

**SUMMARY OF FINDINGS OF UNPROFESSIONAL CONDUCT – (1 of 2)
PAVLO SUZDALOV**

The discipline hearing of Pavlo Suzdalov was held on December 11, 2017. In the written decision of the discipline tribunal dated, April 20, 2018, after all of the verbal and written evidence and the submissions placed before it, the Discipline Tribunal finds that the conduct of Pavlo Suzdalov constitutes unprofessional conduct in that he:

1. Failed to perform the professional services he was engaged to complete for JP and CP with integrity and due care in that he:
 - a. failed to file JP's 2012 US tax return;
 - b. failed to file the 2012 and 2013 US Foreign Bank Account Reporting for JP, or alternatively, could not confirm that the returns had been filed as he was engaged to do.
2. Did not respond to the communications of JP and CP, or provide the information that they requested, on a timely basis.

Orders made as a result of the findings of unprofessional conduct:

1. a written reprimand;
2. payment of a fine of \$5,000 for each of allegations 1 and 2;
3. payment of costs of the investigation, hearing and compliance with the orders, in accordance with bylaw 1601, payable in 24 equal monthly installments starting 30 days after the service of the statement of costs. Mr. Suzdalov shall provide the secretary to the Discipline Tribunal with 24 post-dated cheques, dated the first of each month for the equal monthly installments;
4. the payment schedule referred to in paragraph 3 above may be varied, in the sole discretion of the secretary to the Discipline Tribunal. If Mr. Suzdalov seeks to vary the payment schedule, Mr. Suzdalov must contact the secretary to the Discipline Tribunal to request a variance in advance of missing any of the timelines for payment, must indicate why he cannot comply with the payment schedule, and must confirm the new payment schedule if one is granted by the secretary to the Discipline Tribunal;
5. mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557; and
6. if Pavlo Suzdalov fails to comply with the tribunal's orders within the time specified, the registration of Pavlo Suzdalov will be cancelled.

Discipline Tribunal Secretary
April 2018

SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT (2 OF 2) PAVLO SUZDALOV

The discipline hearing of Pavlo Suzdalov was held on June 21, 2017. In the written decision of the discipline tribunal dated, August 31, 2017, after all of the verbal and written evidence and the submissions placed before it, the tribunal found Pavlo Suzdalov to have committed unprofessional conduct in that, he:

1. Did not perform the professional services he was engaged to complete with integrity and due care in that he:
 - a) Failed to respond to communications from his clients, D.C. or E.Y., on a timely basis;
 - b) Did not return financial records belonging to his client, D.C.

2. Failed to cooperate with the complaint process of CPAA pursuant to Part 5 of the *Chartered Professional Accountants Act*, SA 2014, c C-10.2 in that he did not respond to the January 21, 2016 and March 9, 2016 communications of the CIC Secretary that required a response.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, (“CPA Act”) the *Regulated Accounting Profession Act*, RSA 2000, c. R-12 (“RAPA”), or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

ORDERS

After careful consideration the Discipline Tribunal in their written decision dated November 9, 2017, imposed the following sanctions:

- a) This decision on sanctions serves as a written reprimand for Mr. Suzdalov’s proven unprofessional conduct;
- b) A fine of \$2,500 for each of allegations 2 and 3 for a total fine of \$5,000 to be paid by Mr. Suzdalov within two years of the date of this decision on sanctions;
- c) Mr. Suzdalov shall pay 50% of the costs of the investigation, hearing and compliance with the Discipline Tribunal’s orders in accordance with Bylaw 1601 to a maximum of \$14,000 and these costs shall be paid within two years of the issuance of the Statement of Costs;
- d) This matter shall be published pursuant to s. 98 of the CPA Act and Bylaws 1550 to 1557; and
- e) If Mr. Suzdalov fails to comply with these orders within the times ordered, his registration shall be cancelled.

Discipline Tribunal Secretary
November 2017