

**SUMMARY OF SANCTION AGREEMENT
CYNDY LEE PACKARD OSODE, CPA, CA, CPA (TX, USA) AND
ACCORD PROFESSIONAL CORP., CHARTERED PROFESSIONAL ACCOUNTANT**

On September 9, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Cyndy Packard Osode, CPA, CA, CPA (TX, USA) and Accord Professional Corporation, Chartered Professional Accountant, admitted to the allegations of unprofessional conduct as set out in the June 22, 2021 motion referring the matter to a hearing, in that they, or either of them:

1. Failed to respond to communications from their client, AB, with respect to professional services they were engaged to perform and information and documents AB requested;
2. Failed to provide the professional services to AB that they were engaged to perform, specifically AB's 2019 US tax filings; and
3. Failed to cooperate with the CIC Secretary with respect to the complaint of AB by failing to respond to communications which required a response, including failing to provide on a timely basis information and documents requested by the CIC Secretary.

AND, Cyndy Packard Osode, CPA, CA, CPA (TX, USA) and Accord Professional Corporation, Chartered Professional Accountant, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

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

Discipline Tribunal Secretary
September 2021