

IN THE MATTER OF THE ACCOUNTING PROFESSION ACT, S.S.
2014, c A-3.1 OF THE PROVINCE OF SASKATCHEWAN

AND IN THE MATTER OF APPEALS
BY RAKESH M. KAUSHIK, CPA, CA TO THE BOARD OF
THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF SASKATCHEWAN

BETWEEN:

RAKESH M. KAUSHIK

Appellant

- and -

THE PROFESSIONAL CONDUCT COMMITTEE
OF THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF SASKATCHEWAN

Respondent

Volume 1

Held at Saskatoon, Saskatchewan on
November 29, 2019

THE PANEL:

MIKE PESTILL, FCPA, FCMA, Chairperson.
CARRIE CARSON, CPA, CA, member
PAUL JACOB CPA, CMA, Member
DARCY SPILCHEN, CPA, CA, CMA, Member
GAYLE HOLMAN, FCPA, FCMA, Member
(Via teleconference)

APPEARANCES:

RAKESH KAUSHIK
SHERRY KAUSHIK

Appellant
SELF-REPRESENTED

SEAN SINCLAIR
CANDACE GRANT

Robertson Stromberg, LLP
COUNSEL ON BEHALF OF THE
PROFESSIONAL CONDUCT
COMMITTEE

ROBERT WALLER

Olive Waller Zinkhan
Waller
COUNSEL ON BEHALF OF THE
APPEAL PANEL

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1 (Proceedings commenced at 9:31 a.m.)

2 CHAIRPERSON: So we'll get started in
3 the matter of an appeal by Mr. Rakesh
4 Kaushik, CPA, CA to the Board of the
5 Institute of Chartered Professional
6 Accountants of Saskatchewan. I think we did
7 a bit of an introduction, but maybe for the
8 record we'll just have the panel introduce
9 themselves as well as the other parties, so
10 Darcy?

11 MR. SPILCHEN: Darcy Spilchen, CPA from
12 Yorkton, Saskatchewan.

13 CHAIRPERSON: Mike Pestill. I'm the
14 chair of the appeal panel from Regina.

15 MS. CARSON: Carrie Carson, CPA, board
16 member from Regina.

17 MR. JACOB: Paul Jacob, CPA, board
18 member from Saskatoon.

19 CHAIRPERSON: And Gayle?

20 MS. HOLMAN: And Gayle Holman. I'm
21 calling in, CPA from Moose Jaw, Saskatchewan.

22 MR. KAUSHIK: Rakesh Kaushik, CPA.

23 MRS. KAUSHIK: Sherry Kaushik, spouse.

24 MR. SINCLAIR: Sean Sinclair.

25 MS. GRANT: And Candace Grant.

1 MR. WALLER: And Bob Waller, lawyer to
2 the board.

3 CHAIRPERSON: Okay. Well, thank you
4 very much. So just before we get started,
5 I'll just ask the parties any further
6 applications before we begin?

7 MR. SINCLAIR: None for the PCC.

8 CHAIRPERSON: No. Mr. Kaushik?

9 MR. KAUSHIK: I'm not sure what exactly
10 an application would be, but I'm simply
11 appealing the decision given the evidence
12 that was presented.

13 CHAIRPERSON: Okay. And I know we
14 already dealt with one matter of
15 jurisdiction. Any other challenges to
16 jurisdiction today?

17 MR. SINCLAIR: None for the PCC.

18 MR. KAUSHIK: None.

19 CHAIRPERSON: Okay, good. Well, thank
20 you very much. So just -- are there any
21 opening comments before we get started with
22 the more formal part of the appeal? We'll be
23 starting with Mr. Kaushik, but I just wonder
24 if there is any introductory comments anybody
25 wanted to make ?

1 MR. KAUSHIK: I can only, I think,
2 make -- the comment I could make is that I'm
3 not familiar with the proceedings and the
4 manner in which it should be carried out.
5 I'm here basically to present and maybe
6 discuss the issues and the evidence is all I
7 was doing, I'm not sure what the procedure
8 that it would take, whether it is in a
9 discussion format or whether it is simply
10 trying to present what I have.

11 CHAIRPERSON: Well, I know we have some
12 folks in the room that, you know, will be
13 able to probably steer you in the right
14 direction if there are any issues.

15 Mr. Sinclair, anything?

16 MR. SINCLAIR: No introductory comments.

17 CHAIRPERSON: Okay. I just want to
18 make sure -- okay. Well, I think that we'll
19 just get started, so the onus of the appeal
20 is with you, Mr. Kaushik, so we'll start with
21 you with your presentation to the panel.

22 MR. KAUSHIK: Yeah. I hope -- I'm
23 hopeful that I can present this in an orderly
24 fashion, but I would make a statement that of
25 course respected Chair, board members,

1 Mr. Sinclair, I simply want to indicate it's
2 been a very difficult process for me to go
3 through. I've never been in this position,
4 but I want to be able to present my side of
5 the story here from a perspective of a CPA,
6 as a member, that I think very few people in
7 their entire career will ever experience.

8 I, as I said, wish to
9 apologize if I'm not familiar with the
10 language and the process of this -- the
11 language that goes with, I'm not sure how
12 experienced the board members are at this
13 level as well. I'm not sure. I could not
14 find any precedents in hearings that I could
15 go through. In addition, I have not been
16 able to locate a lawyer that has been at this
17 level our own lawyer, Mr. Stooshinoff,
18 stepped away for reasons I'm not all familiar
19 with but he -- he could not continue, and
20 neither did I find anybody else that could
21 assist with me in this matter, so I'm going
22 to do the best I can.

23 As I understand this case
24 from the very beginning, it's been more than
25 five years since Ms. Hubick did the file

1 review that is the subject of this matter,
2 and I found it very intimidating on how the
3 registrars and the people involved from the
4 CPA -- and neither -- as I said, I could find
5 any other CPAs that have been through this,
6 so I have no guidance on this, and I suspect
7 no one in this room has been through this
8 either if -- I'm not just familiar with it,
9 so I'm not sure who would be familiar, who
10 could help us with how the proceedings should
11 proceed.

12 I had made a comment that
13 the buck stops with me in my office, and I
14 think that has been misinterpreted. I had
15 from the very onset -- the day Ms. Hubick
16 arrived in our office for the file review, it
17 was very clear -- and I made it very clear to
18 her that I did not do these audits. However,
19 the audits that were under review have never
20 been subject of any corrections, no errors
21 have been in those reports, although prepared
22 by Mr. Dean. I did cursorily look over them
23 to ensure there was nothing blatant in error
24 on those reports. Neither the file reviewer
25 nor the PCC or the Discipline Committee have

1 pointed out any issues with any of the
2 financial statements prepared. The
3 deficiencies noted in our files by Ms. Hubick
4 was that there wasn't sufficient
5 documentation on the nature of the audit or
6 the nature of the -- sorry, the deficiencies
7 and some of the procedures that were
8 performed.

9 I have come here at a
10 great cost to myself financially and
11 emotionally as well as my reputation. Up
12 until now I have spent over \$229,000 relating
13 to Mr. Dean and this hearing. I paid Mr.
14 Dean \$100,000 for his practice. I paid
15 \$62,000 to Mr. Stooshinoff for the Discipline
16 Committee. I paid \$9,569 to Mr. Jon
17 Agioritis who helped me prepare an amended
18 joint statement of facts. That was
19 completely rejected by Ms. Hubick and Mr.
20 Berger, chair of the PCC. That rejection put
21 me into a corner that forced me to go through
22 the formal hearing which from the onset we
23 never wanted.

24 I do not regret the
25 payment made to Mr. Dean for the \$100,000.

1 He's an honest man. He worked diligently for
2 his clients. Through his career his charges
3 were probably one-third of the market rate
4 for the services that he provided, in my
5 opinion, but I believe he did not cheat
6 anyone. He was not familiar with the new
7 technology. He did not use computers he did
8 not -- he did not know the one key software
9 that all of us use, that's the Microsoft
10 spreadsheet. He did everything by pencil and
11 calculators, and he prepared most of the
12 reports on behalf of the administrators and
13 treasurers of the clients that he audited.

14 Mr. Dean's practice that
15 we purchased and merged happened on a very
16 simple agreement. We thought we could
17 replace Mr. Dean with a new audit partner for
18 the Saskatoon office of the DNTW. That
19 partner would take over the audit division,
20 but that did not happen. We were not able to
21 get an auditor, and I felt in that respect I
22 failed him.

23 As I said, Dean and I
24 prepared a very simple agreement. Both of us
25 understood what he had to do and what I

1 needed to do clearly. I was not doing audits
2 at that time, and Dean agreed to continue
3 doing all the audits that he had done for the
4 following 18 months. That was our agreement,
5 and that is what he was, in fact, doing. I
6 could not take over the audit files as I
7 already had a full practice for 28 years. I
8 did not need a new audit division for myself
9 to open up and go on with. What we needed
10 were three new partners for the DNTW office.

11 In 2010 and 2011 I had
12 prepared a 7,500-square-foot office space
13 which would accommodate these new partners.
14 In fact, I have six offices in my space that
15 can today still fill four of those offices.
16 That was the goal of the purchase of Dean's
17 practice. Although we called it an
18 acquisition, it was more for merger. I know
19 that his clients loved him, and he was very
20 loyal to them, and I trusted that he would do
21 his work as he always had.

