

Montreal, February 24, 2022

NOTICE OF TEMPORARY STRIKING OFF THE ROLL AND OF PERMANENT LIMITATION

Notice is hereby given that **Gilles C. Simard**, having practised the profession of chartered professional accountant in Montreal, was found guilty on November 2, 2021, by the Disciplinary council of the Quebec CPA Order of six counts filed against him, namely of not acting with due care, in keeping with current professional accounting and assurance standards and with the other standards or rules set out in the *CPA Canada Handbook* and with current scientific knowledge, in connection with:

- on or around July 3, 2014, the audit of his client's statement of employee compensation for the fiscal year ending March 31, 2014;
- between or around May 1, 2014, and on or around July 3, 2014, the audit of his client's financial statements, including the planning of said audit, for the fiscal year ending March 31, 2014;
- on or around June 29, 2015, the audit of his client's statement of employee compensation for the fiscal year ending March 31, 2015;
- between or around February 1, 2015, and on or around June 29, 2015, the audit of his client's financial statements, including the planning of said audit, for the fiscal year ending March 31, 2015;
- on or around December 6, 2016, the audit of his client's statement of employee compensation for the fiscal year ending March 31, 2016;
- between or around February 1, 2016, and on or around June 29, 2016, the audit of his client's financial statements, including the planning of said audit, for the fiscal year ending March 31, 2016;

thereby contravening the provisions of section 19 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6).

On December 20, 2021, the Disciplinary council ordered that Gilles C. Simard be temporarily struck off the roll for two months for each of the six counts in the complaint, to be served concurrently. The Disciplinary council also ordered a permanent limitation on his right to practise with respect to assurance engagements for any childcare centre. Pursuant to section 158 of the *Professional Code*, the permanent limitation became enforceable upon service of the decision on the respondent, namely, on December 21, 2021, and the temporary striking off the roll for two months took effect on January 21, 2022.

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

Valérie Alain
Substitute for Secretary to the Disciplinary council

Montreal, February 24, 2022

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **Guy Deslandes**, having practised the profession of chartered professional accountant in Granby, was found guilty on September 27, 2021, by the Disciplinary council of the Quebec CPA Order of three counts filed against him, namely:

- on or around June 12, 2020, of having failed to meet his obligations regarding professional secrecy by sending or allowing the sending of his clients' 2019 income tax returns in unprotected PDF format to a wrong yet valid email address, said tax returns containing confidential information, thereby contravening the provisions set out in section 48 of the *Code of ethics of chartered professional accountants* (CQLR, c. 48.1, r. 6) (count 1);
- between June 12, 2020, and March 25, 2021, of having failed to exercise due diligence after sending or allowing the sending of his clients' 2019 income tax returns in unprotected PDF format to a wrong yet valid email address, said tax returns containing confidential information, by not taking the necessary steps to recover the information or to ensure that it is destroyed, thereby contravening the provisions set out in section 50 of the *Code of ethics of chartered professional accountants* (CQLR, c. 48.1, r. 6) (count 2);
- between June 12, 2020, and June 22, 2020, of having failed to exercise due diligence by sending or allowing the sending of his clients' 2019 income tax returns to the tax authorities without first obtaining the written authorization of his clients, thereby contravening the provisions set out in section 50 of the *Code of ethics of chartered professional accountants* (CQLR, c. 48.1, r. 6) (count 3).

On December 22, 2021, the Disciplinary council ordered that Guy Deslandes be temporarily struck off the roll for one month for each of the three counts of the complaint, to be served concurrently. Thus, Guy Deslandes is struck off the roll of the CPA Order for a one-month period beginning on January 25, 2022.

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

Valérie Alain
Substitute for Secretary to the Disciplinary council

Montreal, February 24, 2022

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **Sheeraz Chaudhry**, having practised the profession of chartered professional accountant in Dorval, was found guilty on September 23, 2021, by the Disciplinary council of the Quebec CPA Order of the single count filed against him, on or around January 31, 2020, of having issued an auditor's report on the Electoral Campaign Return for a candidate, while he did not hold a public accountancy permit, thus contravening the provisions of section 5 of the *Chartered Professional Accountant Act* (CQLR, c. C-48.1).

On December 22, 2021, the Disciplinary council ordered that Sheeraz Chaudhry be temporarily struck off the roll for 30 days on the sole count of the complaint. Thus, Sheeraz Chaudhry is struck off the role of the CPA Order for a 30-day period beginning February 1, 2022.

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

Valérie Alain
Substitute for Secretary to the Disciplinary council

Montreal, February 24, 2022

NOTICE OF TEMPORARY STRIKING OFF THE ROLL

Notice is hereby given that **Romulus Nazaire Behanzin**, having practised the profession of chartered professional accountant in Laval, was found guilty on November 15, 2021, of count 1 of the complaint, and on December 1, 2021, of count 2 of the complaint, by the Disciplinary council of the Quebec CPA Order for two counts filed against him, namely:

- Between May 31, 2019, and December 31, 2019, of having failed to take the following professional development courses:
 - *Rapports sur des missions autres que sur des états financiers et des informations financières historiques*
 - *Dossier modèle en mission de compilation*

in accordance with the terms imposed by the Executive committee pursuant to a resolution adopted on May 30, 2019, approving a recommendation of the Professional inspection committee from May 16, 2019, imposing a professional development period involving mandatory supervision and completion of professional development courses, thus contravening the provisions of the General Monitoring Program of the Professional inspection committee and section 61 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (count 1);

- on or around October 8, 2019, of having hindered the work of the invigilator responsible for ensuring compliance with the professional development period imposed by the Executive committee of the CPA Order by issuing a Notice to Reader for a client when this notice had not been previously submitted to the invigilator, in accordance with the terms of the professional development period, thus contravening the provisions of article 60 of the *Code of ethics of chartered professional accountants* (CQLR, c. C-48.1, r. 6) (count 2).

On January 7, 2022, the Disciplinary council ordered that Romulus Nazaire Behanzin be temporarily struck of the roll for three months on count 1 of the complaint and for six months for count 2 of the complaint, to be served concurrently. Thus, Romulus Nazaire Behanzin is struck of the roll of the CPA order for a six-month period beginning on February 10, 2022.

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

Valérie Alain
Substitute for Secretary to the Disciplinary council