

**SUMMARY OF SANCTION AGREEMENT  
ROBERT HARRISON, CPA, CGA and  
ROBERT S. HARRISON CHARTERED PROFESSIONAL ACCOUNTANT**

On November 23, 2021, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Robert Harrison, CPA, CGA and Robert S. Harrison Chartered Professional Accountant, admitted to the allegation of unprofessional conduct as set out in the September 21, 2021 motion referring the matter to a hearing, in that they:

Failed to sustain professional competence in all the areas in which they were providing professional services, in that serious deficiencies were noted in the area of review engagements in four consecutive practice reviews conducted of Robert S. Harrison Chartered Professional Accountant.

AND, Robert Harrison, CPA, CGA and Robert S. Harrison Chartered Professional Accountant, and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$1,000 within 30 days of the statement of costs being served;
2. Practice restriction whereby Robert S. Harrison Chartered Professional Accountant is restricted from issuing, releasing or otherwise disclosing any review engagement work product until such work product has been reviewed and approved by a CPA Alberta-appointed supervisor, the fees for such supervisor to be paid by Robert S. Harrison Chartered Professional Accountant, and such practice restriction to be in effect until Robert S. Harrison Chartered Professional Accountant successfully undergoes two (2) consecutive compliant Practice Reviews in the area of review engagements;
3. Payment 50% 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;
4. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
5. If Robert Harrison, CPA, CGA and Robert S. Harrison Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of Robert Harrison, CPA, CGA and Robert S. Harrison Chartered Professional Accountant will be cancelled.

Discipline Tribunal Secretary  
November 2021