

PASTERNAK, RYAN STEPHEN JOSEPH
RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

Notice of Discipline Committee Decision and Order Case #2101-03

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Ryan Stephen Joseph Pasternak (Pasternak) and Ryan Pasternak CPA Professional Corporation (RPC) on March 15, 2022 and concluded on August 26, 2022. The Discipline Committee made a determination of guilt related to professional misconduct as defined in section 26 of *The Accounting Profession Act* (“the Act”) in that Pasternak breached Bylaws 200.1(a) and 200.3 and Rule 202.1 of the CPA Saskatchewan (“CPASK”) Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Decision on the Formal Complaint

The context in which the Formal Complaint arose is that Pasternak and RPC, as registrants, for the period beginning in or about September, 2019 through May, 2021 failed to cooperate with the regulatory processes of the Institute.

Specifically, that Pasternak and RPC did not comply with the notice and requirement for a practice administration review as required under Regulatory Bylaws 27.1 and 42.1(d); Pasternak and RPC did not submit documents or records in a manner and within the time specified in the notice requested by the Institute in writing pursuant to the investigation for Case #2101-03 as required by Regulatory Bylaws 4.4 and 42.1(d); and Pasternak and RPC did not respond in an open, honest, and helpful manner to notices, requests, or requirements.

Decision on Sanction

The Discipline Committee issued the following Order on September 28, 2022:

- That the Registrants receive a letter of reprimand;
- That the Registrants be fined the sum of \$5,000.00 payable to the Institute;
- That the Registrants pay costs in the sum of \$20,000.00;
- Pay the fine and costs within six months from the date of this Order. Failure to pay the fine and costs within the six-month period shall result in the immediate suspension of the Registrants from the Institute, and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants’ names from the register; and
- That notice of the Decision dated April 22, 2022, and the Penalty and Costs Decision, and Order shall be published on the Institute’s website and in its newsletter.

The text of relevant bylaws and rules of professional conduct:

Throughout the relevant period

Bylaws

200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

(a) integrity;

200.3 A registrant or suspended registrant shall cooperate with the regulatory processes of the Institute.

Rules of Professional Conduct

202.1 A member, student or firm shall perform professional services with integrity and due care.

Regulatory Bylaws

Compliance

4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

Practice Inspection

27.1 Every firm shall be subject to practice inspection as established in the Rules.

Professional Conduct Committee

42.1 The chair of the Professional Conduct Committee shall have authority:

(d) to refer the matter to a committee (other than the Professional Conduct Committee or the Discipline Committee), Institute employees or officers, for intervention, mediation, or resolution;

A copy of the Decision dated April 22, 2022 is attached as Appendix A.

A copy of the Determination and Order dated September 28, 2022 is attached as Appendix B.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar
CPA Saskatchewan

October 19, 2022

IN THE MATTER OF *THE ACCOUNTING PROFESSION ACT*
OF THE PROVINCE OF SASKATCHEWAN

AND IN THE MATTER OF A HEARING BY THE DISCIPLINE COMMITTEE
OF THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF SASKATCHEWAN
CONCERNING A FORMAL COMPLAINT AGAINST RYAN STEPHEN JOSEPH PASTERNAK
AND RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

BETWEEN:

THE PROFESSIONAL CONDUCT COMMITTEE,
established pursuant to *The Accounting Profession Act*

-and-

RYAN STEPHEN JOSEPH PASTERNAK, CPA, CMA, and
RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

DECISION

HEARD BY: BARRY REMAI, FCPA, FCA – Chairperson
 JANA BLAIS, CPA, CMA
 ERIN CAMPBELL, CPA
 TYLER GILLIES, CPA, CMA
 DAN LI, CPA, CA
 KEN MCDOUGALL (Public Representative)

COUNSEL FOR THE PROFESSIONAL
CONDUCT COMMITTEE

SEAN M. SINCLAIR

COUNSEL FOR THE DISCIPLINE
COMMITTEE

AMANDA M. QUAYLE, Q.C.

INTRODUCTION

- [1] This matter came for hearing before a discipline hearing panel of the Discipline Committee of The Institute of Chartered Professional Accountant of Saskatchewan (hereinafter referred to as the “Panel”) on March 15, 2022 to hear and determine a Formal Complaint concerning Ryan Stephen Joseph Pasternak, CPA, CMA (“Pasternak”), and Ryan Pasternak CPA Professional Corporation (“RPC”) (together the “Registrants”) dated August 3, 2021, as required by Section 31(4) of *The Accounting Profession Act*, SS 2014, c A-3.1 (the “Act”). The discipline hearing proceeded by video conference with consent of the Professional Conduct Committee in accordance with Rule 508.2 of the Discipline Committee Rules made pursuant to the Discipline Committee’s authority in the Act.
- [2] At all times material to the Formal Complaint, Pasternak was a registrant of The Institute of Chartered Professional Accountants of Saskatchewan (the “Institute”). RPC was also a registrant of the Institute until December 11, 2020 at which time its registration was suspended, the circumstances of which are explained later in this decision. At all materials times, the Registrants were subject to the Act, Bylaws, and Rules of the Institute.

THE FORMAL COMPLAINT

- [3] Counsel for the Professional Conduct Committee filed the Notice of Hearing dated January 21, 2022 with attached Formal Complaint at the hearing.

- [4] The Formal Complaint states:

That Pasternak, for the period beginning in or about September, 2019 through May, 2021 as the practice leader at RPC, while performing professional services, is guilty of professional misconduct as defined in section 26 of the Act in that he:

Failed to cooperate with the regulatory processes of the Institute and therefore breached CPA Saskatchewan Bylaws 200.1(a) and 200.3, and Rule 202.1. Specifically,

1. Pasternak and RPC did not comply with the notice and requirement for a practice administration review as required under Regulatory Bylaws 27.1 and 42.1(d);
2. Pasternak and RPC did not submit documents or records in a manner and within the time specified in the notice requested by the Institute in writing pursuant to the investigation for Case #2101-03 as required by Regulatory Bylaws 4.4 and 42.1(d); and
3. Pasternak and RPC did not respond in an open, honest, and helpful manner to notices, requests, or requirements.

