647.10										
Notes:																											
* A copy of a paper GST Return was provided, with the quarter end dates used one month prior to the corresponding quarter end dates used by CRA due to the discrepancy in year ends. For example, the first paper return for 2018 shows a quarter end date of February 28, while CRA shows March 31.																											
** There may have been a paper return filed for this period but paper return says \$2,429.44 versus the amount assessed by CRA of \$2,000																											
*** The large credit reflects GST Input Tax Credits going back for the four year period prior to April 2023.																											
Per CRA View Transactions Reports Provided (in chronological order)																											
16-Nov-18 Initial Assessment made by CRA, no documentation of filing by client or processing of paper return																											
12-Jul-19 Initial Assessment made by CRA, no documentation of filing by client or processing of paper return																											
16-Apr-20 Initial filing made by client, paper																											
12-Jun-20 Initial filing made by client, no paper or electronic confirmation provided (apparently not electronically as reflected by the penalty for not filing electronically)																											
12-Jun-20 Initial filing made by client, no paper or electronic confirmation provided but no penalty for not filing electronically																											
8-Dec-20 CRA reassessed the GST for 3 quarters																											
12-Apr-21 Initial filing apparently made by client, no paper or electronic filing confirmation provided																											
16-Apr-21 CRA reassessed the GST for the quarter																											
10-Sep-21 Initial Assessment made by CRA, no documentation of filing by client																											
21-Mar-22 Initial Assessment made by CRA, no documentation of filing by client																											
4-Aug-22 Initial Assessment made by CRA, no documentation of filing by client																											
10-Aug-22 Initial Assessment made by CRA, no documentation of filing by client																											
21-Aug-22 Client filed amended returns in response to garnishments and high assessments/reassessments																											
2022-Sep-22 Client filed amended returns for some of the earlier periods where paper returns were not processed by CRA																											

22. Table 2 shows that:

- Paper GST returns were prepared and filed with period ends that corresponded with NumberCo2 SK Ltd.'s actual year end instead of the year end reflected on NumberCo2 SK Ltd.'s CRA business account (that is, using quarters ending February 28, May 31, August 31, and November 30 instead of the March 31, June 30, September 30, and December 31 year ends that corresponded with the CRA business account for NumberCo2 SK Ltd.).
- The paper GST returns were not processed by CRA because the period ends did not match the period ends for NumberCo2 SK Ltd.'s CRA business account.
- Paper GST returns were prepared for the quarters relating to 2018, 2019, and the first quarter of 2020.
- Paper GST returns were prepared based on the amounts reflected in the GST payable and GST receivable amounts in the general ledger, and NumberCo2 SK Ltd. prepared a remittance to have a cheque issued for periods where money was owing due to the GST collected exceeding ITCs. In or around 2019, NumberCo2 SK Ltd undertook construction in new leased store space with the

result that ITCs for GST purposes—which offset the required remittances for collection of GST on revenues—began to exceed the remittances, resulting in refunds instead of balances owing shown in returns. This resulted in J.D. missing the entries which would have cleared out GST receivable and payable with each quarterly return. As a result, the amounts reflected as GST remittances payable on the paper GST returns prepared for the period and in the general ledger from June 1, 2018 through November 30, 2019 do not represent the correct 5% of sales which was actually charged and collected. The amounts were significantly higher than 5% of sales reported. The entries for the remittance should have cleared the balances in the respective receivable and payables account but did not; thus the GST returns overstated revenues and taxes payable.

- e. The paper copies of the GST returns were therefore incorrect. As the Respondent stated, "...an entry was not made for the GST refunds and so the previous balance in the GST Payable and GST Receivable carried forward and was not zeroed out".
 - f. There is no documentation of the Respondent or the Firm's involvement in the oversight of the GST return preparation. The Firm executed compilation engagements for NumberCo2 SK Ltd. during this period.
23. Notices of Assessment were sent by CRA but not received, as in 2021, Canada Post inadvertently misdirected NumberCo2 SK Ltd.'s mail from the Respondent's office at 233, 1933-8th Avenue in Regina (which was the address on the CRA account) to another business in Regina. The Respondent provided copies of envelopes containing Notices of Assessment or other correspondence from CRA that appear to reflect the redirected mail. D.D. was made aware of the redirected mail issue.
24. There is no record of any communications between the Respondent or the Firm and D.D. in relation to any GST filings.

