

Montréal, October 22, 2020

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **René Amstutz**, having practiced the profession of chartered professional accountant in Montréal and in Pointe-Claire, was found guilty on February 26, 2020, by the Disciplinary council of the Quebec CPA Order of four counts brought against him, namely:

- between on or about March 29, 2016 and on or about March 28, 2017, while performing audit engagements of the trust account of his two clients, for the fiscal year ended December 31, 2015 and December 31, 2016, failed to act with due care, in keeping with the professional accounting standards in effect and with the other standards, rules, and guidance and guidelines set out in the *CPA Canada Handbook*, and with current scientific knowledge, in that he:
 - a. Did not acquire a sufficient understanding of the entity, its environment and its internal control in order to identify and assess the risks of material misstatement, thus contravening CASs 315, 320 and 230 of the *CPA Canada Handbook*;
 - b. Did not perform appropriate audit procedures to obtain sufficient audit evidence to ensure the accuracy and the appropriateness of the Annual report, thus contravening CAS 500 of the *CPA Canada Handbook*;
 - c. Did not perform tests to validate the proper application by the notary of the requirements under the *Règlement sur la comptabilité en fidéicomis des notaires* (the "Regulation") and therefore did not obtain sufficient appropriate audit evidence on which to base his opinion on compliance with the Regulation, thus contravening Section 5815 of the *CPA Canada Handbook* and CAS 500 of the *CPA Canada Handbook*;
 - d. Did not communicate with those charged with governance of the entity in that he failed to obtain an engagement letter determining the performance of the audit engagement or a representation letter to confirm that those charged with governance fulfilled their responsibility, thus contravening CASs 260, 210 and 580 of the *CPA Canada Handbook*;thus contravening section 19 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (chefs 1 et 3);
- between on or about March 29, 2016 and on or about March 28, 2017, signed an independent auditor's report on the Annual report on trust accounting by his two clients, for the fiscal year ended December 31, 2015 and December 31, 2016, when he knew or should have known that his reports contained false or misleading statements, thus contravening section 34 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (counts 2 and 4).

On June 22, 2020, the Disciplinary council ordered that René Amstutz be temporarily struck off the roll for three months for each of the four counts of the complaint. The ordered periods of striking off the roll are to be served concurrently. Thus, René Amstutz is struck off the roll of the CPA Order for a three-month period beginning October 1, 2020.

This notice is published pursuant to sections 156 and 180 of the *Professional Code*.

Véronique Smith
Secretary to the Disciplinary council

Montréal, October 22, 2020

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **Geoffroy Larouche**, having practiced the profession of chartered professional accountant in Boucherville, was found guilty on January 24, 2020, by the Disciplinary council of the Quebec CPA Order of the second count filed against him. As well, the Disciplinary council has declared the convictions regarding the criminal charges set out in counts 1 and 3 as relating to the chartered professional accountant practice, namely:

- on or around December 11, 2017, of having been the subject of a ruling handed down by a Canadian court that found him guilty of a criminal offence, that is, of having breached a commitment entered into before a judge, although he was bound thereto, thereby making him liable to the penalties pursuant to section 156 of the *Professional Code*, as stipulated in section 149.1 of the *Professional Code* (CQLR, c. C-26) (count 1);
- of having associated his name to a false or misleading declaration, in the document entitled “Annual Mandatory Declaration 2018-2019” addressed to the Order on January 29, 2018, by answering “no” to the question of having been found guilty of a criminal offence in Canada or in another country and of not having informed the Order thereof in writing, whereas he was aware or should have been aware that this declaration was false or misleading and that he was found guilty on or around December 11, 2017, of a criminal offence of which he did not inform the Order, thereby contravening the provisions set out in section 34 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (count 2);
- on or around July 17, 2018, of having been the subject of a ruling handed down by a Canadian court that found him guilty of three criminal offences, that is, of having accessed child pornography, of having in his possession child pornography and of surreptitiously producing a visual recording of an unidentified female individual who was in circumstances for which there was a reasonable expectation of the protection of privacy, thereby rendering him liable to the penalties pursuant to section 156 of the *Professional Code*, as stipulated in section 149.1 of the *Professional Code* (CQLR, c. C-26) (count 3).

On June 29, 2020, the Disciplinary council ordered that Geoffroy Larouche be temporarily struck off the roll for 30 days for each of counts 1 and 2 and for four months for count 3 of the complaint. The ordered periods of striking off the roll are to be served concurrently. Thus, Geoffroy Larouche is struck off the roll of the Quebec CPA Order for a four-month period beginning October 1, 2020.

This notice is published pursuant to sections 156 and 180 of the *Professional Code*.

Véronique Smith
Secretary to the Disciplinary council

Montréal, October 22, 2020

NOTICE OF TEMPORARY STRIKING OFF THE ROLE

Notice is hereby given that **Daniel Corbeil**, having practiced the profession of chartered professional accountant in the cities of Magog and Sherbrooke, was found guilty on March 13, 2020, by the Disciplinary council of the Quebec CPA Order of 10 counts filed against him, namely:

- between or around August 21, 2014, and on or around June 20, 2018, of having issued five review engagement reports on the financial statements of a company for the fiscal years ending December 31, 2013, December 31, 2014, December 31, 2015, December 31, 2016, and December 31, 2017, without a public accountancy permit, thus contravening section 5 of the *Chartered Professional Accountants Act* (CQLR, c. C-48.1) (counts 1 to 5);
- between or around November 4, 2014, and on or around March 13, 2018, regarding his annual mandatory declarations to the Order for the 2015-2016, 2016-2017, 2017-2018, 2018-2019 periods, of having made false or misleading declarations by declaring that he was not practicing public accountancy, i.e., review engagement reports, during these periods, whereas he had issued and signed on June 30, 2015, June 30, 2016, June 30, 2017, and June 20, 2018, review engagement reports on the financial statements of a company, thus contravening section 61 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (counts 6 to 9);
- on or around January 7, 2016, of having hindered the work of the Professional inspection committee of the Order by concealment or false statements, by declaring in the confidential information questionnaire that he was not practicing public accountancy, i.e., review engagements, whereas he had issued and signed on August 21, 2014, and June 30, 2015, two review engagement reports on the financial statements of a company for the fiscal years ending December 31, 2013, and December 31, 2014, thus contravening section 114 of the *Professional Code* (CQLR, c. C-26) (count 10).

On March 27, 2020, the Disciplinary council ordered that Daniel Corbeil be temporarily struck off the roll for two months for each of counts 1 to 9 and for a period of one month for count 10 of the complaint. The periods of striking off ordered for counts 1 to 9 must be served concurrently and the period for count 10 must be served consecutively to the other periods of striking off. Thus, Daniel Corbeil is struck from the roll of the Order for a three-month period beginning October 1, 2020.

This notice is published pursuant to sections 156 and 180 of the *Professional Code*.

Véronique Smith
Secretary to the Disciplinary council