NOTICE OF HEARING

- [5] The Registrants did not appear at the commencement of the hearing at 9:30 a.m. on March 15, 2022. The Panel adjourned the hearing for 15 minutes to provide the Registrants additional time to appear before resuming the hearing. On resumption of the hearing, the Registrants were still not in attendance.

- [6] Counsel for the Professional Conduct Committee filed the following evidence with respect to service of the Notice of Hearing with attached Formal Complaint on the Registrants:
- a. Canada Post tracking information regarding delivery of the Notice of Hearing with Formal Complaint to the Registrants by registered mail;
 - b. affidavit of service of Sherri Schmidt sworn March 1, 2022 attesting to service of the Notice of Hearing with attached Formal Complaint on the Registrants via email on January 24, 2022;
 - c. affidavit of attempted service by Barry Partington sworn February 17, 2022.
- [7] In addition, the Professional Conduct Committee called Leigha Hubick, CPA, CA, Registrar of the Institute, as a witness to provide additional evidence about service of the Notice of Hearing with attached Formal Complaint on the Registrants.
- [8] The evidence established the following:
- i. The Notice of Hearing with attached Formal Complaint were sent by registered mail on January 24, 2022 to the Registrants at their last known address on file with the Institute;
 - ii. The Institute corroborated the business address of RPC with its corporate business profile registered at Information Services Corporation;
 - iii. The Notice of Hearing and attached Formal Complaint were emailed to the Registrants to the email address on file with the Institute which Pasternak personally updated on February 5, 2019. The Institute uses a system that tracks delivery of emails. The Institute received no notice that the email was not delivered;
 - iv. In addition to the email sent to the Registrants on January 24, 2022, the Institute also emailed the Registrants a link to the discipline hearing on February 25, 2022, to the same email address on file with the Institute. No notice that the email was not delivered was received by the Institute;
 - v. The process server hired by counsel for the Professional Conduct Committee made a number of attempts to contact and serve the Registrants. On February 10, 2022, the process server called Pasternak's phone number and left a voicemail message asking for a callback to arrange for service. A second attempt to contact the Registrants by phone was made on February 12, 2022 and after not getting an answer, a second voicemail message was left asking for a call back to arrange for service. On February 15, 2022, the process server attended the address provided for the Registrants. A gentleman answered the door and identified himself as the father of Pasternak. Pasternak's father said that Pasternak was in Alberta. The process server left the documents with Pasternak's father and gave him his business card and asked him to have Pasternak call him when he spoke to him next; and
 - vi. The Notice of Hearing and attached Formal Complaint sent by registered mail on January 24, 2022 were redirected to Hinton, Alberta, where the documents were successfully delivered on February 7, 2022.

- [9] After receiving the evidence of the Professional Conduct Committee about service of the Notice of Hearing with attached Formal Complaint on the Registrants, the Panel adjourned to consider whether the Registrants had proper notice of the hearing pursuant to the *Act* and *The Accounting Profession Regulatory Bylaws* (the “Regulatory Bylaws”), and if so whether the hearing should proceed in the absence of the Registrants pursuant to section 31(11) of the *Act*. The Panel reconvened the hearing and delivered an oral decision that service had been properly effected and the hearing should proceed in the absence of the Registrants, with written reasons to follow. These are those reasons.
- [10] Section 31(1) of the *Act* requires the registrar of the Institute to send a copy of the Notice of Hearing and the Formal Complaint to the registrant whose conduct is the subject of the hearing at least ten business days before the date on which the Discipline Committee is to sit.
- [11] Section 53(1)(b) of the *Act* provides that any notice or other document required to be served pursuant to the *Act* may be served by registered mail addressed to the last business or residential address of the person to be served known to the registrar of the Institute.
- [12] Section 53(2) of the *Act* provides that a notice or other document sent by registered mail is deemed to have been served on the tenth business day following the date of its mailing, unless the person to whom it was mailed establishes that, through no fault of that person, that person did not receive notice or document or received it at a later date.
- [13] Section 5.1 of the *Regulatory Bylaws* provides that in addition to the methods of service of notices prescribed by section 53 of the *Act*, any document or notice required to be given to a registrant pursuant to the *Rules* may be delivered or served by electronic transmission addressed to the designated electronic address when an electronic address has been designated by the registrant. *Regulatory Bylaw 5.2(d)* provides that a document for notice is deemed to be received by the registrant on the business day following the day of the electronic transmission.
- [14] Pursuant to section 31(11) of the *Act* if the registrant whose conduct is the subject of the hearing fails to attend the hearing, the Discipline Committee, on proof of service of the Notice of Hearing and Formal Complaint, may proceed with the hearing in the registrant’s absence.
- [15] The Panel concluded that the evidence filed by the Professional Conduct Committee established that the notice requirements of the *Act* and *Regulatory Bylaws* had been met, and that the Registrants had proper notice of the discipline hearing. In particular, the Notice of Hearing and attached Formal Complaint were emailed to the Registrants to the designated email address Pasternak had designated on his own file. The Institute also sent the Notice of Hearing with attached Formal Complaint to the Registrants by registered mail to the last address on the Institute’s file. Neither the emails nor the registered mail were returned to the Institute as being undeliverable. In addition, the process server’s evidence established that Pasternak was in Alberta and the registered mail containing the Notice of

Hearing and attached Formal Complaint were redirected to Hinton, Alberta and successfully delivered there.

- [16] Having been properly served, but having failed to appear, the Panel determined that it was appropriate to proceed with the hearing in the Registrants' absence as permitted by section 31(11) of the Act.

