

SUMMARY OF DISCIPLINE

DAVID L. PATRINO CPA, CA & DAVID L. PATRINO PROFESSIONAL CORPORATION

On March 28, 2017, 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 David Lawrence Patrino, CPA, CA, admitted to the allegations of unprofessional conduct as set out in the January 12, 2017 motion referring the matter to hearing in that, he:

1. Failed to co-operate with the Practice Review process;
2. Failed to reply promptly in writing to the communications of the Practice Review department of CPA Alberta during the period September 10, 2015 to January 20, 2016, which required a response.

David Lawrence Patrino, CPA, CA and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof be:

1. a 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:
 - a. a summary of the sanction agreement's admissions and sanctions be provided to all provincial CPA bodies, CPA Bermuda and any other professional organization to which David Lawrence Patrino, CPA, CA belongs and CPA Alberta is aware, as of the date of this order;
 - b. a copy of the sanction agreement or a summary of the admissions and sanctions will be provided to anyone who directs an enquiry to CPA Alberta about the discipline history of David Lawrence Patrino, CPA, CA;
 - c. the sanction agreement or a summary of the sanction agreement including the admissions and sanctions or both be published on the CPAA website on a named basis; and
 - d. a copy of the sanction agreement be provided to Quicklaw with all third parties names replaced with pseudonyms; and in accordance with the bylaws.
4. if David Patrino or David L. Patrino Professional Corporation fail to comply with the orders within the time specified, the registration of David Patrino and David L. Patrino Professional Corporation will be cancelled

Discipline Tribunal Secretary
April 2017