NumberCo2 SK Ltd. GST Review

25. During 2020, CRA undertook a review for NumberCo2 SK Ltd. There is no documentation from CRA related to this review available. As the Respondent stated:

"...an audit was undertaken during COVID so it was done at a distance. It is my belief that if COVID wasn't an issue and the audit could have been undertaken in person, all of the issues could have been resolved to the right numbers right at that point. The periods could have been fixed and the over claiming of payable and receivables could have been fixed as well. It was my belief that was the goal of the audit.

I provided the auditor was [sic] the numbers of what had been filed (with the wrong periods) in monthly amounts so they could be adjusted to the right periods. I also pointed out the over claiming of both the payable and receivable. I tried uploading the G/L into the CRA file upload but the auditor was not able to read the file likely since it uses our accounting software which is not common—a

program called Connected. I tried to download the trial balance into an excel or pdf version but was not able to upload due to the size of the file. I thought I had then sent the information off via email or regular mail but do not see the file in my outbox. I think the file would have been too big for my email in any event.

After that I stopped hearing from the auditor and assumed everything was fixed.”

26. The review ultimately resulted in CRA issuing reassessments for NumberCo2 SK Ltd. for the four quarters of 2019 and the first quarter of 2020 (the “2019-20 Assessments”), with amounts owing in the range of \$200,000 per quarter.
27. As a result of the CRA review, the Respondent was aware during 2020 and 2021 that there was an issue with the discrepancy between the quarter-end dates used to prepare the returns and the ones shown on the CRA account. However, he indicated that he did not know how to adjust the dates. He later found out that J.D. stopped filing GST returns for NumberCo2 SK Ltd. after the auditor alerted them to the discrepancy.
28. As a result of NumberCo2 SK Ltd.’s failure to file, CRA issued notional assessments (the “2021-22 Assessments”) of \$210,690.16 per quarter for six quarters (over the period from September 10, 2021 through August 10, 2022), for a total of \$1,264,140.96, with additional amounts assessed for penalties and interest. Between the two sets of assessments, the outstanding balance totaled \$2,560,780.61. It is unclear how CRA calculated the total balance on the Notices of Assessment provided as they do not reflect all the assessments, but the amount appears to represent the total assessments over the period from Q1 2019 through August 2022 of \$2,360,979.82 plus interest accrued to that point in time.
29. As a result of the Canada Post mail issue, neither the 2019-20 Assessments nor the 2021-22 Assessments were immediately received by NumberCo2 SK Ltd.
30. Between August 23, 2022 and September 7, 2022, CRA garnished NumberCo2 SK Ltd.’s bank account for a total of \$351,638.98.
31. On August 29, 2022, the Respondent paid \$29,292.55 from his personal bank account to the Western Canada Lottery Corporation to cover amounts due to that organization from NumberCo2 SK Ltd. during the time when its funds were unavailable due to the garnishment by CRA.
32. On September 8, 2022, the Respondent wrote two further cheques totaling \$40,000.00 to NumberCo2 SK Ltd. in relation to the garnished amounts, for a total of \$69,292.55 expended by the Respondent to or on behalf of NumberCo2 SK Ltd.
33. Around this time, the Respondent began experiencing severe stress due to the discovery of the GST issue, compounded by prior financial pressures on the various pub businesses relating to the COVID pandemic. The Respondent nevertheless undertook to correct the GST issues with CRA.

