

SUMMARY OF SANCTION AGREEMENT AARON RUPTASH

On 1st day of March, 2019, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Admissions

Under that agreement Aaron Ruptash admitted to the allegations of unprofessional conduct as set out in the December 19, 2018 motion referring the matter to hearing in that he:

1. failed to respond to the requests of his clients, J. and T., for information or assistance with their outstanding tax matters; and
2. failed to provide the professional services to J. and T., and their corporation, TOS Inc., that he was engaged to perform.

Sanctions

Aaron Ruptash and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. payment of a fine of \$2,500 payable within 30 days of the statement of costs being served;
2. 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;
3. mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557;
4. if Aaron Ruptash fails to comply with the Tribunal's orders within the time specified, the registration of Aaron Ruptash will be cancelled.

Discipline Tribunal Secretary
March 2019