CONDUCT DECISION

- [17] The Professional Conduct Committee called Vivian Nicholas, CPA, CA as a witness to provide evidence about the conduct of the Registrants that was the subject of the Formal Complaint. Ms. Nicholas is an Ethics and Enforcement Officer with the Institute. In that role she receives concerns from members of the public, gives guidance to registrants, and gathers information regarding allegations of professional misconduct. She was the investigator in relation to the Formal Complaint.
- [18] Counsel for the Professional Conduct Committee filed a binder of documents containing 46 tabs which was marked as Exhibit P5. Ms. Nicholas gave evidence about the documents behind each of the tabs of Exhibit P5. The evidence of Ms. Nicholas establishes the following:
- i. Pasternak has been a registrant of the Institute since August 2001. Pasternak incorporated RPC in 2008. Pasternak is the only registrant associated with RPC.
 - ii. As part of discharging its duties under the Act, the Institute receives communications from individuals who express concerns regarding the activities of registrants. In that regard, the Institute was notified by a client of the Registrants of a concern regarding the return of client records. On January 24, 2019, the Institute wrote the Registrants requesting delivery of specified client records to the Institute for return to the clients, by no later than February 7, 2019.
 - iii. The Registrants responded by letter dated February 4, 2019. In the letter, Pasternak acknowledges having received a voicemail message from the Institute on January 24, 2019 and states that he called back that same day asking for the request in writing and a reasonable response time. The Registrants requested an extension to February 28, 2019. The Registrants' letter also asked whether the Institute's request was a review, audit or criminal investigation.
 - iv. By letter dated February 15, 2019 sent by email and regular mail to the Registrants, the Institute clarified that a return of records matter does not constitute an investigation. It also granted an extension for the return of the client records to February 28, 2019. The Institute indicated no further extension could be granted.
 - v. The Registrants then sent the Institute a letter dated February 20, 2019 expressing concerns about getting emails from the Institute and requesting that correspondence not be scanned or stored electronically. The letter did not address the request for return of the client documents.
 - vi. The Institute sent a letter by email and regular mail dated February 26, 2019, to the Registrants responding to their data integrity concerns and requesting a meeting. Several times and dates between February 28 and March 7, 2019 were proposed. The Institute requested the client records be brought to the meeting.

- vii. The Registrants responded to the Institute's letter dated February 15, 2019, by letter dated March 4, 2019. Despite the Registrants having suggested that 30 days to deliver the client records was reasonable in their letter of February 4, 2019, the Registrants now indicated the Institute's request for a reply by February 28, 2019, was unreasonable. The Registrants also indicated that the records received from the client were only copies and that the records had been shredded and the electronic records deleted.
- viii. The Institute responded to the Registrants' March 4, 2019 correspondence by letter dated July 4, 2019 sent by email and registered mail. The Institute provided guidance with respect to retention of documents and requested a meeting. The Institute again asked if the Registrants possessed the client records and if so to bring them to the meeting. The Institute advised the Registrants that pursuant to Regulatory Bylaw 200.3 "A registrant or suspended registrants shall cooperate with the regulatory processes of the Institute" and that if the Registrants did not respond to the letter or the request to meet, a complaint may be filed against them for non-cooperation. The Institute's July 4, 2019 letter sent by registered mail was returned to the Institute unclaimed.
- ix. The Institute left a voicemail message for the Registrants on September 13, 2019 asking for a call back. The intent of the call was to let the Registrants know the matter had been referred to a non-cooperation complaint as they had not responded substantively to the matters raised in the Institute's letters.
- x. By letter dated September 13, 2019 sent by email and regular mail to the Registrants, the Institute advised that the Chair and Vice-Chair of the Professional Conduct Committee had determined that the Registrants' conduct constituted an allegation of professional misconduct requiring investigation. The letter required a response from the Registrants in five business days, failing which the matter may be provided to the Professional Conduct Committee on September 25, 2019 for determination.
- xi. Pasternak left a voicemail message for the Institute after business hours at 5:26 p.m., on September 13, 2019. The voicemail stated "It would be better if you mailed me what you are looking for. It's just easier for me to deal with those requests. Then I have it in writing. Thank you."
- xii. On September 16, 2019, the Institute left the Registrants a voicemail confirming a letter had been sent to them by email and regular mail on September 13, 2019, and that a response was due September 23, 2019. The Institute left another voicemail on September 23, 2019 at 3:49 p.m. as a reminder that a response to its September 13 letter was due that day and that the Institute's office closed at 4:30 p.m.
- xiii. At 8:41 p.m. on September 23, 2019, Pasternak left a voicemail for the Institute. He stated he had been away on business for most of September and had not had the opportunity to check his mailbox. He indicated he had not seen the letter referred to in the Institute's voicemail. He asked for a three week extension.
- xiv. By letter dated October 1, 2019 to the Institute, the Registrants stated they had done nothing wrong and had fully cooperated with the Institute. They indicated they had not received the Institute's July 4, 2019 letter because Pasternak had

been away, and that he was similarly away in September and did not receive the letter dated September 13, 2019 until September 26, 2019. The Registrants did not respond to the Institute's request for a meeting. Instead, they stated that if the "attacks continue", they would have no choice but to contact their legal advisor about privacy violations committed by the Institute which they had reported to CPA Canada.

- xv. By letter dated October 23, 2019 sent by email and regular mail, the Institute acknowledged the Registrants' letter dated October 1, 2019. The Institute enclosed another copy of its July 4, 2019 letter and reiterated that a failure to respond would be considered non-cooperation and professional misconduct. The Institute again requested a meeting and suggested times. It requested a response by November 8, 2019.
- xvi. The Registrants responded by letter November 7, 2019. They indicated they did not receive the Institute's October 23, 2019 letter until November 6. They acknowledged receipt of an email but it was not opened or viewed because they felt that email communication is inappropriate for private and confidential matters. Accusations of privacy violations were made again. They indicate the reporting of those alleged violations to the Registrants' legal advisor, their Member of Parliament, and their Member of the Legislative Assembly was being considered. They indicated they may approach the media. There was no response to the Institute's request to meet.
- xvii. The Institute wrote the Registrants on January 28, 2020, sent by email and regular mail. The Institute advised the matter pertaining to return of client records was closed but that RPC was being referred to a practice administration review to be scheduled no later than March 31, 2020, and contact would be made to schedule a date. Ms. Nicholas testified that a practice administration review is an inspection of the manner and methods of a firm's practice. It is carried out when a risk in administrative practices is identified. The reason for referring RPC to a practice administration review was because of its advice that it had destroyed client records.
- xviii. By letter February 5, 2020 sent via email, the Institute provided RPC notice the practice administration review was to be conducted on March 20, 2020 at the Institute's office. The notice required RPC to respond no later March 5, 2020. The letter provided information about preparing for the practice administration review.
- xix. The Registrants responded by letter dated February 20, 2020. They accused the Institute of slanderous attacks, privacy violations and bullying. They state they had not received correspondence from the Institute since the January 28, 2020 letter indicating they would be contacted about the practice administration review. They state they intend to cooperate. However, no meeting is suggested and no mention is made of the practice administration review.
- xx. By letter dated April 3, 2020 sent by regular mail, the Institute advised that in response to RPC's request, the review was being rescheduled to between September and October 2020. The letter requested RPC to provide dates for the review by no later than April 24, 2020. The letter again provided information about how to prepare for the review.

