

INTERIM VOLUNTARY RESTRICTION

TO: CHARTERED PROFESSIONAL ACCOUNTANTS OF ALBERTA (“CPA Alberta”)

RE: Interim and temporary undertaking not to apply for reinstatement of registration as a Chartered Professional Accountant (“this Interim Voluntary Restriction”) to CPA Alberta

I, Paul Michael Sturt, hereby irrevocably undertake not to apply for reinstatement of my CPA Alberta registration as a Chartered Professional Accountant until the full and final resolution of the conduct proceedings resulting from the complaint received from Deloitte LLP on April 4, 2019 (“Complaint”). I acknowledge and agree that:

- “full and final resolution” shall consist of:
 - dismissal of the Complaint by the Complaints Inquiry Committee (“CIC”) under section 80(1)(b) of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2 (“*CPA Act*”);
 - approval of a sanction agreement by the CIC under section 74(8)(a) of the *CPA Act*;
 - the final decision of a discipline tribunal consisting of one or more findings of unprofessional conduct, resulting in an order under section 95 of the *CPA Act*; or
 - the final decision of a discipline tribunal resulting in the acquittal of all allegations referred to the discipline tribunal,and, in the event of either dismissal by the CIC or a final decision of a discipline tribunal, this Interim Voluntary Restriction shall remain in full force and effect until all rights of appeal have expired or been exhausted, as the case may be;
- I will not conduct any aspect of a professional accounting practice or public accounting practice, as those terms are defined in the *CPA Act*, except for a corporation of which I am a 100% shareholder; and
- I will not hold or handle funds or property of any kind in trust, including acting as an Executor for an estate.

I also hereby undertake to inform any person who, during the time that this Interim Voluntary Restriction is in effect, enquires about my registration status about the existence of and limitations in this Interim Voluntary Restriction, it being understood that I retired from all professional accounting practices and public accounting practices on or about June, 2017.

I also hereby undertake to inform any employer that currently employs me, if I was hired at a time that I was a member in good standing of CPA Alberta, about the existence of and limitations in this Interim Voluntary Restriction.

I hereby acknowledge that CPA Alberta will publish this Interim Voluntary Restriction on the CPA Alberta website while this Interim Voluntary Restriction remains in effect.

I also hereby commit and undertake to make the necessary information available to CPA Alberta in order for them to verify that I am complying with this Interim Voluntary Restriction when requested to do so.

I hereby confirm that, in keeping with section 65 of the *CPA Act*, this Interim Voluntary Restriction is binding on me, notwithstanding that I am not a current registrant of CPA Alberta.

THIS INTERIM VOLUNTARY RESTRICTION IS ACCEPTED this 16 day of December, 2019
in the City of Edmonton.

“signed by Paul Sturt”

Paul Michael Sturt

“signed by witness”

Name:
Witness to the signature of Paul Michael Sturt