

SUMMARY OF SANCTION AGREEMENT YANNICK MAHÉ, CPA

On March 5, 2024, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Yannick Mahé, CPA, admitted to the allegations of unprofessional conduct as set out in the December 5, 2023 motion referring the matter to a hearing, in that he:

1. Associated with information that he ought to have known was false or misleading in that he, in the position of Clinic Manager for Company A, an entity that he partly owns:
 - a. Prepared a template chiropractic referral form on January 31, 2023 for Client WC (“WC”), on behalf of Dr. AD (“The Practitioner”), prior to The Practitioner authorizing the referral form, for the purposes of processing an assignment of benefit claim reimbursement for WC in which Company A obtained a fee payment of \$50.00 from WC’s benefit provider;
 - b. Prepared a template chiropractic referral form in August 2022 for Client AK (“AK”), on behalf of the Practitioner, prior to The Practitioner authorizing the referral form, for the purposes of processing an assignment of benefit claim reimbursement for AK in which Company A obtained a fee payment of \$100.00 from AK’s benefit provider; and
 - c. Advised the Investigator that the referral forms prepared in advance of The Practitioner’s authorization were not submitted externally, when in fact they were and claims were subsequently paid to Company A as a result of the receipt of the referral forms.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, c. R-12, or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND Yannick Mahé, CPA, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Written reprimand;
2. Payment of a fine of \$1,000 within 30 days of the statement of costs being served;
3. Payment of 50% of the 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; and
5. If Yannick Mahé, CPA fails to comply with the Tribunal’s orders within the time specified, the registration of Yannick Mahé, CPA will be cancelled.

Discipline Tribunal Secretary
March 2024