

## **SUMMARY OF SANCTION AGREEMENT DAVID M. STUART**

On 26<sup>th</sup> day of April, 2019, 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 Stuart admitted to the allegation of unprofessional conduct as set out in the May 16, 2018 motion referring the matter to hearing in that he:

1. Failed to perform professional services with due care in that he failed to inform the client, of her obligations with respect to charging Goods and Services Tax for services provided by her corporation, MES Ltd., when he knew or ought to have known that such obligations existed.

AND, David Stuart and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. a written reprimand for David Stuart;
2. payment of a fine of \$1,000 by David Stuart within 30 days of the statement of costs being served;
3. payment of costs of the investigation 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 bylaw 1550.

Discipline Tribunal Secretary  
April 2019