- xxi. The Registrants responded by letter dated April 23, 2020. They indicated they would cooperate and would begin to compile the information for the practice administration review for an October 31, 2020 deadline “subject to more pressing needs if the pandemic continues”. The Registrants again accuse the Institute of “slandorous attacks” and “bullying”, as well as “blatant privacy violations” and “true professional misconduct/incompetence”.
- xxii. By letter dated July 23, 2020 sent by email and regular mail to the Registrants, the Institute advised it was not able to accommodate delivery of the information requested for the Practice Administration Review by October 31, 2020 due to the escalating tone of the communications to the Institute and to CPA Canada. The Institute indicated that if the information was not received by August 6, 2020, it may result in late fees, as well as other consequences. The Institute advised the Practice Administration Review would be done on September 14, 2020 and that the date could not be rescheduled absent extenuating circumstances. In that event, the review would be re-scheduled within no more than 30 days from the scheduled date. Failure to comply with the scheduled date will be brought forward to the Registration Committee and/or a complaint raised to the Professional Conduct Committee for non-cooperation. Again, a detailed list of the information to be provided by August 6, 2020 was set out in the letter.
- xxiii. The Registrants emailed the Institute on August 4, 2020 complaining about continuing to receive emails from the Institute. The same alleged privacy violations were raised. They state the Institute’s August 6 deadline is unreasonable due to the pandemic, indicating RPC would still be proceeding with the October 29 deadline. No response is given about how the information to be provided for the practice administration review will be delivered despite the previous requests from the Institute.
- xxiv. The practice administration review information was not delivered by August 6, 2020.
- xxv. The Institute wrote the Registrants by letter dated August 17, 2020, advising a late fee of \$150 plus GST has been applied because the information required to be delivered to the Institute was not received by August 6, 2020. The Institute set a new deadline of September 8, 2020 for delivery of that information and indicated that if it was not received by that date, the matter would be referred to the Registration Committee (as previously warned in the letter dated July 23, 2020). Further, as more than six months had been given to RPC to comply with the request for information, any further delays might result in a non-cooperation complaint made to the Professional Conduct Committee. The letter concludes by inviting the Registrants to call to discuss the matter.
- xxvi. The information required to be filed by September 8, 2020 was not received and by letter dated November 18, 2020, the Institute notified RPC that a submission had been made to the Registration Committee recommending suspension of RPC’s registration. The letter provides options for compliance as well as the consequences for failure to comply.

- xxvii. The Registrants responded to the Institute's November 18, 2020 letter by email dated November 23, 2020. They state they sent a September 1, 2020 email to the Institute, although the Institute has no record of receiving an email on that date. They indicate use of Sage accounting software. They also indicate they might provide information if their privacy concerns are addressed. No other information was provided. No dates for a meeting for the practice administration review were proposed.
- xxviii. By letter dated November 27, 2020, sent by email and regular mail, the Institute advised it was taking the email dated November 23, 2020 as the written response of RPC to the Registration Committee for their consideration of RPC's suspension recommendation.
- xxix. The Registrants emailed the Institute on December 4, 2020. They allege the recommendation to suspend RPC is a "threat". They reiterate concerns about privacy violations and allege no response has been received to the complaints about data security. Nothing in the email seeks to engage with the practice administration review.
- xxx. The Registrants again emailed the Institute on December 18, 2020. They ask if the Institute will compensate them and their clients for data breaches. They say they attempted to online file RPC's renewal but was having difficulty. They request a paper renewal form and asks if they will receive a "reduction in fees due to this aggravation". There is nothing in the email indicating an intention to engage with the practice administration review.
- xxxi. On December 11, 2020, the Registration Committee suspended the registration of RPC for one year effective December 11, 2020.
- xxxii. The parties exchanged emails on January 11, 2021. In response to the Registrants' questions about privacy concerns, the Institute provided information about its data security processes. It also advised that the practice administration review is mandatory and that the documents required for the review could be provided in paper form.
- xxxiii. The Institute received a 2021 Firm Registration Renewal from RPC on or about January 12, 2021. RPC unilaterally credited itself \$150 for what it asserted to be "a penalty wrongfully applied" in relation to the late fee paid for the practice administration review.
- xxxiv. The Registrants next emailed the Institute on January 21, 2021. They indicate they are waiting for a refund of the balance of the late fee charged in relation to the practice administration review. They indicate they want the practice administration review to be closed. They say that if the Institute continues to contact them, they will consult with their legal advisors. They again allege "slandorous attacks", "privacy violations", "bullying", and state the Institute is the one that should be "investigated for true professional misconduct and fined". They state "One must safeguard the privacy of client data as cpa saskatchewan is weak at safeguarding data on its pseudo secure network system and controls, keep on keeping on, rejoice in the unjust persecution and lack of common sense!"

