

SUMMARY OF SANCTION AGREEMENT

TAMARA McNEIL and TAMARA J. McNEIL (Public Accounting Firm)

On 27th day of May, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Tamara McNeil and Tamara J. McNeil, a public accounting firm ("McNeil Firm"), admitted to the allegations of unprofessional conduct as set out in the October 15, 2020 motion referring the matter to a hearing, in that they, or either of them:

1. Failed to cooperate with the requirements of the practice review process of CPA Alberta in that she, on behalf of the McNeil firm, failed to provide a response to communications from Practice Review that required a response; and
2. Failed to cooperate with the requirements of the Complaints Inquiry Process of CPA Alberta in that she, on behalf of the McNeil firm, failed to provide a response to communications of the CIC Secretary that required a response.

And, Tamara McNeil, CPA, CMA and the McNeil firm, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Voluntary resignation of the registrations of Tamara McNeil, CPA, CMA and the McNeil firm under section 75 of the CPA Act,
3. Payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, within 30 days of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
5. If Tamara McNeil and the McNeil firm fail to comply with the Tribunal's orders within the time specified, the voluntary resignation of registration of Tamara McNeil and the McNeil firm will be deemed to be cancelled.

Discipline Tribunal Secretary
May 2021