

SUMMARY OF SANCTION AGREEMENT THOMAS PIEROWAY

On December 3, 2020, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of section 74 of the *Chartered Professional Accountants Act*.

Thomas Pieroway, admitted to the allegation of unprofessional conduct as set out in the June 25, 2020 motion referring to a hearing, in that he:

1. Plagiarized another candidate's material during his participation in the Tax Module of the CPA Professional Education Program offered through the CPA Western School of Business in 2019, in having submitted, as his own work, the submissions of the other candidate.

AND Thomas Pieroway and the Complaints Inquiry Committee agree that the sanctions to be imposed in consequence thereof will be:

1. Suspension of registration for a period of 18 months;
2. Payment of 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;
3. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557;
4. If he fails to comply with the Tribunal's orders within the time specified, his registration will be cancelled.

Discipline Tribunal Secretary
December 2020