

SUMMARY OF SANCTION AGREEMENT LIAQUAT A. CHATUR AND DEEN & CHATUR LLP CHARTERED ACCOUNTANTS

On 6th day of November 2017, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the Chartered Professional Accountants Act.

Admissions

Under that agreement, Liaquat Ali Chatur, CPA, CA, on his own and on behalf of Deen & Chatur LLP Chartered Professional Accountants admitted to the allegations of unprofessional conduct as set out in the June 30, 2017 motion referring the matter to hearing in that he,

1. failed to maintain and uphold appropriate policies and procedures in order to ensure that services performed in conjunction with the 2014 personal income tax return of his client, L.J, were performed in accordance with generally accepted standards of practice;
2. failed to perform professional services in conjunction with the 2013 and 2014 personal income tax return of his client, L.J, with integrity and due care, in that he:
 - a. did not provide information that was or should have been available in the client's file to her upon her request;
 - b. did not provide an adequate response to his client, L.J's questions.

Sanctions

Liaquat Ali Chatur, CPA, CA, on his own and on behalf of Deen & Chatur LLP Chartered Professional Accountants, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. written reprimand;
2. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the issuance of the statement of costs;
3. mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
4. if Liaquat Chatur, CPA, CA, fails to comply with the Tribunal's orders within the time specified, the registration of Liaquat Chatur, CPA, CA, will be cancelled.

Discipline Tribunal Secretary
November 2017