22 I want to just go
23 backward just to one point just to explain.
24 Prior to merging our offices I had two
25 meetings with Mr. Dean, and we had clearly

1 discussed what I could and could not do, and
2 what he needed to do is to maintain that
3 audit division for us. He was the
4 experienced auditor at that time for our
5 office. That is the primary reason I have
6 taken objection to the decision of the
7 Discipline Committee, and the person
8 especially that knows from the file review to
9 handling the matters with the PCC, I'm
10 talking about Ms. Hubick and Mr. Hill, the
11 people that were from the very onset familiar
12 with what was happening. And also before the
13 purchase of Dean's practice we had
14 discussions at the DNTW meeting national in
15 Calgary, and we discussed the proposal, and
16 we also discussed how we would proceed with
17 Dean's practice purchase. As I said, it was
18 more for merger. He came in with the
19 practice to do those audits, and we
20 proposed -- excuse me -- we discussed whether
21 we should make Dean a partner for the next 12
22 months and then retire. That was his desire,
23 was to retire. We said that we would try to
24 get an audit partner, and we could retire
25 him. He had been at this, I believe, over a

1 30-year period that he was doing all this
2 work, and this would make it easier for him
3 to retire. I believe he was trying to sell
4 his practice for over a year, but nobody was
5 buying practice, so we decided that we could
6 retire him in this sort of a format, come in,
7 we'll help take it over, we had good staff at
8 that time, over a year period we could do
9 that, if we had to develop internally or even
10 more desirable was to bring in a good, strong
11 audit partner who could run the entire
12 division. And in that discussion in our
13 Calgary meeting we noted surely he has been
14 in practice -- he has got 20 municipal
15 audits. He had 17 nonprofit audits. He has
16 been doing these audits year after year after
17 year after year. Certainly it would not --
18 we should not necessarily make him a partner,
19 we could handle this inhouse. So in
20 retrospect, that is probably the biggest
21 error I have made, is that I did not make him
22 a partner which then he would have signed his
23 own reports.

24 Being the only Saskatoon
25 partner, I carried on with him as a partner

1 for Saskatoon, and that's, I believe, the
2 mistake made, is that my signatures are on
3 those reports. As the only partner in the
4 Saskatoon office, that is a responsibility I
5 took up to that point, and that's the crucial
6 part I believe everybody is concerned about.
7 As I said, all the partners in Calgary
8 thought surely these have to be okay. I
9 mean, he has gone through all the practice
10 reviews over the years. He in fact indicated
11 to me he has gone through practice reviews
12 with flying colours, so all his files I
13 trusted would be up to the standards. Both
14 of us are old school. Our word is our
15 promise. That's the gold standard we both
16 stood by.

17 I have had file reviews
18 going back to 1984 when I first started my
19 practice, and all were fine. The problems
20 began in 2013 and 2014. Those file reviews
21 are primarily the reason we are in this
22 meeting today. I might add in 35 years that
23 I have been in public practice, there has not
24 been one single complaint from a client
25 against a report that I prepared. That was

1 the commitment we made to public practice in
2 1984.

3 There was a file review
4 sometimes in 2012 of my office in which we
5 had criticism related to our audits. The
6 audits that I was doing for almost 25 years
7 were small charity nonprofits, where the
8 treasurers of most of these organizations are
9 volunteers, and as volunteers they were able
10 to simply make the deposits, pay their bills,
11 but could not prepare a financial statement.
12 They did not know how to reconcile a bank
13 account. They simply were running an
14 operation by discussions in their board
15 levels. That was the deficiency of almost
16 every small charity nonprofits. For over 15
17 years that's what I was doing, is I was
18 preparing the statements for the charities.
19 That's what they expected us to do as
20 auditors. Dean did them, I did them, but
21 after our file review in 2012 we were -- it
22 was pointed out to us that we cannot prepare
23 these reports and audit them. So we
24 informed, I think, five or six clients that
25 we had for charities -- I informed them I can

1 no longer do your work. I cannot be an
2 auditor for you any longer because I'm not --
3 I am not to prepare financial statements. So
4 by about the middle -- probably September of
5 2012 I had completely stopped those types of
6 audits, so therefore please understand, I was
7 not an auditor by practice.

8 My commitment was to do
9 good work in accounting tax and audits when I
10 started my practice in 1984. My training
11 with Deloitte's when I articulated with them was
12 primarily in the audit field. At that time
13 as an articling student, the focus was
14 audits. That's how we became CAs. I was
15 quite happy to do the work with the audit
16 procedures to the best of our checklists and
17 so on that we used, so we were auditors to
18 begin with, but it is not a concentration for
19 me to work -- my direction was not in audits,
20 it was to help small organizations. As far
21 as audits go -- as far as audits go, I should
22 say, I helped the small nonprofits, help them
23 prepare their statements, but the big focus
24 was always the small business client and the
25 personal tax clients.

1 I'm going to just stop
2 for a couple of minutes.

3 *(Off the record momentarily)*

4 Okay, I can start again.

5 A great many people have come through our
6 office. Again, we commit too helping each
7 one of them. Year by year they have grown as
8 we have as well. Many businesses have been
9 successful, and some have been steady. I
10 still have clients from the day that I opened
11 my own office, they're still with me, and we
12 stick with clients, and even with some that
13 can't afford to pay us. Some pay us a year
14 or two later. The whole point of this is
15 that we have served our clients diligently,
16 and that is the trust the clients have put in
17 us from the very beginning.

18 So the big question is
19 how did I get here? How did we get this far?
20 I provided the registrar with a
21 self-assessment letter in which I pointed out
22 exactly where my -- what I had done, what my
23 objectives were and the reasons that I just
24 outlined, that Dean's complete practice had a
25 complete audit division by itself, and that's

1 where it begins with the issues at hand.

2 As I explained, we needed
3 to make a full practice Saskatoon DNTW office
4 just like the one in Calgary, and the
5 objective was to bring in three, four or five
6 good partners for this practice. That was
7 the first step in 2012 when Dean indicated he
8 wanted to retire.

9 Then in 2016 Mr. Lorne
10 Horning approached me because he knew I had
11 office space. He indicated to me that he did
12 not want to sign a five-year lease where he
13 was operating. At that time he had two
14 partners, therefore, three people were going
15 to come into my office. Lorne wanted to
16 retire in a year or two, he had two partners
17 what were preparing to take over that
18 practice, so I welcomed him. I said, that
19 would be great, Lorne. If you want to retire
20 in one or two years, that would be fantastic.
21 In three to five years I wanted to scale back
22 50 percent. Therefore, we also -- he began
23 to rent a space in our office. As I said,
24 our desire was to get four or five good
25 partners, and we would then begin to scale

1 back and retire. That was our plan. That
2 was my plan even starting in 2015 -- 2012.
3 Excuse me, one moment.

4 What I wanted to sort of
5 present, was what our plan was starting with
6 Dean's practice, starting with Lorne's
7 practice. My personal objective was to scale
8 back 50 percent within three to four years
9 and let the new partners come in and begin to
10 take over the practice. It was our plan
11 for -- basically for succession.

12 The file process -- the
13 file review and the process thereafter is of
14 the greatest concern to me. As I said, Ms.
15 Leigha Hubick reviewed the files. She noted
16 the deficiencies. The only problem was that
17 she thought I had done the files. She saw
18 the signature on the report because I was the
19 only audit partner. She concluded this was
20 my work, and that's the greatest error. It
21 was not my work. It was not my audit. It
22 was Dean's files, Dean's clients. I had not
23 even met the client. I didn't attend the
24 audit. There is probably 35 such files
25 because he continued with his audit practice.

1 I treated him as partner, and at all times he
2 was running his practice through our office.
3 That is the main crux of the whole issue.

4 As I said, she was there
5 from the very beginning, from the file review
6 to working with the Professional Conduct
7 Committee in which I feel that she had the
8 lead role. She was also the only witness
9 brought in at the hearing, the Discipline
10 Committee, and I believe they relied entirely
11 on her testimony at that hearing. I'm
12 bewildered how all the people that were
13 involved in reviewing those files and the
14 exhibits that we gave -- and I think it's
15 part of that binder that we provided to the
16 Discipline Committee -- I know even before I
17 had presented all that information to the
18 Professional Conduct Committee before they
19 were to make a decision on my prosecution.
20 So the people that made those decisions were
21 there from the very beginning and failed to
22 see what my role in this was, and I'm just
23 bewildered by that, how they could not see
24 who is responsible for these files.

25 Subsequent to our merging

1 of the office, it's absolutely clear what
2 Dean had done and how those files were to be
3 reviewed. In fact, I gave her the files to
4 review and indicated clearly to her these are
5 Dean's files. I am transitioning into it. I
6 am not doing these audits. I'm not a -- I
7 have not done audits, and she -- it was
8 clearly explained to her my role. That's why
9 I'm baffled on how this continued with the
10 Professional Conduct Committee, to hold me
11 responsible entirely. Can't figure that one
12 out to this day.

13 In that process the
14 Professional Conduct Committee, I believe,
15 erred. They had looked at the investigator's
16 report, they prepared a statement of facts.
17 Based on those facts I was prosecuted. I was
18 directed by Mr. Hill to sign those facts, pay
19 the fine and move on. The choice was either
20 do it or go to the formal hearing method. We
21 never ever wanted to come through this. We
22 simply needed the get our facts in front of
23 the Professional Conduct Committee. I
24 believe the Professional Conduct Committee
25 did not go through the facts, or the amounted

1 statement of facts I should say, ever was
2 that -- it was never ever presented to the
3 Professional Conduct Committee. I have no --
4 I have asked how did you come up with these
5 decisions? They could not provide me on how
6 they decided that it -- which Professional
7 Conduct Committee decided on these. I'll go
8 through that a little bit later.

9 It's my opinion that Ms.
10 Hubick took over the control of the entire
11 process and this prosecution. I'm not sure
12 who was supervising her work or on what basis
13 that decisions were made. I do recall one
14 telephone conversation, a conference call,
15 between myself, Mr. Agioritis, Ms. Hill --
16 Mrs. Hill, sorry, Ms. Hill, and Mr. Berger
17 who is the Chair of the PCC. I got the
18 impression that Mr. Berger was not familiar
19 with the case or with the statement of facts
20 that I had presented, because they were never
21 accepted. The amended statements of facts
22 that I provided them, I don't think were ever
23 discussed by the committee, it was outright
24 rejected. In the entire process the PCC did
25 not contact me at all prior to the

1 prosecution. They did not hear my side of
2 the story. They acted, I believe, without
3 full information. In that respect I believe
4 that the investigation or the decision of the
5 Professional Conduct Committee is flawed.