- xxxv. The Registrants again wrote the Institute on February 11, 2021. They indicate that RPC no longer wants to be reinstated as a licenced firm. Nothing is stated about the practice administration review. Instead, they ask for the Institute's suggestions for a "more credible professional body to register with".
- xxxvi. By letter dated March 3, 2021, sent via email and registered mail to the Registrants, the Institute responded to the letters of February 11 and 18, 2021. The Institute again provided information about its data integrity processes and provided a form of resignation from membership with the Institute.
- xxxvii. The Registrants responded by letter dated April 6, 2021. They seek the resignation of the Institute's registrar for failure to address the alleged data security concerns. There is no mention of the practice administration review or required documents.
- xxxviii. By letter dated April 15, 2021, the Registrants wrote the Institute asking that all further communications be by paper in the mail.
- xxxix. By letter dated April 30, 2021, to the Registrants, the Institute advised that the Professional Conduct Committee had received a complaint from the Registration Committee relating to non-compliance with the practice administration review process, which was to be investigated. The letter set out the scope, process and rules involved. Ms. Nicholas was appointed to investigate the complaint.
- xl. The Registrants responded to the Institute by email dated May 10, 2021, disputing being sanctioned. They conclude the email with "This is nonsense and please let the CPA elites know."
- xli. By letter dated May 13, 2021, to the Registrants, Ms. Nicholas requested an interview to obtain information relevant to the investigation. Two options were proposed (May 25 and 27, 2021) and a response requested by May 20, 2021. Ms. Nicholas testified that no response had been received to the notice of investigation sent to the Registrants on April 30, 2021 at the time she requested the interview.
- xlii. No response was received from the Registrants by May 19, 2021, and on that date Ms. Nicholas sent another copy of her correspondence by confidential ShareFile to ensure it did not end up in junk mail.
- xlili. By letter May 24, 2021, to the Institute, the Registrants denied any wrongdoing and stated they had fully cooperated with the Institute. No response was made about the interview or the particulars of the allegations of non-cooperation.
- xliv. Ms. Nicholas testified that she attended the Institute's offices on May 25, 2021, and May 27, 2021. She waited 30 minutes on both occasions, but the Registrants did not appear.
- xlv. By letter dated June 8, 2021, to the Institute, the Registrants advised they would not provide information to the Institute until their privacy concerns are answered.
- xlvi. No arrangements were ever made with the Institute to participate in the practice administration review. No documents were ever provided in relation to the practice administration review. No dates for an interview for the investigation of the complaint of non-cooperation were ever provided. No substantive reply to the allegations of non-cooperation were ever provided.

[19] Pasternak, as the practice leader at RPC, is alleged to be guilty of professional misconduct as defined in section 26 of the Act, for failing to cooperate with the regulatory processes of

the Institute in breach of Regulatory Bylaws 200.1(a) and 200.3, and Rule 202.1 of the Rules of Professional Conduct.

[20] Section 26 of the Act defines professional misconduct as follows:

26. Professional misconduct is a question of fact, but any matter, conduct or thing, whether or not disgraceful or dishonourable, is professional misconduct within the meaning of this Act if:

- (a) it is harmful to the best interests of the public or the registrants;
- (b) it tends to harm the standing of the profession;
- (c) it is a breach of this Act or the bylaws; or
- (d) it is a failure to comply with an order of the professional conduct committee, the discipline committee or the board.

[21] Section 52 of the Act provides “Every registrant and suspended registrant shall comply with this Act and the bylaws.”

[22] At the time of the conduct in question, Regulatory Bylaw 200.1(a) provided:

201. Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

- (a) integrity;

[23] At the relevant time Regulatory Bylaw 200.3 provided:

200.3 A registrant or suspended registrant shall cooperate with the regulatory processes of the Institute.

[24] Rule 202.1 of the Rules of Professional Conduct provides:

202.1 A member, student or firm shall perform professional services with integrity and due care.

[25] The relevant Regulatory Bylaws and Rule of Professional Conduct engaged by the subject of the Formal Complaint are fundamentally about registrants cooperating and complying with the regulatory processes of the Institute, and acting with integrity, including in their relations with the Institute.

[26] The Panel concludes that the evidence establishes that Pasternak breached his duty to cooperate and failed to comply with regulatory processes of the Institute. The Panel also concludes that the evidence establishes that Pasternak failed to act with integrity in his dealings with the Institute over the practice administration review and the investigation by the Professional Conduct Committee.

- [27] First, the evidence establishes that Pasternak failed to respond to the notice of the requirement for a practice administration review. The evidence also establishes that Pasternak failed to participate in the required practice administration review.
- [28] The many letters from the Institute provided clear notice that the Registrants were the subject of a practice administration review triggered as a result of the Registrants' advice they had destroyed client records. Regulatory Bylaw 27.1 establishes that every firm shall be subject to practice inspection as established in the Rules. Rule 327.1(b) and 327.3 of The Accounting Profession Regulatory Board Rules provides that a practice inspection on the manner and methods of practice (i.e. a practice administration review) may be conducted upon notice by the Institute.
- [29] The Institute was entitled to direct a practice administration review and it is clear from the evidence that notice had been provided to the Registrants. The first notice of the practice administration review was given by the Institute on January 28, 2020. Despite many attempts to schedule the practice administration review throughout 2020 and into 2021, Pasternak never agreed to a date for a meeting, nor provided the information requested.
- [30] Second, the Panel finds that the evidence also establishes that Pasternak failed to cooperate and comply with the investigation conducted by the Professional Conduct Committee. In this regard, Regulatory Bylaw 4.4 is apposite. It provided at the relevant time:
- 4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.
- [31] Again despite notice of the investigation on April 30, 2021, and several attempts and extensions to obtain a written response, and then failing a response to meet with Pasternak, all of the Institute's attempts to investigate the complaint of non-cooperation went unheeded by Pasternak.
- [32] The Panel notes Pasternak is alleged to have failed to comply with the practice administration review and investigation under Regulatory Bylaws 42.1(d). Regulatory Bylaw 42.1(d) is unrelated to the alleged professional misconduct in question and has not been considered by the Panel in its decision.
- [33] Third, it is alleged that Pasternak breached his obligations to cooperate and act with integrity by failing to respond to the Institute in an open, honest and helpful manner. In particular with respect to his responses to notices, requests and requirements of the Institute.
- [34] The Panel finds that the evidence establishes there were several sequences of events where Pasternak was not open, honest or helpful in regards to the notices and requirements of the Institute.