34. In a letter dated September 15, 2022 to CRA, the Respondent explained the problems with NumberCo2 SK Ltd.'s GST account and filings. The letter included the amounts that the Respondent stated were correct for the GST return filings from the company's inception through to the quarter ending June 30, 2022. However, there is no documentation to confirm whether the letter was sent or received by CRA.
35. After discussions with a CRA's Business Enquiries office, and in light of the fact that CRA may not have received the September 15, 2022 letter, the Respondent wrote a second letter to CRA on April 3, 2023. In that letter, the Respondent requested corrections to the 2019-20 Assessments.
36. In early April 2023, the Respondent sought and received treatment for his mental health issues, including severe anxiety, insomnia, decreased motivation, and decreased mood.
37. On April 13, 2023, the Respondent wrote again to CRA, requesting an amendment to the 2019-20 Assessments and advising that he would file returns claiming ITCs totaling \$266,093.66 that were disallowed for 2019 and Q1 2020, since the deadline for claiming these ITCs for the last quarter was April 2023.
38. On April 17, 2023, the Respondent wrote another letter to CRA, raising the issue that he believed the CRA auditor made a mistake in applying a 15% HST rate to the reported sales for NumberCo2 SK Ltd., and pointing out that this would have the effect of significantly overstating the GST owing. The Respondent again requested that CRA hold off on further enforcement measures while the issues with the GST returns were corrected.
39. On April 30, 2023, concerned because he had not received a response from CRA and aware of the April 2023 deadline for claiming 2019 ITCs, the Respondent sent another letter to CRA with paper GST returns for the periods from January 2019 through March 2020 showing NIL ITCs (on the basis that the ITCs for these periods would be claimed in 2023).
40. On June 23, 2023, CRA sent a letter to the Respondent related to the 2019-20 assessments stating that the returns for these periods had been selected for further examination and requesting that the Respondent provide relevant documentation by July 24, 2023.
41. On July 19, 2023, CRA sent the Respondent a letter stating that they had reduced the sales figure for the periods from January 1, 2019 through March 31, 2020 to match NumberCo2 SK Ltd.'s point-of-sale system figures and adjusted the GST collectible amounts from 15% HST—which, as the Respondent noted, had been applied by CRA in their earlier adjustments—to 5%. This reduced the taxes payable by \$696,516.63.
42. On July 27, 2023, CRA advised the Respondent that NumberCo2 SK Ltd.'s GST Return for the quarter ending March 31, 2023, on which the Respondent had

submitted the 2018, 2019 and 2020 GST ITCs, had been selected for examination and requested that he provide documentation by August 28, 2023.

43. The Respondent responded on August 26, 2023. On September 6, 2023, CRA sent the Respondent a letter requesting additional purchase invoice documentation to support the claim for ITCs.
44. On September 25, 2023, CRA sent the Respondent a letter saying no changes would be made to the March 31, 2023 GST Return, which meant that the ITCs for 2019 through 2020 claimed were allowed. A Notice of Assessment dated October 3, 2023 reflects that the ITCs were allowed.
45. NumberCo2 SK Ltd. incurred legal costs from Thorsteinssons LLP ("Thorsteinssons"), a tax law firm with offices in Toronto and Vancouver, to assist with remedying the CRA assessments. The amount paid to Thorsteinssons was \$7,500.00 plus tax for a total of \$8,400.00.
46. By October 2023, CRA had processed all adjustments. The result was that NumberCo2 SK Ltd incurred penalties of \$7,987.87 and interest of \$54,985.88, for a total of \$62,973.75.
47. In an email dated February 12, 2024, the Respondent stated,

"Much to my chagrin, the GST returns for the periods you are looking for (starting Dec 2019) were not initially filed. The original audit pointed out that the wrong dates were being used, and the bookkeeper wasn't sure how to complete the returns when the dates didn't match (what to do with the returns already filed but not in the right periods. For example, the period Sep 1 to Nov 30 2019 were already filed and paid, so how they did not know how to refile the period October 1 to December 31. They knew the periods were wrong and so did not file the returns. Therefore, one of the first things we did when we found out about the issue, was to file the outstanding returns immediately."
48. D.D. has stated that the Respondent informed him of the GST issue promptly once he discovered it. D.D. continues to employ the Respondent's services, and informed the investigation committee that he did not question the Respondent's honesty, integrity, or work ethic.
49. D.D. and the Respondent have stated that the amounts the Respondent paid to NumberCo2 SK Ltd. covered the interest and penalties owing as a result of the GST error and a portion of NumberCo2 SK Ltd.'s costs with Thorsteinssons.

Financial Reporting and T2 Corporation Income Tax Returns

50. The Firm produced financial statements for NumberCo2 SK Ltd. for the years ended May 31, 2018, 2019, 2020, 2021 and 2022. Each statement includes a Notice to Reader report stating that the Respondent compiled the statements.