6 The Professional Conduct
7 Committee -- the channel of communication
8 with me was nil. All communication that I
9 had, had to be channeled through Mr. Hill.
10 Anything I had to say was to be provided to
11 Mr. Hill and Ms. Hubick. I never was even
12 allowed to contact the Professional Conduct
13 Committee. Mr. Hill said if you have
14 anything -- any information to provide, you
15 give it to me. It was his responsibility to
16 handle it. I believe they missed --
17 mishandled that communication between myself
18 and the Professional Conduct Committee.

19 We -- I believe myself
20 and Mr. Hill and Leigha Hubick -- I believe
21 we all wanted to go through the informal
22 channel as long as we were able to provide
23 our statement of facts. That's all we were
24 asking for. They said, no, we're not
25 accepting anything on yours, either do this

1 or move on. I find that very difficult to
2 take. That's what's cost me, all this. The
3 whole issue is the refusal of Ms. Hubick to
4 reject our facts -- sorry, to accept our
5 facts. It left us stunned as a matter of
6 fact. When I say we, I also mean Mr.
7 Agioritis, Jon Agioritis of MLT. He was
8 helping me to put the amended statement of
9 facts in front of the Professional Conduct
10 Committee.

11 So how do two parties
12 develop an agreed statement of facts? How do
13 we develop these statement of facts? We
14 never met. We never got together. We have
15 no communication. That is what I found the
16 most intimidating. Virtually every fact was
17 ignored, not just ignored, it was not even
18 brought to the Professional Conduct
19 Committee, I believe. There is -- there is
20 nothing that indicates anybody in the
21 committee made a decision. This is entirely
22 run maybe by one or two people. How? How do
23 you reject everything? Facts are facts. And
24 that's what was happening somewhere around
25 August of 2017.

1 I asked for disclosure of
2 the documents by Mr. Hill on the basis on
3 which my prosecution was developed. The only
4 evidence I have is a meeting -- minutes of
5 the meetings of the Professional Conduct
6 Committee on April 6, 2016. Now, this is
7 before any statements of facts was even
8 presented either to me or to anyone else.
9 What this meeting reads -- excuse me, I don't
10 have copies of this for everybody, but this
11 ought to be part of our things that we
12 presented, but we do -- this is what I have
13 as the only piece of evidence that the
14 meeting started on April 6th at 8:35 in the
15 morning. At that meeting, the Chair was Lyle
16 Bolen, Vice-Chair was Ian Rea, members Kristi
17 Baxter, Glen Berger, Dallas Green, Tanya
18 Knight, Alison McKay, Matt Schroeder. These
19 were the people from the members. There was
20 a public representative, Doug Finne. Guests
21 were Morgan Kennedy and Korven. And this is
22 a meeting that's a conference call, which
23 begins at 8:35. It adopts the agenda from
24 previous meetings, declaration of conflict of
25 interest by one member.

1 time over a conference call. I'm not sure
2 what was discussed. There is no other
3 information that I have. And this is prior
4 to any agreed statement of facts. I found
5 this incomprehensible. No discussions, no
6 nothing from me, I have no -- I was not
7 provided with the report, the investigator's
8 report. This is what I found absolutely
9 incomprehensive. How do you make decisions
10 at the Professional Conduct Committee level?

11 CHAIRPERSON: I think a couple folks --
12 I think we need a take a bit of a break, Mr.
13 Kaushik, if that's okay.

14 MR. KAUSHIK: Absolutely. I agree.

15 CHAIRPERSON: I think we need to --

16 MR. KAUSHIK: I have to collect my
17 thoughts too.

18 CHAIRPERSON: Okay, so can we take ten
19 minutes, or do people need a little longer?

20 MS. CARSON: Ten is good for me.

21 CHAIRPERSON: Ten is good? Okay.

22 *(Recessed at 10:29 a.m.)*

23 *(Reconvened at 10:41 a.m.)*

24 CHAIRPERSON: So I just wanted to speak
25 to this document. Mr. Sinclair, was this

1 evidence for the Discipline Committee?

2 MR. SINCLAIR: I don't believe that was
3 a document that was filed with the Discipline
4 Committee. I don't think it forms part of
5 the record is my recollection.

6 CHAIRPERSON: Okay.

7 MR. KAUSHIK: I'll have to go through
8 that -- those exhibits that I had provided
9 them.

10 CHAIRPERSON: Yeah, I'm not a hundred
11 percent sure either if I've seen that or not.
12 It looks sort of familiar, but I can't
13 confirm. It might take some time to go
14 through the materials right now. So do you
15 have any concerns with the discussion
16 regarding that document right now or --

17 MR. SINCLAIR: No, no.

18 CHAIRPERSON: Then we'll -- and if we
19 need to share it, we'll agree to do that.

20 MR. WALLER: Well, I think then we
21 should market as an exhibit.

22 MR. SINCLAIR: Well, that's fine. I
23 mean, I'm not terribly concerned about the
24 document itself, to be frank with you.

25 MR. WALLER: Yes, okay.

1 MR. SINCLAIR: And so I'm fine with it
2 going in. I mean, I've given my comments
3 already by the supplemental brief that this
4 is an appeal on the record, and so --

5 MR. WALLER: Yeah.

6 CHAIRPERSON: Yeah, yeah.

7 MR. SINCLAIR: But given the nature of
8 the document, I'm not terribly concerned.

9 MR. WALLER: Yeah, I guess I'm just
10 referring to it, I would prefer that it be
11 in --

12 MR. SINCLAIR: Sure.

13 MR. WALLER: -- so that we can look at
14 it if --

15 MR. SINCLAIR: Yeah.

16 MR. WALLER: Unless you object to it.

17 MR. SINCLAIR: I'm fine with that,
18 that's fine, yeah.

19 MR. WALLER: Okay.

20 CHAIRPERSON: Okay, so we'll --

21 MR. SINCLAIR: So I think --

22 MR. KAUSHIK: I might add that I'm not
23 familiar on what and how to proceed and
24 provide evidence, but I'm going to go with
25 what I have, and if anybody needs

1 information --

2 MR. WALLER: Well, generally -- I
3 think I had sent you a letter, but generally
4 new evidence is not available in an appeal
5 hearing because it's an appeal on the record,
6 but, you know, since you have referred to it
7 and counsel for the PCC doesn't have any
8 objection, I think having referred to it,
9 then we probably should have it so that
10 people can look at it rather than -- you
11 know, because their notes on it might not be
12 appropriate or sufficient. And so if you
13 would like to make reference to that document
14 for the purpose of your appeal, then I think
15 we should probably have it entered as an
16 exhibit and then I can make a copy later or
17 something.

18 MR. KAUSHIK: The key points that
19 revolve around this, is that I had requested
20 from CPA all the information relating to this
21 case, and this is the only document that I
22 was provided. And I was informed that all
23 the other documents or discussions , things
24 that happened and what my file may contain
25 with CPA, was only going to be provided when

1 we go to appeals or we go through -- to
2 court. My understanding is that all the
3 information has not been given to me that's
4 on my record with CPA, so, therefore, all the
5 documentation may not be here to begin with
6 because that is only revealed to me when we
7 go through the additional processes. So
8 should we be going to the appeal at the Court
9 level, my understanding is additional
10 information will be provided to me that has
11 not been disclosed, because the only thing I
12 have so far is this. That's all. That's how
13 I was informed, is that all the information
14 cannot be revealed at this stage, or even for
15 the hearing at the Discipline Committee
16 level.

17 Now, if I have any other
18 information it's going to be new evidence,
19 new information, that CPA is going to give me
20 on the basis on which the prosecution
21 happened, and on the basis on which any
22 hearing happened, so I may not have all the
23 information that CPA has. This is the only
24 bit of information I have at this level, and
25 should we proceed to the next level, I'm

1 going to request any additional information
2 on file that I'm missing. That's the key as
3 I understand it. That's why this may appear
4 to you to be new evidence, but this is the
5 only thing I have ever had.

6 CHAIRPERSON: I do have one question.
7 You referred earlier to the investigator's
8 report.

9 MR. KAUSHIK: Yeah.

10 CHAIRPERSON: You are saying you did
11 not receive that, is that what --

12 MR. KAUSHIK: I did not receive that
13 prior to --

14 CHAIRPERSON: Is that standard practice
15 that the PCC not share the investigator's
16 report?

17 MR. SINCLAIR: I believe it was part of
18 the disclosure package which was provided to
19 Mr. Stooshinoff as part of the disclosure
20 that was provided in advance of the hearing.

21 CHAIRPERSON: Yeah, that sounded a
22 bit -- yeah, okay.

23 MR. KAUSHIK: Well, certainly that
24 sounds like it was provided subsequent for
25 the hearing purpose only, not prior to the

1 discussion by the PCC. So PCC based it's
2 decision on April 6, 2016 on the
3 investigator's report. At that time there
4 was no discussion with me, and I did not have
5 an investigator's report at that time. That
6 was only provided for the purpose of the
7 Discipline Committee hearing, but not prior
8 to any decision.

9 MR. SINCLAIR: Just in terms of
10 answering your question about sort of
11 standard practice about that, you know,
12 obviously I'm not here with a witness,
13 Ms. Hubick, to be able to answer that, and so
14 I don't mean to avoid the question --

15 CHAIRPERSON: Yeah, no, sure.

16 MR. SINCLAIR: -- but I'm not sure I
17 could answer it beyond I know that it would
18 have been disclosed as part of my package.
19 Whether it was disclosed in advance or that
20 or not I would have to make other inquiries.