- [35] Having received no response to its email and registered letter of July 4, 2019, and noting that its registered letter went unclaimed, the Institute sent another letter to the Registrants on September 13, 2019, by both mail and email. The Institute even attempted to phone the Registrants to let them know of the incoming correspondence, leaving a voicemail on September 13, 2019. It is noteworthy that the Registrants responded with a voicemail that same day after regular business hours at 5:26 p.m. to which the Institute responded with subsequent two unanswered phone calls and subsequent voicemails on September 16 and 23, 2019, the latter day being the deadline for the Registrants' response to the Institute's September 13, 2019 letter.
- [36] The Registrants sent an email late in the day on September 23, 2019, indicating that they had not received the correspondence until just then and that it was unreasonable for them to respond by the deadline. Their reason was that they had not checked their mailbox in a long time. In a subsequent correspondence dated November 7, 2019 the Registrants admitted they did not open emails because email correspondence was inappropriate. The Registrants did write a letter dated October 1, 2019, after the deadline of September 23, 2019, but did not respond to any of the Institute's specific requests outlined in the July 4, 2019 and September 23, 2019 letters. Furthermore, they threatened the Institute that if "these attacks continue", they would have no choice but to contact a legal advisor about alleged privacy violations that the Institute was committing. In subsequent correspondence dated November 7, 2019, they indicated they "may go to the media" about privacy concerns and consider reporting the matters to Members of Parliament and the Legislative Assembly.
- [37] Furthermore, in response to an April 3, 2020 letter from the Institute concerning the practice administration review, the Registrants corresponded on April 23, 2020, with a number of inflammatory statements, accusing the Institute of "slandorous attacks", "bullying", "blatant privacy violations", and "true professional misconduct/incompetence".
- [38] Finally, in May 2021, an Ethics and Enforcement officer for the Institute provided a notice of investigation dated May 13, 2021, requesting an interview, including options for dates and format, and requesting a response by May 20, 2021. The courtesy of a reminder correspondence was sent by the Institute on May 19, 2021. However, no response was given until May 24, 2021. Furthermore, the response was directed to someone other than the author of the request. No responses were made to the requests contained in the May 13, 2021 letter outside of indicating that "in-person interviews are likely not advisable", while repeating threats of legal action over privacy concerns with the Institute.
- [39] The Panel finds there is a clear pattern in the behaviour of Pasternak throughout this period of: (a) evasiveness in terms of receiving communications and correspondence from the Institute; (b) paying little heed to deadlines given to him by the Institute; (c) non-responsiveness to specific requests for responses, documents, and interviews and dates; (d) threat of legal action against the Institute; (e) accusations of impropriety and incompetence on the part of the Institute; and (f) contempt for the Institute and its processes.

- [40] Pasternak's actions and correspondence directed towards the Institute reflect a distinct lack of helpfulness in responding to and resolving the Institute's concerns, and a lack of respect for the Institute's processes and employees. Included amongst such conduct was Pasternak imposing his own deadlines, his calling for the resignation of the Registrar of the Institute, demands on how the Institute store its records, and threats of legal action in response to the Institute's inquiries.
- [41] The Panel finds that this conduct lacked integrity and was a breach of the Regulatory Bylaws.
- [42] By failing to cooperate with both the practice administration review and the investigation of the Professional Conduct Committee, and by failing to act with integrity, Pasternak breached the Act and Regulatory Bylaws. Perhaps more importantly, the Institute's regulatory processes exist to ensure the protection of members of the public. The refusal by Pasternak to engage in the Institute's regulatory processes is harmful to the best interests of the public. The failure to cooperate with the Institute's regulatory processes also harms the standing of the profession.
- [43] For all the foregoing reasons, the Panel finds Pasternak guilty of professional misconduct. The Panel will remain seized of this matter pending a determination of appropriate sanctions.

Dated this 22nd day of April, 2022.



Barry Remai, FCPA, FCA – Chairperson



Jana Blais, CPA, CMA



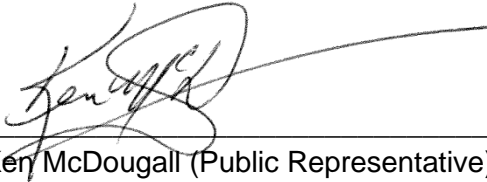
Erin Campbell, CPA



Tyler Gillies, CPA, CMA

A stylized, handwritten signature in dark ink that reads "Dan Li".

Dan Li, CPA, CA

A handwritten signature in dark ink that reads "Ken McDougall". The signature is fluid and includes a long horizontal stroke extending to the right.

Ken McDougall (Public Representative)

IN THE MATTER OF *THE ACCOUNTING PROFESSION ACT*
OF THE PROVINCE OF SASKATCHEWAN

AND IN THE MATTER OF A HEARING BY THE DISCIPLINE COMMITTEE
OF THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF SASKATCHEWAN
CONCERNING A FORMAL COMPLAINT AGAINST RYAN STEPHEN JOSEPH PASTERNAK
AND RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

BETWEEN:

THE PROFESSIONAL CONDUCT COMMITTEE,
established pursuant to *The Accounting Profession Act*

-and-

RYAN STEPHEN JOSEPH PASTERNAK, CPA, CMA, and
RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

PENALTY AND COSTS DECISION

HEARD BY: BARRY REMAI, FCPA, FCA – Chairperson
 ERIN CAMPBELL, CPA
 TYLER GILLIES, CPA, CMA
 DAN LI, CPA, CA
 KEN MCDOUGALL (Public Representative)

COUNSEL FOR THE PROFESSIONAL
CONDUCT COMMITTEE

SEAN M. SINCLAIR

COUNSEL FOR THE DISCIPLINE
COMMITTEE

AMANDA M. QUAYLE, K.C.

INTRODUCTION

- [1] The hearing of this matter was held on March 15, 2022. A written Decision of the discipline hearing panel of the Discipline Committee of The Institute of Chartered Professional Accountants of Saskatchewan (hereinafter referred to as the “Panel”) was rendered April 22, 2022, wherein Ryan Stephen Joseph Pasternak, CPA, CMA, and Ryan Pasternak CPA Professional Corporation (together the “Registrants”), were found guilty of professional misconduct pursuant to Section 26 of *The Accounting Profession Act*, SS 2014, c A-3.1 (the “Act”).
- [2] The Panel subsequently heard submissions on penalty and costs on August 26, 2022.