51. It is not apparent whether any GST payable or receivable is reflected in the financial statements.
52. Since January 1, 2022, only licensed CPAs are able to authorize the release of a Canadian Standard on Related Services 4200 Compilation Engagement ("CSRS 4200"). Neither the Respondent nor the Firm have ever been so licensed.
53. On January 4, 2024, the Respondent acknowledged that he had completed CSRS 4200 Compilation Engagements for four (4) entities for 2021 and 2022 and received a fine for practicing professional accounting without a licence.
54. The Respondent prepared T2 Corporation Income Tax Returns for NumberCo2 SK Ltd. for the May 31, 2018 through May 31, 2022 fiscal years, for which the legislative filing deadline would have been six months following the year end, or October 31. There was no information provided regarding the filing dates:

Table 3

Fiscal Year Ended May 31	Income Taxes Payable per T2 Corporation Income Tax Return	Date of T2 Corporation Income Tax Return	Income Taxes Payable per Financial Statements	Date of Notice to Reader Report
2018	\$6,937	Not dated	\$4,000	November 8, 2018
2019	Nil	Not dated	Nil	September 13, 2019
2020	Nil	Not dated	Nil	September 20, 2020
2021	Nil	Not dated	Nil	September 3, 2021
2022	\$1,046	Not dated	2,000	August 15, 2022

Filing of annual returns with corporate registry

55. The Respondent is responsible for filing the annual returns at the Corporate Registry (Information Services Corporation) ("ISC") for NumberCo2 SK Ltd. and other companies operated by D.D.
56. The Respondent did not know that NumberCo2 SK Ltd. was struck from the Corporate Registry in January 2024 and believes that this happened because he didn't get an email from ISC advising that the filing was due. NumberCo2 SK Ltd. has since been restored.

Cooperation by Registrant with regulatory processes including investigation

57. Appendix E provides a timeline of communications between CPA Saskatchewan and the Respondent from the initial contact on April 5, 2023 up to May 2024. The communications cover regulatory processes including practice monitoring and the investigation.

58. The Respondent was non-responsive to requests for extended periods of time due to problems with his emails and late delivery of regular mail as reflected in the investigation chronology shown in Appendix E. He has provided CPA Saskatchewan with three different email addresses over the course of the investigation. He advised that he had not received certain emails from CPA Saskatchewan from two of the addresses. For the third email address provided, the Respondent did not look at that email address's inbox for the last few weeks in April, while he was busy with tax return filings.
59. In October and November 2023, the Respondent had issues uploading information to ShareFile, as requested by CPA Saskatchewan, which either resulted in or contributed to the late provision of requested documents. The Respondent did not avail himself of the offers from CPA Saskatchewan staff of assistance with uploading to ShareFile. The Respondent had difficulty meeting response deadlines and document requests, and on several occasions missed response deadlines.
60. On May 13, 2024, CPA Saskatchewan was informed that the Respondent had engaged legal counsel to assist in providing timely responses during the investigation. Additional information, including a list of clients and missing GST returns, was provided by his legal counsel on May 14, 2024.

Formal Complaints

61. The Respondent self-reported the issues with NumberCo2 SK Ltd.'s GST returns to CPA Saskatchewan in a meeting on April 5, 2023. A formal letter followed on April 26, 2023.
62. On September 18, 2024, the PCC referred three Formal Complaints against the Respondent and one Formal Complaint against the Firm to the Discipline Committee. These are Formal Complaints A, B, C and D (collectively, the "Formal Complaints").
63. Formal Complaint A alleges that the Respondent, in the provision of professional services to NumberCo2 SK Ltd. during the period beginning on or about May 31, 2017 through to on or about the date of the Formal Complaint, is guilty of professional misconduct as defined in Section 26 of the Act, in that:

The Respondent breached Bylaw 200.1(a) (previously in force)/200.1 (currently in force) of *The Accounting Profession Regulatory Bylaws* by failing to comply with the principles of integrity and due care, which require that a registrant perform professional services with diligence and be straightforward and honest in all professional and business relationships. The Respondent breached Rule 202.1 of the CPA Rules of Professional Conduct by failing to provide professional services with integrity and due care.