21 CHAIRPERSON: No, I appreciate that.

22 Mr. Kaushik, continue.

23 MR. KAUSHIK: Okay. Thank you.

24 MR. WALLER: Just, excuse me, just
25 based on that I don't think we need to enter

1 it as an exhibit because if he's -- are you
2 finished referring to that document, Mr.
3 Kaushik, or --

4 MR. KAUSHIK: I may have to refer it to
5 again.

6 MR. WALLER: Okay. Well, we'll play
7 that by ear, then.

8 MR. KAUSHIK: I'm not super organized
9 in the --

10 MR. WALLER: Sure.

11 MR. KAUSHIK: -- in the thought
12 processes, and you'll hear some things I'm
13 going on as I'm thinking it.

14 MR. WALLER: Okay.

15 MR. KAUSHIK: I have some notes for
16 myself. Just perhaps I'll repeat myself
17 here. As I was questioning how do two
18 parties develop an agreed statement of facts
19 in this type of a case, we have a committee,
20 and we have a member. How do you agree on
21 facts?

22 In August -- I believe
23 August 2017 is when Mr. Hill demanded that I
24 sign the statement of facts prepared by CPA
25 or the Professional Conduct Committee and

1 simply come and pay the fine. After that,
2 all communication seems to have taken a
3 different turn. Professional Conduct
4 Committee was not really interested in
5 hearing what I had to present. Before you
6 proceed -- and this is why I was referring to
7 that meeting on April 6th. How do they
8 proceed without look at all the facts?
9 That's why am I referring to this meeting.
10 Who was involved? Because when we take on a
11 client, we have to understand the nature of
12 the client and the nature of the business,
13 and document and record and help the client,
14 but in this case, it doesn't seem to me they
15 understood all the exhibits, all the facts of
16 the case. The PCC, based on what I have seen
17 here, could not have gone through that. As I
18 said, the meeting started at 8:39, and the
19 case was dealt with by 9:25. Mr. Kennedy had
20 left the meeting, and he was one of the
21 investigators, so this would have taken less
22 than an hour on a conference call. So how --
23 how do they go through all the material that
24 would have been presented both in the
25 auditor's report and also my statement of

1 amended facts? Because I sent in a whole
2 slough of exhibits with that.

3 MRS. KAUSHIK: But that was after this?

4 MR. KAUSHIK: Well, I sent the --
5 correct. My information wasn't even in here
6 because there was no joined statement of
7 facts that the -- that the Professional
8 Conduct Committee could use to make a
9 decision. No statement of facts and only a
10 report by the investigator was the basis of
11 this entire decision as I understand it.

12 I'm trying to understand
13 what the process was. I really gave it my
14 best effort to how do you do these -- how do
15 you prosecute. The prosecution was done. It
16 was over with as far as I think the PCC was
17 concerned.

18 As a matter of fact, that
19 is what I found most intimidating. That was
20 the indication, that you must accept and
21 finish with it. And the more I looked into
22 it, the more puzzling it became. It appears
23 that my guilt was a forgone conclusion for
24 Mr. Hill and for Ms. Hubick. Those two are
25 the ones that contacted me on a continuous

1 basis, and this is the only contact I had. I
2 draw that conclusion because no other
3 information has been provided to me other
4 than this meeting. If they did do any
5 changes or they -- how they discussed it in
6 the PCC meetings, how my evidence or my
7 statement of facts were handled by the
8 Professional Conduct Committee, I have no
9 idea what they did with it. There's no
10 evidence the PCC even considered my
11 information. There is no minutes that I'm
12 provided, no other notes, no other
13 communication with the Professional Conduct
14 Committee prior to issuing those
15 recommendations to the -- to the Discipline
16 Committee. That's what I found most
17 puzzling. Who's making the decisions? And
18 if there was mistakes made and PCC pointed
19 out those mistakes, there was no indication
20 how I might correct those mistakes.

21 The biggest mistake
22 appears to be the signing of the audit
23 report. Now, the question is how do you
24 correct that? For which I would apologize
25 for any mistakes made by me. I'm prepared to

1 apologize to the membership, to the board, to
2 the client, to my colleagues, to my friends,
3 to the community at large. I have made a
4 huge mistake signing that report. I want to
5 go back to those clients and explain to them
6 this report is not mine. They would
7 understand who did this report because Dean
8 was doing this year after year after year
9 after year, and even when he was with me he
10 is the one that did them, and they would
11 understand that, I'm sure. I'm prepared to
12 go back to them and apologize for signing the
13 report which may have caused any confusion in
14 their minds as to who the -- who the actual
15 auditor was on that report, but there was no
16 indication of how I might correct my mistake
17 of signing the report. At least I was to be
18 given a chance to fix what's broken, and I'm
19 prepared to do that today, because if it's
20 still a problem for anybody that my signature
21 is on that report, I have to find a way to
22 correct it. That's a blunder. That's why
23 I'm asking how could PCC not discuss it with
24 me and help me correct the mistake? It's a
25 huge problem for me. If I made a mistake, I

1 have to fix it. It is expected that I would
2 fix it. But it was not even a question.

3 So how do you proceed so
4 that Mr. Dean and myself, we can go back to
5 the clients? I'm prepared to get an
6 affidavit from them, indicate who did they
7 think -- who did they think did this audit.
8 The only people as far as I'm concerned that
9 are confused are the file reviewers, the PCC,
10 Discipline Committee, and I'm here to explain
11 we have a problem. I want to fix it. The
12 question is how do you think -- because I
13 feel we are all in this together. CPAs are
14 my colleagues. I asked for help. They have
15 helped me throughout my career for taxation,
16 planning with clients. I don't know
17 everything about everything, so I do go to
18 Deloitte's, I go to KPMG, I go to various
19 professionals that are, I believe,
20 knowledgeable. We will go to the end if we
21 have to, to find out what the problem is and
22 how to fix it. Who knows who has the
23 solution to this problem that's on my table?
24 I can't find anybody. And I ask for help of
25 this board how can I fix what's broken,

1 because that's what I have to do, and that's
2 why I'm here. I want to appeal those things
3 which are clearly, clearly indicating the
4 person responsible for those audits. That
5 has not happened.

6 Knowing all this, not the
7 investigators, not the PCC -- they did not
8 call Dean. There is no indication the
9 investigators worked with Dean. Nobody
10 called Dean. Nobody appears to have called
11 the clients. No contact with any parties
12 that could support by position. Why? What
13 kind of investigation, what kind of
14 committee, what is formed in trying to
15 understand the full picture? This is what I
16 found most baffling.

17 The PCC, I believe, needs
18 to understand, look through the signature,
19 look through the report. There is enough
20 support for my position. Mr. Dean was just
21 not a hired subcontractor here as the
22 investigator's report seems to have
23 indicated, that he was a bystander in all
24 this. I found that troubling, confusing,
25 ignoring all the facts in front of them. How

1 could they ignore 100 percent of the audit
2 file prepared by Dean? As I said, I never
3 even met the client. It's not a very good
4 investigation by the PCC. Their focus was
5 only in one direction, which I understand is
6 the classic tunnel vision. They focussed
7 only on one thing, and that's on the
8 prosecution. That is what I am appealing by
9 the PCC and the Discipline Committee, both of
10 them, both committees are working with tunnel
11 vision and only for one purpose. That is
12 prosecution. They have ignored everything
13 else.

14 Mr. Hill and Ms. Hubick,
15 I believe, are the key people responsible for
16 this. They ruined my reputation, and all the
17 files have been covered up, which they know
18 or ought to have known the person
19 responsible. That is why I want to
20 understand who rejected my joint statement of
21 facts, and pushed us into the Discipline
22 Committee -- or Discipline Committee hearing,
23 I should say, the formal committee hearing.
24 That has puzzled me. I believe that is the
25 foundation of their case. Fundamentally the

1 facts are wrong and incomplete. All the
2 conclusions they are after, that they came
3 to, are questionable. I find that
4 unjustifiable and unconscionable. It leaves
5 me bewildered on how prosecutions happen at
6 the CPA level.

7 I did not prepare the
8 audit reports that are the examination of
9 this case. RVLB and MUC are audits done by
10 Dean. I looked at them for reasonableness,
11 and where the statements did not appear
12 reasonable to me I questioned Dean. I did
13 not just blindly sign anything. I did look
14 at the information to ensure at least the
15 reports read properly. Nothing blatantly
16 stands out, and where it did, I pointed that
17 out. I was helping him complete the files
18 with minimal input as to its planning, the
19 audit planning, or its execution. I was not
20 involved at those levels at all. I did not
21 sign any report in my career that I knew was
22 not correct. My focus is the numbers, the
23 balance sheet, the income statements or the
24 statement of revenue and expenses were okay.

25 I was absolutely

1 astonished at one report that Dean prepared
2 in which the balance sheet showed investments
3 of \$200,000 on the books for which there was
4 no support in the file, in the audit file. I
5 questioned him, how is this reported? Where
6 is it coming from? There was no explanation.
7 I was put under a lot of pressure to sign the
8 report by the town and by Dean. It was due
9 to be presented at the town council meeting.
10 I would not sign that report because it was
11 blatantly wrong. No support for investment.
12 I asked him -- he can sign this himself
13 because I refused to sign the report, which
14 is absolutely blatantly wrong. I went to the
15 town, I saw the administrator, and I asked
16 him, what is the support for this investment
17 on the balance sheet? He had no support for
18 it. There was no GICs, no term deposits, no
19 bonds, not anything. So how does this appear
20 on the town's statements?

21 We went back to the
22 previous year, to the previous year to that,
23 the previous year to that. We went back six
24 years and looked at the audit report prepared
25 by another accountant -- auditor, I should

1 say. It was not on that sixth year prior.
2 It did not exist. Again, what do you do with
3 a situation where there's investments,
4 \$200,000 of investments sitting on your
5 balance sheet for that length of time and
6 nobody looked at it? And that's when I had
7 said to Dean, I can't sign this. And I got a
8 response that left me totally numb. He said,
9 nobody reads these reports. The
10 administrator didn't read it, the town
11 council didn't read it. I believe these are
12 published reports. I don't think the
13 taxpayers read it. He was absolutely
14 correct, for six years nobody read the
15 report. The point I want to make is I did
16 not sign anything blindly. I had made -- I
17 made the prior period adjustment on those
18 financial statements, explained it to them,
19 that this did not exist, and I'm not sure
20 what anybody did about it.

