

SUMMARY OF SANCTION AGREEMENT

GANG WANG, CPA, CA, CPA (DE, USA) & J&J GROUP LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

On July 30, 2026, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Eric (Gang) Wang, CPA, CA, CPA (DE, USA) and J&J Group LLP, Chartered Professional Accountants, admitted to the allegations of unprofessional conduct as set out in the September 16, 2024 motion referring the matter to a hearing, in that:

1. (Eric) Gang Wang, CPA, CGA failed to sustain professional competence in all the areas in which he and J&J Group LLP, Chartered Professional Accountants were providing professional services, in that three consecutive practice reviews conducted of J&J Group LLP, Chartered Professional Accountants identified serious deficiencies in the following areas:
 - a. Compliance with Canadian generally accepted standards on review engagements; and
 - b. Compliance with Canadian standards on quality control.

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

AND Eric (Gang) Wang, CPA, CA, CPA (DE, USA) and J&J Group LLP, Chartered Professional Accountants, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. Payment of a fine of \$2,500 within 30 days of the statement of costs being served;
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; and
4. If Eric (Gang) Wang, CPA, CA, CPA (DE, USA) and J&J Group LLP, Chartered Professional Accountants fail to comply with the Tribunal's orders within the time specified, the registration of Eric (Gang) Wang, CPA, CA, CPA (DE, USA) and J&J Group LLP, Chartered Professional Accountants will be cancelled.

Discipline Tribunal Secretary
July 2026