The specific allegations which constitute professional misconduct include that the Respondent:

- a. Did not document, communicate or explain his role and responsibilities for professional services provided by the Respondent to the client;
 - b. Did not establish effective oversight or supervision over the preparation and filing of GST Returns; and
 - c. Did not advise the client of the risks related to the lack of effective oversight of the preparation and filing of GST Returns.
64. The Respondent admits the allegations which are found within Formal Complaint A; provided, however, that there is no agreement between the parties in relation to the period of January 2023 - September 18, 2024.
65. Formal Complaint B alleges that the Respondent, in the provisions of professional services to NumberCo2 SK Ltd. during the period beginning on or about May 31, 2017 through to on or about May 31, 2024, is guilty of professional misconduct as defined in section 26 of the Act in that:

The Respondent breached Bylaw 200.1(c) (previously in force)/200.3 (currently in force) of *The Accounting Profession Regulatory Bylaws* by failing to comply with the principle of competence which requires that a registrant provide professional services with competence.

The specific allegations which constitute professional misconduct include that the Respondent:

- a. Failed to apply professional knowledge and skill to ensure that GST Returns were filed accurately, diligently and on a timely basis in accordance with relevant legislation;
 - b. Failed to ensure that Notices of Assessment and/or Notices of Reassessment for GST were received and reviewed to ensure they corresponded to the company's internal records and did not advise the client of the risk of failing to do so;
 - c. Failed to respond promptly, accurately or completely to an examination carried out by CRA in 2020 with respect to the company's GST filings and failed to document the response;
 - d. Failed to register objections to incorrect Notices of Assessment and/or Notices of Reassessment issued by CRA within the ninety (90) day limit;
 - e. Completed compilation engagements for the years ended May 31, 2018 through May 31, 2022 but did not identify that the GST accounts were not accurate or reconciled to CRA Notices of Assessment; and
 - f. Failed to file within the required time limit the annual return with the Saskatchewan Corporate Registry for the company due September 30, 2023 as required by *The Business Corporations Act* and *The Business Corporations Regulations*.
66. The Respondent admits the allegations which are found in Formal Complaint B.

67. Formal Complaint C alleges that the Respondent, in his response to the regulatory processes of the Institute for the period beginning on or around April 1, 2023 to the date of the Formal Complaint, is guilty of professional misconduct as defined in Section 26 of the Act in that:

The Respondent breached Bylaw 200.7 of *The Accounting Profession Regulatory Bylaws* by failing to comply with the principle of cooperation which requires that a registrant cooperate with the regulatory processes of the Institute. The Respondent breached Rules 222.1 and 222.2 of the CPA Rules of Professional Conduct by failing to respond promptly to communication where a written reply is specifically required and by failing to produce documents when required to do so by the Institute.

The specific allegations which constitute professional misconduct, include that the Respondent:

- a. On multiple occasions failed to respond promptly in writing to communication from the Institute in which a written reply was specifically required, including notices and requests related to a professional conduct investigation and practice monitoring requirements.

68. The Respondent admits the allegations which are found in Formal Complaint C.

- [5] The Agreed Statement of Facts did not address Formal Complaint D which was also set out in the Notice of Hearing. Formal Complaint D alleges that the Firm in the provision of professional services to NumberCo2 SK Ltd. during the period beginning on or about May 31, 2017 through to on or about May 31, 2024, is guilty of professional misconduct as defined in Section 26 of the Act in that:

The Firm, breached Bylaw 200.1(a) (previously in force)/200.1 (currently in force) of *The Accounting Profession Regulatory Bylaws* by failing to comply with the principle of integrity which requires that a registrant provide professional services with integrity and be straightforward and honest in all professional and business relationships. The Firm breached Rules 260.1 (previously in force)/230.1 (currently in force) and 261.1 (previously in force)/231.1 (currently in force) of the CPA Rules of Professional Conduct by failing to establish, maintain and uphold appropriate policies and procedures designed to ensure its services are performed in accordance with generally accepted standards of practice of the profession and to ensure that in the conduct of the practice, members associated with the Firm perform their professional services with integrity and due care and comply with developments in professional standards in all functions in which they practice or are relied on because of their calling.