NOTICE OF RECONVENED HEARING ON SANCTION

- [3] The Registrants did not appear at the commencement of the hearing at 9:00 a.m. on August 26, 2022.
- [4] Counsel for the Professional Conduct Committee filed the following evidence with respect to service of the Notice of Reconvened Hearing on Sanction on the Registrants:
- a. Affidavit of Service of Sherri Schmidt sworn July 15, 2022 attesting to service of Notice of Reconvened Hearing on Sanction on the Registrants by email and by registered mail on June 23, 2022. The Canada Post tracking information regarding delivery of the Notice of Reconvened Hearing on Sanction by registered mail indicates it was delivered on June 30, 2022.
- [5] Counsel for the Professional Conduct Committee filed the following evidence with respect to service of evidence of expenses incurred by The Institute of Chartered Professional Accountants of Saskatchewan (the “Institute”) and the Brief of Law of the Professional Conduct Committee on sanction and costs dated August 8, 2022, on the Registrants:
- a. Affidavit of Service by electronic transmission of Dexter Meyers sworn August 9, 2022 regarding delivery of the Affidavit of Leigha Hubick sworn August 8, 2022, and Brief of Law of the Professional Conduct Committee dated August 8, 2022 on the Registrants via email on August 9, 2022;
 - b. Affidavit of Service by electronic transmission of Wanda Elliot sworn August 23, 2022 regarding delivery of the Affidavit of Leigha Hubick, sworn August 23, 2022 on the Registrants by email on August 23, 2022.
- [6] The evidence established that the Notice of Reconvened Hearing on Sanction, the affidavits setting out the expenses incurred by the Institute for the discipline proceeding, and the Brief of Law of the Professional Conduct Committee on sanction and costs were sent to the Registrants at their last known mailing and email addresses on file with the Institute.
- [7] After receiving the evidence of the Professional Conduct Committee about service of the Notice of Reconvened Hearing on Sanction and the materials filed in respect of the reconvened hearing, the Panel adjourned to consider whether the Registrants had proper notice of the reconvened hearing on sanction pursuant to the Act and *The Accounting*

Profession Regulatory Bylaws (the “Regulatory Bylaws”), and if so whether the reconvened hearing on sanction should proceed in the absence of the Registrants pursuant to Section 31(11) of the Act. The Panel reconvened the hearing and delivered an oral decision that service had been properly effected and the hearing should proceed in the absence of the Registrants, with written reasons to follow. These are those reasons.

- [8] Section 31(1) of the Act requires the registrar of the Institute to send a copy of the Notice of Reconvened Hearing on Sanction to the registrant whose conduct is the subject of the hearing at least ten business days before the date on which the discipline committee is to sit.
- [9] Section 53(1)(b) of the Act provides that any notice or other document required to be served pursuant to the Act may be served by registered mail addressed to the last business or residential address of the person to be served known to the registrar of the Institute.
- [10] Section 53(2) of the Act provides that a notice or other document sent by registered mail is deemed to have been served on the tenth business day following the date of its mailing, unless the person to whom it was mailed establishes that, through no fault of that person, that person did not receive the notice or document or received it at a later date.
- [11] Section 5.1 of the Regulatory Bylaws provides that in addition to the methods of service of notices prescribed by Section 53 of the Act, any document or notice required to be given to a registrant pursuant to the Rules may be delivered or served by electronic transmission addressed to the designated electronic address when an electronic address has been designated by the registrant. Regulatory Bylaw 5.2(d) provides that a document for notice is deemed to be received by the registrant on the business day following the day of the electronic transmission.
- [12] Pursuant to Section 31(11) of the Act, if the registrant whose conduct is the subject of the hearing fails to attend the hearing, the Discipline Committee, on proof of service of the Notice of Reconvened Hearing on Sanction may proceed with the hearing in the registrant’s absence.
- [13] The Panel concluded that the evidence filed by the Professional Conduct Committee established that the notice requirements of the Act and Regulatory Bylaws had been met, and that the Registrants had proper notice of the reconvened hearing on sanction, as well as the evidence and written submissions of the Professional Conduct Committee relied on at the reconvened hearing.
- [14] Having been properly served, but having failed to appear, the Panel determined that it was appropriate to proceed with the reconvened hearing on sanction in the Registrants’ absence as permitted by Section 31(11) of the Act.

SANCTION DECISION

[15] The Professional Conduct Committee submitted that a suitable sanction would be:

- a. A letter of reprimand;
- b. A \$12,000 fine payable by the Registrants to the Institute;
- c. Payment of the full costs for the investigation and hearing in the sum of \$33,723.88;
- d. That the fine and costs be paid by the Registrants within six months from the date of the order;
- e. Failure to pay the fine and costs within the six-month period shall result in the immediate suspension of the Registrants from the Institute and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants' names from the register; and
- f. Publication of a notice of the decision on the Institute's website and newsletter.

[16] In considering the sanction to be imposed, the Panel acknowledges and has taken guidance from the judicial decision of *Camgoz v College of Physicians and Surgeons of Saskatchewan*, (1993) 114 Sask R 161 (QB), and the following factors relevant to the imposition of disciplinary sanctions:

- a. Specific deterrence of the registrant to curtail any future breaches;
- b. General deterrence of other registrants of the profession;
- c. Rehabilitation;
- d. Punishment;
- e. Isolation;
- f. Denunciation;
- g. The need to maintain the public's confidence in the profession's ability to self-regulate;
- h. Aggravating factors; and
- i. Mitigating factors.

[17] The Panel has also given consideration to certain mitigating factors that can be considered in determining sanction discussed in *The Regulation of Professions in Canada* by James T. Casey, which were cited by counsel for the Professional Conduct Committee, namely:

- a. Attitude of the offender since the offence was committed. Less severe punishment may be imposed on an individual who "genuinely recognizes that his or her conduct was wrong";
- b. Age and inexperience of the offender;
- c. If the misconduct was the registrant's first offence, if the offender has repeated offences, and the offender's record of professional service;
- d. Whether the offender has taken steps to show responsibility for his or her actions, while not using refusal to admit guilt as justification justifying for a more severe sanction;
- e. Whether restitution has been made by the offender;
- f. Good character of the offender.

