

SUMMARY OF SANCTION AGREEMENT FANGXIN (LYDIA) CAO

On the 4th day of August, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Fangxin Cao admitted to the allegations of unprofessional conduct as set out in the June 22, 2021 motion referring the matter to hearing, in that she:

1. Plagiarized another candidate's material during her participation in the Core 1 Module of the CPA Professional Education Program offered through the CPA Western School of Business in 2020, in having used a modified version of the other candidate's submission for the Week 7 Practice Case assignment as her own work.

AND, Fangxin Cao, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Suspension of registration as a candidate for a period of 8 months, starting on the day that this sanction agreement is approved and accepted by the Complaints Inquiry Committee;
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 Fangxin Cao fails to comply with the Tribunal's orders within the time specified, the registration of Fangxin Cao will be cancelled.

Discipline Tribunal Secretary
August 2021