The specific allegation which constitute professional misconduct are that the Firm:

- a. Did not prepare engagement letters, contracts, agreements or other correspondence to document the professional services to be provided to the client;

- b. Did not establish effective oversight or supervision over the preparation and filing of GST Returns; and
 - c. Did not advise the client of the risks related to the lack of effective oversight of the preparation and filing of GST returns.
- [6] In the hearing, counsel for the PCC sought leave to amend the Notice of Hearing to withdraw Formal Complaint D against the Firm. The Respondent consented to the request.
- [7] Given the agreement of the parties, the Panel granted the request by the PCC to withdraw Formal Complaint D. In the result no determination is made by the Panel regarding Formal Complaint D.

CONDUCT DECISION

- [8] Upon consideration of the evidence and given the admission of guilt by the Respondent with respect to Formal Complaint A, except for the period of January 2023 – September 18, 2024, Formal Complaint B and Formal Complaint C, the Panel is satisfied the Respondent is guilty of professional misconduct as defined in the Act in respect of the Formal Complaints in Case #2304-15.
- [9] Regarding Formal Complaint A, the Panel finds that in the period of May 31, 2017 to December 31, 2022, the Respondent was in breach of CPA Saskatchewan Regulatory Bylaw 200.1(a) (previously in force) / 200.1 (currently in force) by failing to comply with the principles of integrity and due care that require a registrant to perform professional services with diligence and be straightforward and honest in all professional and business relationships. During this period the Respondent failed to document, communicate or explain his role and responsibilities for the professional services he was providing, and in particular with respect to GST Returns for NumberCo2 SK Ltd. He also failed to establish effective oversight or supervision over the preparation and filing of GST Returns for NumberCo2 SK Ltd, despite the fact the Firm executed compilation engagements for the company during this period. The Respondent also failed to advise his client of the risks related to the lack of effective oversight of the preparation and filing of the company's GST Returns.
- [10] As a result, GST Returns for NumberCo2 SK Ltd. were either prepared and filed with incorrect year ends such that they were not processed by CRA, were prepared and filed with incorrect information concerning the correct 5% of sales that was actually charged and collected, or not filed at all. These errors resulted in penalties and interest totalling \$62,973.75, as well as legal fees for the services of a law firm engaged to assist with remedying the CRA assessments.
- [11] Counsel for the PCC acknowledged there was no evidence adduced at the hearing that would support a finding of a breach of CPA Saskatchewan Regulatory Bylaw 200.1(a) (previously in force) / 200.1 (currently in force) for the period of January 1, 2023 – September 18, 2024. The Panel agrees. The Panel finds the Respondent not guilty of

breaching CPA Saskatchewan Bylaw 200.1(a) (previously in force) / 200.1 (currently in force) during the period of January 1, 2023 – September 18, 2024.

- [12] Regarding Formal Complaint B, the Panel finds that during the period May 31, 2017 to May 31, 2024, the Respondent was in breach of CPA Saskatchewan Regulatory Bylaw 200.1(c) (previously in force) / 200.3 (currently in force) by failing to comply with the principle of competence which requires that a registrant provide professional services with competence.

- [13] The evidence establishes that the Respondent failed to apply professional knowledge and skill to ensure that GST Returns for NumberCo2 SK Ltd. were filed accurately, diligently and on a timely basis in accordance with the *Excise Tax Act*. The Respondent also failed to ensure that Notices of Assessment and/or Notices of Reassessment for GST were received and reviewed to ensure they corresponded to the company's internal records, and did not advise the client of the risk of failing to do so. Further, the Respondent failed to promptly, accurately or completely respond to an examination carried out by CRA in 2020 with respect to NumberCo2 SK Ltd.'s GST filings and failed to document the response. The Respondent also failed to register objections to incorrect assessments issued by CRA within the prescribed time limit. The Respondent completed compilation engagements for NumberCo2 SK Ltd. for the years ended May 31, 2017 through May 31, 2022 but did not identify that the GST accounts were not accurate or reconciled to CRA's assessments. Lastly, the Respondent failed to file the annual return for NumberCo2 SK Ltd. with the Saskatchewan Corporate Registry within the time limits prescribed in the relevant legislation, leading the company to being struck from the register for a time period before the Respondent had it restored.