- [18] In considering the appropriate sanction in this case, the Panel has taken into account that this was the Registrants' first offence as a mitigating factor. The Panel is of the view that the fact there was no direct harm to any client is also a mitigating factor.
- [19] In terms of aggravating factors, the Panel views the actions of the Registrants as constituting serious breaches of the Registrants' obligation to cooperate with the Institute and to act with integrity in relation to their dealings with the Institute, both of which are fundamental to the regulation of registrants of the Institute as well as maintaining the public's confidence in the profession's ability to self-regulate. The Registrants' responses to the Institute's attempts to obtain information from the Registrants and in its subsequent investigation were aggressive and deliberate.
- [20] The Panel finds that a written reprimand is generally appropriate in instances in which there has been a finding of professional misconduct and is warranted as a means of specific admonition and deterrence of Registrants.
- [21] With respect to the imposition of a fine, the Panel finds that a fine is warranted as a means of specific deterrence of the Registrants, as well as general deterrence of registrants of the Institute for the misconduct for which the Registrants have been convicted.
- [22] The Professional Conduct Committee relied on two previous decisions of discipline committee hearing panels of the Institute with respect to its position on the fine to be imposed in this case. In CPA SDD, "Kaushik, Rakesh", Notice of Discipline Committee Decision and Order Case # 14-04, February 2019, the registrant was fined \$1,000 for failing to cooperate with a regulatory proceeding. In CPA SDD, "MacDonald, Bradley George", Notice of Discipline Committee Decision and Order Case # 11-11, March 2018, the registrant was fined \$10,000 for failing to cooperate with a regulatory proceeding.
- [23] The Professional Conduct Committee submitted that the aggravating factors in this case support a fine over and above the highest end of the fine range for similar circumstances, as the Registrants' behaviour ranged from evasive, unresponsive and uncooperative, to aggressive and threatening.
- [24] The Panel notes that the professional misconduct of the registrant in the MacDonald case included misconduct in relation to client services. It also involved two charges of professional misconduct. Here, although the Registrants were uncooperative and demonstrated an aggressive attitude towards the Institute and its employees, they were found guilty of only one charge of professional misconduct and there was no concern respecting client service. Therefore, it is the view of the Panel that a lower fine than the fine imposed in MacDonald is appropriate in this case.
- [25] However, the fine should be more than the fine imposed in the Kaushik case. Here, the Registrants failed to cooperate with the Institute from January 2020 and into 2021, and despite considerable attempts by the Institute to accommodate them. Further, the Registrants' attitude and behaviour towards employees of the Institute was aggressive and threatening and cannot be countenanced.

- [26] Giving consideration to previous decisions where registrants were fined for failing to cooperate with a regulatory proceeding of the Institute, the mitigating factors and the aggravating factors, the Panel finds that a fine of \$5,000, to be paid by the Registrants to the Institute, is appropriate.
- [27] The Panel agrees with the Professional Conduct Committee that it is appropriate that the fine be paid by the Registrants within six months from the date of the order, and that a failure to pay the fine within the six-month period shall result in the immediate suspension of the Registrants from the Institute, and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants' names from the register.

COSTS

- [28] A summary of the actual and estimated costs of the Institute incurred in relation to the investigation and discipline proceeding in this matter was filed as an Exhibit during the reconvened hearing on sanction. These included:

Investigation costs:	\$1,674.88
Pre-hearing matters:	\$4,320.52
Counsel for Professional Conduct Committee:	\$17,426.41
Counsel for Discipline Panel:	\$9,762.07
Court reporter fees:	<u>\$540.00</u>
Total:	<u>\$33,723.88</u>

- [29] Counsel for the Professional Conduct Committee submitted that a costs order for the full amount of the costs incurred by the Institute ought to be visited on the Registrants on the basis that they were found guilty of the professional misconduct for which they were charged, and the burden of the full cost of the investigation and disciplinary proceeding should be removed from the membership of the Institute at large.
- [30] The Panel takes guidance from the Saskatchewan Court of Appeal's discussion of the principles for awards of costs in professional discipline proceedings in *Abrametz v The Law Society of Saskatchewan*, 2018 SKCA 37, including:
1. The balance between the effect of the cost award on the member and the need for the professional regulatory body to be able to effectively administer the disciplinary process;
 2. The respective degrees of success of the parties;
 3. Costs awards ought not be punitive;
 4. The other sanctions imposed and the expenses associated therewith;
 5. The relative time and expense of the investigation and hearing associated with the charge.
- [31] The Panel has fined the Registrants for their professional misconduct, and it is mindful that any costs award against the Registrants should not be punitive. The Panel also acknowledges the charge of professional misconduct was wholly made out against the

Registrants. The Panel finds the costs incurred by the Institute for the investigation, pre-hearing matters, and discipline hearing were reasonable, but notes the hearing itself took less than one day. Further, the Registrants did not delay the investigation or proceedings. They simply did not participate.

- [32] Although counsel for the Professional Conduct Committee submitted that full indemnity costs should be awarded in this case, no previous decisions of discipline committee hearing panels of the Institute were provided to the Panel where full indemnity costs against registrants found guilty of professional misconduct have been awarded.
- [33] On balance, it is the view of the Panel that an award of costs in the amount of \$20,000 be ordered against the Registrants, having regard to the factors enumerated above. As in the case of the fine, the Panel is of the view that it is appropriate that the costs ordered be paid by the Registrants within six months of the date of the order, and failure to pay the costs within the six-month period shall result in the immediate suspension of the Registrants from the Institute, and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants' names from the register.
- [34] Finally, the Panel finds that publication of a notice of its decisions and order on the Institute's website and newsletter is appropriate, in particular because it is in the interests of specific deterrence of the Registrants, general deterrence of registrants of the Institute, denunciation, and it fosters the maintenance of the public's confidence in the profession's ability to self-regulate and to protect the public in general.

ORDER

The Panel hereby orders:

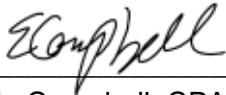
Ryan Stephen Joseph Pasternak and Ryan Pasternak CPA Professional Corporation shall:

1. Receive a letter of reprimand;
2. Be fined the sum of \$5,000, payable to the Institute;
3. Pay costs in the sum of \$20,000;
4. Pay the fine and costs within six months from the date of this Order. Failure to pay the fine and costs within the six-month period shall result in the immediate suspension of the Registrants from the Institute, and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants' names from the register; and
5. Notice of the Decision dated April 22, 2022, and this Penalty and Costs Decision, and Order shall be published on the Institute's website and in its newsletter.

Dated this 28th day of September, 2022.



Barry Remai, FCPA, FCA – Chairperson



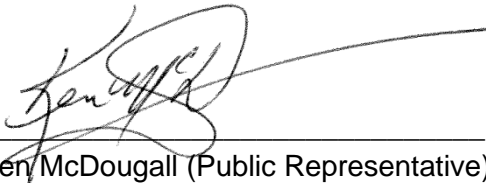
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Ken McDougall (Public Representative)