21 I pointed out so many
22 times to Ms. Hubick, to Mr. Hill, and anybody
23 who would listen, the agreement with Dean was
24 a simple agreement, it was an old school
25 thought, you made an agreement, you will do

1 this, I will do this, this is how we'll
2 proceed. That's the simplicity of the
3 agreement. I believed and trusted that he
4 was going to do his audits properly.
5 Therefore, the problem appears to me is the
6 inability of the CPA Saskatchewan, the
7 Discipline Committee, the Professional
8 Conduct Committee, Mr. Hill, Ms. Hubick, all
9 of them were blind to this fact of where I
10 stand on this.

11 I'm very sorry that this
12 has created such a confusion for the PCC, and
13 the Discipline Committee, and now for the
14 board here. How do you ignore facts that are
15 before you? I felt in my gut that something
16 is wrong here when I was asked to simply sign
17 a statement of facts. Something is wrong
18 here. This is -- something absolutely is
19 completely out. That's the problem I was
20 facing with this type of prosecution. I was
21 forced into a corner not knowing what it
22 would cost me to go through the formal
23 channels. Initially, I thought it might be a
24 quick hearing, and I would be sent my
25 information, and the Discipline Committee

1 members could clearly see it. I thought
2 maybe \$10,000, maybe \$15,000 it would cost
3 me, but it cost me almost \$10,000 to simply
4 amend the statement of facts. That's how
5 expensive this process has become.

6 Now my objective has
7 changed. It is to make sure that the board
8 and the CPA and others and ourselves, that is
9 my members, that we see ourselves and how we
10 treat each other. The ethics that we have
11 preached to our students, to the people of
12 our -- honouring our profession, that is what
13 this is all about. We are an honourable
14 organization, but I'm confused today on how
15 we treat each other.

16 I've lost a lot of
17 confidence in Mr. Hill and Ms. Hubick. These
18 types of decisions of the PCC must be put
19 under a microscope and looked at it. That's
20 why I think it's important to bring it to the
21 attention of the board and of the membership.
22 We all are in this together. I have said
23 that from the beginning. I've considered
24 everyone as my colleague. We have no
25 competition. We deal with all CPAs with

1 honour, with respect. They have helped me.
2 That's the issue here. I don't think that
3 help is available any longer.

4 I also question the
5 investigator's report, because there was many
6 things discussed in our meeting. After I got
7 the investigator's report I looked at it, and
8 what I discussed in the meeting at the
9 investigator's -- when they investigated at
10 my office, most of our discussion is missing.
11 It wasn't even presented. How come?

12 The same people that are
13 accusing me of being a threat to the public
14 are the same people that passed all of Dean's
15 files with flying colours, but when he
16 prepared those files in my office, suddenly
17 it's completely deficient at so many levels.
18 I am left to explain my position to the
19 members and to the public, because my name is
20 on the website of the CPA of the horrible
21 things I have done, but there is no
22 explanation on the CPA website of all this
23 that I am presenting today as to who did
24 what, not -- there is no explanation at all
25 on the website of what the factors were, what

1 the issues were. It reads terribly to my
2 reputation.

3 As I said, how do I --
4 how do I explain what has happened here to
5 everyone? Do I take a full-page ad out in
6 The Star Phoenix and give this complete
7 explanation to everyone? Because I have to
8 clear my name one way or the other.

9 As I said, how can I
10 apologize properly for the errors and
11 mistakes I have made? Should I say the
12 administrators didn't do their work,
13 administrators being the administrators of
14 the town council, the RMs, they did not do
15 their work? Should I say Dean didn't do his
16 work? I chose not to do any of this because
17 I believe the reports are okay. The reports
18 I signed are okay. Nobody has come to me in
19 35 years to say this report, Rakesh, is not
20 okay. The reports are okay. There's no
21 complaints. No money is missing. I only
22 talk of the reports, I'm not talking about
23 the audits themselves, the audits I did not
24 do. There may well be deficiencies in the
25 audits, which I did not do.

1 I've got my signature
2 over here on the report. Here is all the
3 evidence of the report and how it's prepared.
4 All the evidence that is there apparently is
5 not heavy enough. The strongest and the
6 heaviest issue is my signature, that's it.
7 That's how I view this. If this was a case,
8 court case, as the way I understand law
9 works, you have evidence in your favour,
10 evidence against you. I have looked at that
11 evidence, there is a signature here, and
12 there is all this information on this side,
13 and I believe that is how Discipline
14 Committee looked at it. Then I argue, if the
15 on the thing you're going to look at is the
16 signature, why are we having any meetings?
17 What is the hearing for? What was the three
18 days spent wasting our time with the
19 Discipline Committee hearing the formal
20 channel? What was the point of it? They
21 should have rejected everything and said,
22 we're not going to look at anything because
23 what we have is a signature that trumps
24 everything else. Why bother hearing here if
25 it's not going to be properly weighed? They

1 should have rejected any hearing in my view
2 if that was the case, but I understand that
3 we have a hearing, a formal hearing, to
4 weight the evidence and the things. Is this
5 how we operate? Is this the process? My
6 challenge is no, I don't think the law is
7 that blind, or at least I hope it's not like
8 that. A hearing is a hearing. It requires
9 analysis.

10 That's why I question
11 everything that has been done in these cases.
12 Where is the collective intelligence that
13 looks at this? After all, it's a board and a
14 committee meeting. The collective
15 consciousness of the Professional Conduct
16 Committee, collective consciousness of the
17 Discipline Committee, collectively, how did
18 they come to these conclusions of charges,
19 the fines, the penalties? I have looked at
20 it from every angle. I even looked at an
21 angle if I was Mr. Berger, if I was Leigha
22 Hubick, if I was Mr. Hill. I've looked -- I
23 have tried to understand it from that
24 position. Unfathomable.

25 I say to the members of

1 this board you have a problem. I have a
2 problem. What is the truth of the matter?
3 The truth speaks for itself. Issues, facts,
4 they speak for themselves. This side you
5 have the PCC and the DC, on this side a
6 member. Such divergence of views on the
7 roles of the members, Dean and Kaushik. How
8 do you view us? I found it repulsive,
9 because I think this decision is beyond
10 common sense. I want to be absolutely clear
11 of that. It's clear, and I've finally begun
12 to get loud about it. It has to be brought
13 up, it has to be published, it has to be
14 known, because my name is on that website,
15 and I need to protect my reputation. The
16 good and the bad has to be seen for what it
17 is.

18 I could have challenged
19 Dean on the quality of his files for which I
20 paid him \$100,000. It was not worth much
21 that practice, and now I understand why
22 nobody purchased that practice for a year
23 before we merged our offices. He came in and
24 did his very best to retain the clients, and
25 he did. The clients were retained by him,

1 but I was not in a position to take over his
2 practice of audits. We were not successful
3 in getting an auditor for our office who
4 could take over these files. I hired one CMA
5 who was one class away from getting his CMA,
6 I should say, who worked with me and followed
7 Dean to all -- excuse me, not all, but
8 several audit engagements. He -- my employee
9 had no idea what Dean was doing. My
10 understanding is that Dean took the
11 information at the audit, he took and
12 prepared an audit report without asking a
13 single question of the administrator or
14 anyone in that organization. I found that
15 troubling. How do you prepare audits without
16 any discussion with management? But he stuck
17 with it, I mean, Dean stuck with his clients.
18 But the conclusion was I had failed him in
19 obtaining a partner and taking over his
20 practice in a meaningful way. Because I had
21 failed him in taking over his practice or
22 finding a partner to take over his practice,
23 I was quite satisfied. I gave -- I paid him
24 the \$100,000 and had him retire. He worked
25 so hard for his clients at one third the fees

1 of going rates. I saw the fees he was
2 charging, he wasn't charging very much, he
3 was old school, he still had 1995 fees. One
4 audit that he took over six years earlier,
5 the town was paying \$6,000 for that audit to
6 another firm. He took that audit over for
7 \$1,800, and increased only \$100 a year on
8 those fees for six years.

9 Now, this is the kind of
10 practice he built and the kind of practice I
11 don't think any was -- anyone was buying. So
12 it was very painful, but I do like that
13 gentlemen because he's honest, he's hard
14 working. I said, okay, Dean, I'll pay you,
15 you should retire, and he did. That's the
16 honourable thing to do. We both tried our
17 best, but the audit division did not happen
18 in my office. When he left, we stopped
19 audits all together. I didn't do audits
20 before he came, I wasn't really working on
21 audits while he was there. I did not work on
22 audits after he left. It was the right thing
23 to do. It was time for him to retire. My
24 intentions were all good, but my limitations
25 were huge. In stark contrast, what the CPA

1 has done, what Ms. Hubick has done, what PCC
2 and the Professional Conduct Committee --
3 leaves me stunned. The pain they have caused
4 me far exceeds any pain Glen Dean did.
5 That's the intimidating factor. Forcing us
6 into formal channels was extremely
7 intimidating.

8 Two years prior, that
9 would be around in 2016, I had already
10 informed CPA and Mrs. -- is it Ms. Korven? I
11 indicated to her, because she wanted to
12 know -- and I sent in -- sent to her in
13 writing, that I'm not doing audits, I'm not
14 taking on any audits, so I was already out of
15 it. But then I think as part of the
16 Discipline Committee hearing they have posted
17 on the website I'm not permitted to do
18 audits, but I already told them I'm not doing
19 audits. What is this posting on the website,
20 I'm not permitted to do audits? It's part of
21 this intimidation factor. What good does it
22 do to put it up there that I'm not allowed to
23 do audits? I already informed you I'm not
24 doing an audit. That's what I find
25 troubling. I voluntarily stopped, but they

1 saw fit that required the public to
2 understand. I've been asked, what's going on
3 Rakesh? I explain to them I have a hearing
4 coming, and I think these decisions need to
5 be adjusted. I was not even doing audits
6 when Glen Dean was there.