- [14] Regarding Formal Complaint C, the Panel finds that during the period April 1, 2023 to September 18, 2024, the Respondent was in breach of CPA Saskatchewan Regulatory Bylaw 200.7 which requires that a registrant cooperate with the regulatory processes of the Institute. The Panel also finds that the Respondent was in breach of Rules 222.1 and 222.2 of the CPA Rules of Professional Conduct by failing to respond promptly to communication where a written reply is specifically required and by failing to produce documents when required to do so by the Institute. On multiple occasions the Respondent failed to meet response deadlines, including in relation to requests regarding the professional conduct investigation and practice monitoring requirements. Further, despite offers from CPA Saskatchewan staff to assist the Respondent with the uploading of information to the Institute's file share site, the Respondent chose not to accept that assistance.

SANCTION DECISION

[15] The parties filed a Joint Submission on Penalty. The parties submitted the following sanction was appropriate in the circumstances of this case:

1. The Respondent shall receive and acknowledge in writing a Letter of Reprimand issued by the Panel chair within thirty (30) days of the Order.
2. The Respondent shall pay a fine to CPA Saskatchewan in the sum of two thousand dollars (\$2,000.00), payable within one hundred and eighty (180) days of the Order.
3. The Respondent shall review and refamiliarize himself with CPA Saskatchewan's Firm Guide, and shall provide written confirmation to CPA Saskatchewan that he has done so, within one hundred and eighty (180) days of the Order.
4. The Respondent shall limit his practice to current clients that have executed engagement letters or contracts that define the Respondent's roles and responsibilities regarding his engagement. The Respondent shall provide written acknowledgement of this restriction to CPA Saskatchewan and ensure that engagement letters and/or contracts are in place with said clients within thirty (30) days of the Order. This limitation does not limit the Respondent from non-practicing roles related to teaching and instruction.
5. The Respondent shall complete six (6) hours of professional development in practice management within one hundred and eighty (180) days of the Order. The Respondent is responsible to report and declare the verifiable continuing professional development in the provided tool before the deadline. Proof of attendance at the verifiable continuing professional development is required. These hours of professional development shall be in addition to any other continuing professional development that would otherwise be required.
6. There shall be no order as to costs.
7. The finding of professional misconduct and sanction against the Respondent shall be published by CPA Saskatchewan in the usual course.
8. All periods specified in the Order commence on the day the Order is received (or is deemed to be received, if earlier) by the Respondent.
9. Failure to comply with the following components of the Order – acknowledgement of written reprimand, review of the Firm Guide, acknowledgment of practice restriction, professional development, and fine – within one hundred and eighty (180) days of the date specified in the Order for each component shall result in the Respondent's registration rights being suspended, with publication in the usual course on a named basis. CPA Saskatchewan shall file the Order with the Court pursuant to section 32(3) of *The Accounting Profession Act* at that time.

10. Failure to comply with the following components of the Order – the written reprimand, professional development, and fine – within three hundred and sixty-five (365) days of the date specified in the Order for each component shall result in the Respondent being expelled, with publication in the usual course on a named basis.

[16] In respect to paragraph 4 of the Joint Submission on Penalty, at the hearing the parties jointly clarified that the Respondent shall not continue to service any current clients unless and until executed engagement letters and/or contracts as referenced in paragraph 4 are in place. The Panel was advised by counsel for the Respondent that the Respondent does not intend to seek out new clients.

[17] The Panel acknowledges and has taken guidance from the judicial decision in *Camgoz v. College of Physicians and Surgeons of Saskatchewan* (1993), 114 Sask R 161 (QB), 1993 CanLII 8952 (SK KB), 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.

[18] 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 Penalty 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.

[19] With respect to the proposed sanction of a reprimand, a reprimand is intended to provide public denunciation for a member's conduct. A reprimand is a suitable sanction in this case.

[20] With respect to the proposed fine of two thousand dollars (\$2,000.00), 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 an amount not exceeding fifty thousand dollars (\$50,000.00). The PCC does not seek an award of costs.

