

SUMMARY OF SANCTION AGREEMENT VARINDER PREET KAUR

On January 16, 2023, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Varinder Preet Kaur, admitted to the allegations of unprofessional conduct as set out in the September 12, 2022 motion referring the matter to a hearing, in that she:

Plagiarized another candidate's material during her participation in the Core 1 Module of the CPA Professional Education Program offered through the CPA Western School of Business in the Summer 2021-22 Session, in having submitted, as her own work, the submissions of two other candidates for her assignments in weeks three through seven.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2 or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

Varinder Preet Kaur, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

- 1. Suspension of registration as a candidate for a period of one year, starting on the day that this sanction agreement is approved and accepted by the Complaints Inquiry Committee;
- 2. Payment of \$3,000 in costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 18 months of the statement of costs being served;
- 3. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
- 4. If Varinder Preet Kaur fails to comply with the Tribunal's orders within the time specified, the candidate registration of Varinder Preet Kaur will be cancelled.

Discipline Tribunal Secretary January 2023