7 If you could just lift
8 the cover of that report that I signed, you
9 will clearly see all the files that were
10 prepared by Mr. Dean. I had a discussion, a
11 telephone call, with Ms. Thiel (ph) of the
12 CPA, and I was reminded that prior to
13 November 2014 almost anyone could have done
14 an audit and it was not an issue. That's
15 November 2014. That's when the merger of the
16 three bodies happened. Anyone could have
17 done the audits prior to that, and mine are
18 all prior to that, so where is the problem?
19 I was bewildered too thinking, what is she
20 talking about? Is that why Dean went through
21 flying colours with all his audits by the
22 CPA, because anybody could have done those
23 audits? They were not challenged, there was
24 no issues with them? And I have heard from
25 others that retired from either practice or

1 from doing audits, their files were never
2 even reviewed by the CPA. I asked CPA to
3 provide me the report on the examination of
4 Dean's files. They would not release any
5 report saying that it's a matter of privacy.
6 On the matter of privacy, I cannot even show
7 you anything that was on his examination or
8 file review. So if he passed all his file
9 reviews, how is he failing here or I'm
10 failing here? On his files I have failed my
11 practice examination. How? This is prior to
12 November 2014. This -- when I heard this, I
13 totally went into a tail spin. I said, what
14 is going on, you guys? Files prepared by
15 Dean in my office failed. Files prepared in
16 his office went with flying colours. The
17 contrast is mind boggling.

18 Judging the book by the
19 cover is the classic point of view here.
20 This is the question I've asked, did everyone
21 take Leigha's word for whatever was here?
22 Because she was involved from day one to the
23 last day, as a file reviewer, PCC lead, as a
24 witness. She knows the whole file, every
25 paper, I'm sure she has looked at, because

1 she prepared herself for the hearing of the
2 Discipline Committee. How could she ignore
3 all that was there? And how did she conclude
4 this against me? I know and I believe the
5 membership and the board has highest respect
6 for her. She was a file reviewer when she
7 first came to my office. I have been
8 provided her résumé. I think it's part of
9 the exhibits. She got her CPA with
10 Deloitte's. She immediately left within a
11 month or two after that, so she wasn't
12 carrying on audits. I don't know if she has
13 an audit background by the time she was doing
14 the file reviews in my office, but, anyways,
15 she has been there from day one. She has
16 progressed very nicely and has been
17 commended, and now I understand she is the
18 treasurer -- or, sorry, the registrar. She
19 obviously has done terrific work within the
20 organization. She is brilliant in all
21 respect in administration and so on, but how
22 could she miss this? Therefore, we have to
23 look at ourselves in totality, the process,
24 the organization.

25 I believe I have dealt

1 with professionals all my life -- sorry, at
2 least to 1980 when I started articles. These
3 are intelligent people, Mr. Berger, Mr. Hill,
4 the Chair, the Discipline Committee. I
5 believe these are all highly qualified
6 people. But it's my painful duty because I
7 know how am I affected, and I want to help
8 the board make and informed and intelligent
9 decision on this matter. If I have fooled
10 the public by signing these reports, as I
11 said, I want to set that record straight.
12 It's the morale thing to do.

13 We are not going to be
14 the organization that we claim to be if we
15 cannot work with the ethics that we preach.
16 Mr. Hill and Ms. Hubick -- I no longer have
17 the secret trust in them that I had at one
18 time. The entire truth has to be brought up
19 and followed up with what concerns I have.
20 It's below the dignity of this profession to
21 ignore facts. There are obligations of
22 contract law, of what little I understand,
23 surrounding the sale of a business and
24 retention of clients, and the
25 responsibilities of each party, duties of the

1 seller. The objectives that this board has
2 for ourselves has created the need for this
3 appeal. The decision of the Discipline
4 Committee is wrong given the facts that were
5 on the table. The investigation is
6 negligent, improper conclusions, major facts
7 ignored. Rules applied without reason
8 deteriorates our profession, distrust in our
9 members, and ultimately creates fear in the
10 members of the file review and this entire
11 process, which I believe now everybody feels
12 is intimidating to go through. I find that
13 practitioners are feared of file review. I
14 never practiced in fear. I welcomed the file
15 reviews, over the last 35 years I learned
16 from each one, because that's what the file
17 review in my opinion always was, that I learn
18 from the review. I have learned a lot from
19 file reviews and colleagues. I'm not afraid
20 of a file review, and I shouldn't be.

21 For the lack of better
22 phrases and words, I think the Discipline
23 Committee became a rubber stamp for the
24 Professional Conduct Committee's
25 recommendations. The decision I find

1 abusive, lacks common sense, it's over reach
2 and I think it's unjust. That's why we
3 cannot be the profession that we claim to be.
4 Deeper cynicism has developed, not just
5 myself, with members that I have discussed
6 this case with. It has left all of us
7 bewildered. The theme of the profession and
8 the CPA shows they are here protect the
9 public. That's what that is all about, is to
10 protect the public from people like me.
11 That's what the main purpose of our
12 organization is, at least at the CPA level.

13 MS. CARSON: Sorry, no, I'm just going
14 to stand for a second.

15 MR. KAUSHIK: It's okay. We can take a
16 break. This is what I have experienced now.
17 Maybe I'm the only one, but I do want to
18 present this at this level to begin with. So
19 if we are here to protect the public, what do
20 we do with our members? My career is built
21 on protecting the public. I have asked to
22 protect the public. I work for the public.
23 They are the ones that are putting trust in
24 me. I'm not sure they put the trust in CPA
25 Saskatchewan, but they definitely put the

1 trust in me. I have to protect the public.
2 That's my job.

3 In this case I'm not sure
4 who is protecting the public. Is this the
5 role of CPA is to execute or prosecute people
6 like me? Because that's what I'm seeing on
7 the website, is you are protecting the public
8 from people like me. That's what I see
9 there. That's what the public sees there.
10 You can well understand, I have to provide my
11 explanation why I'm set up on the website.
12 How do I do that? Appeal, appeal again if
13 need be, but I have to appeal because I have
14 no other choice. That's the conclusion I
15 have come to, and that has been the direction
16 over the last five years, from the file
17 review to the decisions and to this hearing,
18 that what I have been doing for five years.
19 I have to protect the public. The public
20 should not be afraid of me. That's why I
21 have spent this much money.

22 As I have said earlier,
23 this has cost me \$240,000 to come into this
24 including the payments to Dean, but I was
25 prepared to pay that. This is the cost of

1 me, for professional trust the public placed
2 in me for the last 35 years. Not one thing
3 was out of line in my reports, and it may
4 well cost me more to go through the rest of
5 these appeals, but that's the cost we incur
6 in protecting our reputation. This is what
7 the public needs to see and know, that we are
8 protecting the public. They need to know
9 where I stand on this so that I protect the
10 public, not the CPA. I'm not relying on CPA
11 Saskatchewan to reply to the public. If
12 there is a complaint against me, I'm sure you
13 need to investigate that, but the public
14 needs to see my side of the story on what has
15 happened, and that has not been brought to
16 the attention of the public from the CPA.
17 CPA has not done that. Why? Why all this is
18 not on there to explain the reasons behind
19 what's on the website? Bizarre, but let 's
20 go on.

21 A simple note on the
22 explanation would have said Kaushik did not
23 do the audits that are in question here.
24 That's what the website should have shown.
25 It should have reported that. It didn't. We

1 don't have to disclose everything if it does
2 not need to be disclosed. It did not need to
3 be disclosed. We were prepared on the basis
4 of joint facts. This would have never come
5 in this channel. We wanted to settle this
6 case right at the beginning, but Mr. Hill and
7 Ms. Hubick would not accept the facts. They
8 caused all this to come to what it is today.
9 That is important that the public know that.
10 Why are we here? The public needs to know
11 why am I appealing this. I am denied the
12 results of the file review of Glen Dean. I'm
13 denied the results of it. That's the basics
14 of the whole argument here, who did the
15 audits and how clean were those audits?
16 Because based on his word, which I accepted
17 with trust, is that he went with flying
18 colours.

19 I'm sorry, but I cannot
20 be polite about this any longer. I need to
21 develop language skills to be able to clearly
22 put my case forth to the board, to the
23 public, to my clients, to my friends, to my
24 colleagues, to my partners. They all need to
25 know this. It isn't brought to public. I

1 currently articling with Price Waterhouse
2 Coopers, PWC, because he cannot get his audit
3 hours in our firm, but I'll tell you, he has
4 lost a lot of faith on how we operate. But I
5 have to constantly remind him, we are an
6 honourable profession, we have processes.
7 Six months ago he was ready to quit articles.
8 He says, what is this all about? Yeah, he --
9 I encouraged him to finish his articles with
10 PWC. We went out for a meal. I digress. We
11 went out for a meal, and I told him this is
12 just an odd situation. He can't believe this
13 is happening, how this thing was running this
14 way. I'm hopeful he will finish his articles
15 and stick with it, but definitely it leaves
16 you shaken. So I said I can't be polite
17 about this. I have to somehow get this out
18 in a language that people can understand.