- [21] The Respondent paid the penalty and interest incurred by his client for his failures relating to the preparation and filing of NumberCo2 SK Ltd.'s GST Returns and the processes with CRA that followed thereafter. The Respondent also paid a portion of the legal costs incurred by the client to remedy the CRA assessments. In total the Respondent paid \$69,292.55 to or on behalf of NumberCo2 SK Ltd as a result of the matters that are the subject of the Formal Complaints.
- [22] In addition the Respondent has agreed to restrict his practice to current clients that have executed engagement letters or contracts that define the Respondent's roles and responsibilities regarding his engagement. The Respondent will not continue to service any current clients unless and until executed engagement letters and/or contracts as referenced above are in place. The Respondent has also agreed to review CPA Saskatchewan's Firm Guide and complete professional development in practice management within one hundred and eighty (180) days of the Order.
- [23] In this case, the mitigating factors are that the Respondent self-reported, he compensated his client for substantially all of the costs incurred resulting from his misconduct, and he admitted guilt. An aggravating factor is the Respondent failed to cooperate with the Institute in a prompt manner, including in relation to the professional conduct investigation.
- [24] The Panel finds that together, the proposed fine of two thousand dollars (\$2,000.00), the restriction that requires the Respondent to limit his practice to current clients that have executed engagement letters or contracts that define the Respondent's roles and responsibilities regarding his engagement, and the professional development requirements, are within the range of acceptable outcomes, and strike an appropriate balance for the misconduct in this case.. Taken together, the proposed sanctions are reasonable and not contrary to public policy, nor do they bring disrepute to the administration of justice.
- [25] With respect to the joint submission on timing for payment of the fine, the Panel agrees with the parties that the proposed timing appears reasonable given the amount involved.
- [26] With respect to publication of the Determination and Order in this case, there are two purposes that are served by publishing decisions of the Discipline Committee:
- (a) 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.

These are important objectives, and the Panel's view is that the publication of this Determination and Order on the Institute's website and newsletters is appropriate in this case.

- [27] 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 and aggravating factors in this case, the Panel accepts and endorses the parties' Joint Submission on Penalty.

ORDER AS TO SANCTION

[28] The Panel hereby orders as follows:

(a) **The Respondent shall:**

- (i) Receive and acknowledge in writing a Letter of Reprimand issued by the Panel chair within thirty (30) days of the Order.
- (ii) Pay a fine to CPA Saskatchewan in the sum of two thousand dollars (\$2,000.00), payable within one hundred and eighty (180) days of the Order.
- (iii) Review and refamiliarize himself with CPA Saskatchewan's Firm Guide, and shall provide written confirmation to CPA Saskatchewan that he has done so, within one hundred and eighty (180) days of the Order.
- (iv) Limit his practice to current clients that have executed engagement letters or contracts that define the Respondent's roles and responsibilities regarding his engagement. The Respondent shall provide written acknowledgement of this restriction to CPA Saskatchewan and ensure that engagement letters and/or contracts are in place with said clients within thirty (30) days of the Order. The Respondent shall not continue to service any current clients unless and until executed engagement letters and/or contracts as referenced above are in place. This limitation does not limit the Member from non-practicing roles related to teaching and instruction.
- (v) Complete six (6) hours of professional development in practice management within one hundred and eighty (180) days of the Order. The Respondent is responsible to report and declare the verifiable continuing professional development in the provided tool before the deadline. Proof of attendance at the verifiable continuing professional development is required. These hours of professional development shall be in addition to any other continuing professional development that would otherwise be required.

(b) **The Institute shall:**


- (i) Publish notice of the decision of the Panel's Determination and Order on a named basis on the Institute website and newsletters.


(b) **Additional conditions to the Determination and Order:**

- (i) All periods specified in the Order commence on the day the Order is received (or is deemed to be received, if earlier) by the Respondent.
- (ii) Failure to comply with the following components of the Order – acknowledgement of written reprimand, review of the Firm Guide, acknowledgment of practice restriction, professional development, and fine – within one hundred and eighty (180) days of the date specified in the Order for each component shall result in the Respondent's registration rights being suspended, with publication in *CPA SK Connect* and the appropriate regional newspaper on a named basis. The Institute shall file the Order with the Court pursuant to section 32(3) of the Act at that time.

- (iii) Failure to comply with the following components of the Order – the written reprimand, professional development, and fine – within three hundred and sixty-five (365) days of the date specified in the Order for each component shall result in the Respondent being expelled, with publication in *CPA SK Connect* and the appropriate regional newspaper on a named basis.
- (iv) There shall be no order as to costs.

Dated this 23rd day of July, 2025.

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Tyler Gillies, CPA – Chairperson


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Steve McLellan (Public Representative)

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