

SUMMARY OF SANCTION AGREEMENT

DAVID WARKENTIN, CPA, CGA & DAVID WARKENTIN PROFESSIONAL CORPORATION, CHARTERED PROFESSIONAL ACCOUNTANT

On August 13, 2026, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

David Warkentin, CPA, CGA and David Warkentin Professional Corporation, Chartered Professional Accountant, admitted to the allegations of unprofessional conduct as set out in the September 16, 2024 motion referring the matter to a hearing, in that they:

1. Failed to provide the professional services to Party A that they were engaged to perform, and had been paid for, on a timely basis - specifically, Party A's T1-Personal Income Tax Return for 2021.

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 David Warkentin, CPA, CGA and David Warkentin Professional Corporation, Chartered Professional Accountant, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. A written reprimand;
2. Payment of a fine of \$1,500 within 30 days of the statement of costs being served;
3. 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;
4. Mandatory publication pursuant to section 98 of the *CPA Act* and Bylaws 1550-1557; and
5. If David Warkentin, CPA, CGA and David Warkentin Professional Corporation, Chartered Professional Accountant fail to comply with the Tribunal's orders within the time specified, the registration of David Warkentin, CPA, CGA and David Warkentin Professional Corporation, Chartered Professional Accountant will be cancelled.

Discipline Tribunal Secretary
August 2026