19 Let's go back to my
20 comment that I gave to the investigators when
21 they were investigating. I said to them,
22 Morgan Kennedy and Ms. Korven -- I explained
23 to her, the buck stops here, the buck stops
24 with me. They took that literally. That
25 meant I'm responsible for everything that

1 happened. Okay. Going to retrospect, had I
2 made Dean a partner, he would have signed
3 these reports. I was with him to help him
4 retire. That is why I looked at the audits
5 that he had prepared from a point of view of
6 looking at the report. The report I needed
7 to ensure was not wrong. That's why I looked
8 at the file on an overall basis. The report
9 was okay, but I didn't plan the audit, I
10 didn't execute the audit, I didn't go to the
11 audit. All I was doing was helping him
12 retire, trusting that his files were going
13 with flying colours. That buck stops with
14 me. I would not knowingly sign something
15 that I did not believe was not right. The
16 report was okay from my judgment and from my
17 looking. It would be wrong to hold me
18 responsible for the entire report -- sorry,
19 for the entire audit. I must be able to
20 explain any details in the report if somebody
21 wanted to ask me. I would explain if
22 something was absolutely like that \$200,000
23 investments. If somebody was to ask me,
24 where did you get this from, Rakesh, I
25 wouldn't have been able to answer it unless I

1 looked at it. That's why I say I did not
2 sign anything wrong. Nothing has come back
3 to tell me there's something wrong. Nothing
4 has ever been wrong on the report. That's
5 why I say I would have been ready to explain
6 why.

7 I think Mr. Dean knew
8 what he had to do, and he did that. I
9 provided support with staff using Excel
10 spreadsheets, writing letters, and doing the
11 administrative part of it to assist Mr. Dean
12 carry on his practice.

13 Did you want to stop for
14 a few minutes?

15 CHAIRPERSON: Well, I just want to --
16 because there's getting to be a fair bit of
17 duplication in your comments that we already
18 have on record.

19 MR. KAUSHIK: Sure there is, yeah.

20 CHAIRPERSON: And I just -- are you
21 able to wrap up in the next couple of
22 minutes?

23 MR. KAUSHIK: I'm going to try.

24 CHAIRPERSON: I don't want to be
25 disrespectful, I want to give you every

1 opportunity, but --

2 MR. KAUSHIK: No, no. Well, I've got
3 evidence and folders to go through for -- for
4 the board to look. I've got quite a bit
5 more.

6 CHAIRPERSON: Okay. Just so we
7 understand, this is not a rehearing of the
8 Discipline Committee, and, you know, if there
9 are specific examples that you are appealing
10 in terms of the decision, I think we need to
11 focus on that.

12 MR. KAUSHIK: Oh, yeah. Oh, yeah,
13 yeah. I haven't begun that yet. This is
14 sort of just a statement I wanted to air out
15 first, but the --

16 CHAIRPERSON: Yeah, no, I appreciate
17 that.

18 MR. KAUSHIK: But the decision that I
19 provided a copy -- the decision itself I wish
20 to go through page by page and each of the
21 points that were made out here I wanted to go
22 through that because I -- I think that's all
23 I could provide you is my argument, but this
24 is just the background.

25 CHAIRPERSON: Go ahead, Mr. Sinclair.

1 MR. SINCLAIR: Well, it's not really my
2 time to speak per se, but in terms of -- in
3 terms of what was provided by email to me in
4 sort of the -- there was a paragraph of
5 discipline decision and then a comment
6 underneath I have no concern of that, I think
7 that's quite proper. If it's going through
8 new evidence that wasn't otherwise before the
9 hearing panel, I would have some concerns.

10 CHAIRPERSON: Yeah. No, absolutely.

11 MR. KAUSHIK: There is no new evidence
12 that I've brought. Those are the binders
13 that we had when we went to the hearing of
14 the Discipline Committee. There is nothing
15 new there. I haven't added anything new to
16 the binder like the one you have there. I
17 just want to make sure that you have --

18 MR. WALLER: So the evidence that you
19 have in your boxes, is that the evidence --

20 MR. KAUSHIK: Yeah, that was presented,
21 yeah. I wanted to point out a few things
22 through there, because I'm not sure how the
23 board is going to go through all that I've
24 presented. I see they have a binder, but I
25 don't know how they go through that unless I

1 highlight those points.

2 MR. WALLER: Well, yeah, I think if
3 you're dealing with the evidence that was
4 presented --

5 MR. KAUSHIK: Yeah.

6 MR. WALLER: -- and you have a
7 different interpretation of --

8 MR. KAUSHIK: I have quite a bit more,
9 then, to go through.

10 MR. WALLER: -- that, then you're
11 entitled to comment on the evidence.

12 MR. KAUSHIK: Yes.

13 CHAIRPERSON: Okay. Well, I'm going to
14 suggest, then, we break for lunch right now.

15 MR. KAUSHIK: Okay.

16 CHAIRPERSON: And how is the -- half an
17 hour? So half an hour for everybody?

18 MS. GRANT: That's fine.

19 MR. SINCLAIR: We can go downstairs, so,
20 yeah, okay.

21 MR. KAUSHIK: Is there a buffet
22 downstairs, do you know?

23 MR. SINCLAIR: I don't know if there is
24 a buffet.

25 MS. GRANT: I don't think it's a

1 buffet.

2 MR. KAUSHIK: Maybe I'll just grab a
3 couple of things and --

4 MR. SINCLAIR: But then --

5 MR. WALLER: Why don't we break until
6 a quarter to 1.

7 CHAIRPERSON: Yeah, I was going to say
8 45 minutes.

9 MR. SINCLAIR: Yeah, sure.

10 CHAIRPERSON: Okay. Thank you.

11 *(Recessed at 12:06 p.m.)*

12 *(Reconvened at 12:50 p.m.)*

13 CHAIRPERSON: I guess we'll get
14 started. Just in terms of your introduction,
15 Mr. Kaushik, I think you were close to the
16 end just based on your paper --

17 MR. KAUSHIK: Yeah, correct.

18 CHAIRPERSON: -- but is there any
19 other final comments you want to make to wrap
20 up, because then after you're done that I
21 think we're going to take some time for the
22 panel to ask some questions based on your
23 introduction there, and then we'll move on to
24 the next part if that works for everybody.

25 MR. KAUSHIK: I'll try to finish as

1 quickly as I can. I'm not familiar on how to
2 even present my case, so I'm going -- I went
3 through the process of what I think are the
4 key issues to begin with, but I'm not sure
5 what all I need to still present. Whether
6 you need to see more of the evidence that was
7 already at the Discipline Committee hearing,
8 because those binders, I'm not sure if you've
9 got access to them, or I need to provide you
10 any further details, because I'm moving
11 through this, I understand, very slowly, but
12 the key is the decision that was handed down
13 which I'm challenging. Now I think I'm not
14 sure whether you need to see all of this or
15 you've already got it in your written --

16 CHAIRPERSON: And we will speak to that
17 maybe once you have wrapped up your --

18 MR. KAUSHIK: Right.

19 CHAIRPERSON: -- your evidence there,
20 yeah.

21 MR. KAUSHIK: I didn't know whether I
22 needed to go through this, or this is
23 sufficient for you to go through when you
24 are -- when you want to look at it at another
25 time.

1 I need some assistance on
2 that, Sean. Should I go through my -- the
3 appeal, and the red letters, and my notes,
4 that I provided the grounds for my appeal?
5 Do I need to go through this?

6 MR. SINCLAIR: I mean, I can't give you
7 a lot of advice of the PCC --

8 MR. WALLER: So, Mr. Kaushik --

9 MR. KAUSHIK: Yeah.

10 MR. WALLER: -- I think what the
11 Chair is indicating, if you have anymore sort
12 of preliminary comments, kind of finish, wrap
13 that up, the panel has a few questions, and
14 then they will let you sort of address your
15 specific points --

16 MR. KAUSHIK: Ah, okay, okay.

17 MR. WALLER: -- in terms of their --

18 MR. KAUSHIK: Okay.

19 MR. WALLER: You know, such that, you
20 know, I mean, I can tell you the panel has
21 read everything, right?

22 MR. KAUSHIK: Oh, thank you.

23 MS. CARSON: Yeah.

24 MR. KAUSHIK: Thank you.

25 MR. WALLER: They know --

1 MS. CARSON: Yeah, we have seen that.

2 MR. KAUSHIK: Very good.

3 MS. CARSON: Yeah.

4 MR. KAUSHIK: That's what I was
5 wonders, whether I should go through this
6 point by point form. I'm happy to -- I'm
7 happy that you've already gone through it and
8 you understand the concerns.

9 MS. CARSON: Yeah, yeah.

10 MR. KAUSHIK: Thank you. You are
11 right, a lot of this is repetitive, and I
12 think I can wrap this up, yeah, right, very
13 quickly, by pointing out that I found that
14 the practice examination was very
15 discriminative given they were Glen Dean's
16 files for over 30 years. He prepared these
17 files, and that's the -- that's the gist of
18 the entire crux of what's happened here.

19 I'm not sure exactly at
20 which point I would need to point out on how
21 I would seek damages from those decisions
22 that were made, because I have a lot of
23 expense incurred which I think I should not
24 have had to incur, had we been able to deal
25 with the Professional Conduct Committee from

1 the beginning. The choices that were given
2 to me, how and when should I put in for my
3 damages, and whether or not this committee,
4 the board, is in a position to assess that.
5 That's -- I don't know at what point to ask
6 for that. When you make your decision do we
7 get another hearing? Do we get cleared?
8 Once you go through it, I seek damages.

9 CHAIRPERSON: Just to clarify, our role
10 here today as the appeal panel is to hear
11 your appeal of the Discipline Committee
12 decision only.

13 MR. KAUSHIK: Okay.

14 CHAIRPERSON: So that's our role here
15 today.

16 MR. KAUSHIK: Okay.

17 CHAIRPERSON: So I think we need to
18 limit it to that for today.

19 MR. KAUSHIK: Okay. Thank you very
20 much. I simply wanted to get some
21 clarification that do I have to sue the CPA
22 for damages outside the court, once hopefully
23 you'll make that right decision from our
24 point of view? So that is something I just
25 don't know where to turn to, what the

1 authority of this board is or this hearing
2 is. As you said, you have limited -- thank
3 you very much. I don't know how to continue
4 from that point of view.

