

SUMMARY OF SANCTION AGREEMENT CONTINENTAL TAX PROFESSIONAL CORPORATION, CHARTERED ACCOUNTANT

On March 25, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Under that agreement Lyle Moline, CPA, CA, the designated member for Continental Tax Professional Corporation, Chartered Accountant admitted to the allegations of unprofessional conduct as set out in the October 15, 2020 motion that the firm:

1. Failed to perform the professional services that he was engaged to perform in respect of his client, RS, in accordance with the generally accepted standards of practice of the profession; and
2. Failed to respond to the communications from RS on a timely basis.

AND, Lyle Moline, CPA, CA, the designated member for Continental Tax Professional Corporation, Chartered Accountant and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof would be:

1. Written reprimand; and
2. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557.

Discipline Tribunal Secretary
March 2021