

Montreal, January 27, 2022

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **Luc Normand**, having practised the profession of chartered professional accountant in Varennes, was found guilty on September 7, 2021, by the Disciplinary council of the Quebec CPA Order of seven accounts filed against him, six of which are the subject of this notice, namely:

- Throughout 2018 and up until May 2019, and on or around June 5, 2019, in the course of professional work for his client and the practice of his profession, of having displayed a lack of diligence in failing to prepare GST/QST returns for the period of January 2019 to March 2019; of having displayed a lack of reasonable availability and diligence in failing to take all the necessary steps to obtain financing although required to do so by his client and in forgetting to give his client and/or the new chartered professional accountant the access key to his accounting on the software used or any document obtained from this software; and of having displayed a lack of integrity in informing his client that the necessary steps to obtain financing were progressing when, in fact, no progress had been made in obtaining this financing, thereby contravening the provisions of sections 23 and 50 of the *Code of ethics of chartered accountants* (CQLR, c. 48.1, r. 6) (counts 1, 3, 4 and 5);
- Between the months of April 2018 and May 2018 and the months of August 2018 and January 2019, in the course of professional work for his client, of having prepared and filed GST/QST returns for the periods of March 2018 and July 2018 to December 2018 when he should have known that these returns contained false information, thereby contravening section 34 of the *Code of ethics of chartered accountants* (CQLR, c. 48.1, r. 6) (count 2);
- From June 5, 2019, to the date of the modified complaint, namely, September 3, 2021, in the course of his professional work, of having failed to keep his client's accounting and bookkeeping file, including the access key to the software used, thereby contravening section 8 of the *Règlement sur la tenue des dossiers et des cabinets de consultation et sur la cessation d'exercice d'un membre de l'Ordre des comptables professionnels agréés du Québec* (CQLR, c. 48.1, r. 29) (count 7).

On November 18, 2021, the Disciplinary council ordered that Luc Normand be temporarily struck off the roll for one month for each of counts 1, 2, 3, 4, 5 and 7 of the modified complaint, to be served concurrently. Thus, Luc Normand is struck off the roll of the CPA Order for a one-month period beginning on December 21, 2021.

This notice is published by virtue of sections 156 and 180 of the *Professional Code*.

Véronique Smith
Secretary to the Disciplinary council