

## SUMMARY SANCTION AGREEMENT

On 12<sup>th</sup> day of December, 2015 the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Regulated Accounting Profession Act*. R.S.A. 2000, c. R-12.

Under that agreement Registrant H acting alone or as a representative of Registrant H Professional Corporation, admitted being guilty of negligence in that he involved himself with false and misleading information in that he:

1. claimed that person A was an employee of Registrant H Professional Corporation on the Benefit Plan - transaction card signed August 17, 2005 for enrolment in insurance benefits.

## ORDERS

Registrant H, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. payment of a fine of \$5,000 within 60 days of the issuance of the statement of costs;
2. payment of costs of the investigation, hearing and compliance with the orders, within 60 days of the issuance of the statement of costs;
3. publication
  - a. a summary of the sanction agreement's admissions and sanctions be provided to all provincial institutes, or their successor CPA bodies, CPA Bermuda and any other professional organization to which Registrant H belongs and the Institute is aware, as of the date of this order;
  - b. notification of the sanction agreement's admissions and sanctions be provided to all provincial institutes, or their successor CPA bodies, to which Registrant H applies for membership at any time following this order;
  - c. notification of the sanction agreement's admissions and sanctions be provided to anyone who directs an enquiry to the Institute about the discipline history of Registrant H;
  - d. a summary of the sanction agreement's admissions, the nature of the conduct and any orders made as a result of the findings be published on the public website on a named basis; and
  - e. the sanction agreement, with all third parties' names replaced by pseudonyms, be published on the public website on a named basis; and
  - f. a copy of that written decision be provided to Quicklaw in accordance with the bylaws; and
4. if Registrant H fails to comply with the sanction agreement's sanctions within the time specified, the registration of Registrant H be cancelled.

Discipline Tribunal Secretary