5 So I won't go through
6 this, the appeal of my decision, which I
7 think you said you are familiar with.

8 CHAIRPERSON: Sure, yeah. Before we
9 get to that, can you just allow us maybe an
10 opportunity to ask a few questions based on
11 what you've said so far in your introduction?

12 MR. KAUSHIK: Can I just maybe make
13 another point of matter? If you're okay with
14 this, the binders I have brought with me are
15 the ones that we presented to the Discipline
16 Committee. If you need to see any further, I
17 guess, documents to support what I've been
18 talking about, do you need -- for instance,
19 as an example, I have a binder which we
20 called binder number 1, which was at the
21 committee meeting. Whether you have gone
22 through any of that information that was
23 given at the Discipline Committee -- because
24 these -- this is where the copies of those
25 files are, copies of the files that Dean

1 prepared, so this is essentially Dean's work
2 of files that he prepared. This was all part
3 of what was presented. Do I need to go
4 through this to give you any -- or have you
5 also got access to everything else that the
6 Discipline Committee had?

7 MS. CARSON: We have read through the
8 transcript of everything that happened at the
9 Discipline Committee hearing.

10 CHAIRPERSON: And the exhibits that
11 were included.

12 MS. CARSON: And the exhibits that
13 were included.

14 MR. KAUSHIK: Well, this would be this.

15 CHAIRPERSON: Yeah, yeah.

16 MS. CARSON: Yes, yeah, whatever you
17 see.

18 MR. KAUSHIK: Okay.

19 MS. CARSON: Yeah.

20 MR. KAUSHIK: So you had a chance.

21 CHAIRPERSON: Yeah.

22 MR. KAUSHIK: Thank you.

23 MS. CARSON: Yeah.

24 MR. KAUSHIK: Because then I just
25 brought these in support of what I was

1 discussing, the copies of all the audit filed
2 are here. Whether you need them again or not
3 is not a -- or whether I should provide you
4 with a binder or not --

5 CHAIRPERSON: No.

6 MS. CARSON: We have seen that
7 already.

8 MR. KAUSHIK: That's okay?

9 MS. CARSON: Yeah.

10 MR. KAUSHIK: Okay. Thank you.

11 MR. WALLER: The panel has all of that
12 evidence, Mr. Kaushik.

13 MS. CARSON: Yeah.

14 MR. KAUSHIK: Thank you very much.

15 MR. WALLER: Yeah.

16 MR. KAUSHIK: Thank you. That's the
17 only thing I was going to go through. I
18 think we can do this fairly quick then, you
19 know, yeah.

20 CHAIRPERSON: Okay. Well, I know that
21 the panel does have a few questions, so
22 maybe, Carrie, do you want to go first?

23 MS. CARSON: Sure, yeah. I have one
24 question specifically. So what did you think
25 your responsibility was signing the audit

1 report?

2 MR. KAUSHIK: The purpose of signing
3 the report was that I was the only partner,
4 therefore, I signed the report because we
5 didn't make Dean a partner.

6 MS. CARSON: Yeah.

7 MR. KAUSHIK: That was the only issue
8 for me is to have him carry on -- I wish I
9 had made him a partner, that's the only issue
10 I have, so I more or less assisted him to
11 ensure, you know, the file fits together.
12 That's what I did, and that's the biggest
13 blunder I have, and that's why I have said in
14 my, you know, statements, is my position was
15 clear to Dean, was made clear to the clients.
16 I was in transition with hope that either one
17 of our own employees would take over practice
18 or we'd want to bring in an audit partner.

19 That's been my desire for
20 more than maybe ten years is I always
21 wanted -- if I can go back, in 2005 for 20
22 years I had already been in practice,
23 realizing that there's more to a practice
24 going forward and learning from other
25 accountants. I found the group of DNTW

1 chartered accountants who were forming a
2 national partnership in Calgary, Adrian Nagy.
3 I contacted him, I said what is -- you guys
4 are a new firm, what are you doing? He said,
5 well, we've been together for more than 15,
6 20 years. We've been talking about getting
7 together and forming a group so we can learn
8 from each other. I said why not a Saskatoon
9 office? I've been in practice for 20 years.
10 They invited me to a meeting in Winnipeg, all
11 the partners were there, we introduced each
12 other, they explained what they are doing and
13 said, we'd love to have you join us. We
14 created a group that primarily learned from
15 each other. I said, we can grow together.
16 We had resources we shared, libraries we did.
17 If I had an issue I would send out an email
18 and three or four partners would respond to
19 my concerns or what we needed to learn, so we
20 learned from each other.

21 The Calgary office was a
22 full-service office. The Toronto office was
23 a full-service office. They did audits, they
24 did public company audits, huge sort of
25 resources was available, and I said the

1 Calgary office was the ideal office. They
2 had, as I said, audit division, they had tax.
3 I think they had 32 on staff, and we felt we
4 had the resources should we need them, so we
5 could support a Saskatoon office as a full
6 service office. Then that's when I took
7 that -- as I was saying, I developed the
8 7,500-square-foot office in the building we
9 bought with the view to bringing in three or
10 four more partners, and we wanted to have an
11 office in Saskatoon like the one we have in
12 Calgary and in Toronto. This was part of the
13 strategy to make Saskatoon office and for me
14 a nice place to work with other
15 professionals. That's what the whole idea
16 was. So we only began that process to merge
17 a few offices with us.

18 MS. CARSON: Yeah.

19 MR. KAUSHIK: And when Dean came in I
20 said, this is the agreement we made. You
21 come in, we'll help you retire, but I don't
22 do audits, you continue doing audits. The
23 only thing is that when we went to the
24 Calgary meeting they said, well, there's no
25 sense making him a partner for just 12

1 months, maybe 16 months, so let him carry on
2 his audits, and you should have no problem
3 signing these as a partner. That's why I
4 signed them off and I looked at them in that
5 respect. There was nothing blatantly wrong
6 with any file -- I mean, report. The files
7 had deficiencies, but the report did not.
8 The report stood okay.

9 MS. CARSON: Can I clarify something
10 with that?

11 MR. KAUSHIK: Sure.

12 MS. CARSON: So when you mean the
13 report, did you just mean when you were
14 signing you thought you were only responsible
15 for the wording in the audit report and not
16 the audit file?

17 MR. KAUSHIK: Not the entire -- let me
18 go back. I was not involved in planning the
19 audit. I was not involved in execution of
20 the audit. I didn't attend the offices that
21 Glen did the audits with. He went out to all
22 his clients like he always had, but when he
23 came in and said it's done, I looked at the
24 audit file from a general point of view,
25 which is the report, there are sections for

1 the balance sheet, so the cash investments,
2 capital assets, accounts payables, so the
3 general look and feel of the report that it's
4 backed up. As an example, you have -- for
5 cash you would have a back up, you would have
6 the standard bank confirmation, bank
7 statements, bank reconciliations, so the
8 general things I did look at because that's
9 the assistance I would provide. At least
10 somebody gets to look at it before it goes
11 out, and anything I was going to sign before
12 it went out, I looked at that, but I didn't
13 do the audit.

14 MS. CARSON: So do you think it is the
15 signing partner's responsibility for the
16 oversight, the review, and the planning of
17 the audit file?

18 MR. KAUSHIK: Well, that's what's
19 pointed out to me, that is my responsibility,
20 but that's where I think the whole confusion
21 came for the file reviewer, and anybody else
22 would have looked at it. They have been only
23 focussing on that as the general partner, but
24 he was the actual partner doing all the work,
25 and so my responsibility wasn't to take

1 care -- take over the audit. This is why I'm
2 saying, the confusion sits to this day as to
3 what my involvement truly was.

4 MS. CARSON: But just to clarify, I
5 think you said before Dean was not a partner?

6 MR. KAUSHIK: We did not make him a
7 partner.

8 MS. CARSON: So --

9 MR. KAUSHIK: That's right, and that's
10 why I keep harping on the same thing, the
11 signature is mine, the audit is not mine.

12 MS. CARSON: I guess -- so that is
13 your opinion, that the signing partner is not
14 responsible for audit?

15 MR. KAUSHIK: It's a fact.

16 MS. CARSON: A fact of --

17 MR. KAUSHIK: A fact of my involvement
18 in the file.

19 MS. CARSON: But against the
20 professional standards, someone would say
21 that if you're the signing partner, you would
22 be responsible for the review, the execution,
23 and the planning of the audit?

24 MR. KAUSHIK: I believe that's the view
25 that CPA has held. It's not my view.

1 MS. CARSON: Or the view of the
2 standards, Canadian Auditing Standards,
3 right?

4 MR. KAUSHIK: I believe that's the
5 position they have taken.

6 MS. CARSON: Those were my only two
7 questions.

8 MR. SPILCHEN: Just to follow up, was it
9 considered to have one of the offices who is
10 regularly with involved with audits, you
11 know, be the signer of those audit reports?

12 MR. KAUSHIK: How do you mean sign
13 them?

14 MR. SPILCHEN: Well, ultimately to take
15 the responsibility for the quality of the
16 file.

17 MR. KAUSHIK: It would be the same
18 thing that I have done. If I had asked, for
19 example, my Montreal office to sign off on
20 this report, they would have -- they have
21 been doing exactly what I did.

22 MR. SPILCHEN: Right, but if they're
23 proficient in auditing that would be -- yeah,
24 just a question there if that was considered.

25 MR. KAUSHIK: If I may interject --

1 MR. SPILCHEN: Yeah.

2 MR. KAUSHIK: -- no, it wasn't

3 considered because Dean was essentially the
4 only one that was knowledgeable of the
5 clients, and he carried on his practice in
6 our office. That's the whole issue here. He
7 carried on his practice just as he had all
8 the time. The only issue is that we didn't
9 make him a partner. That's why I'm saying
10 all the evidence will show and it supports
11 that he carried on. That's the issue here.

12 MR. SPILCHEN: Well, from my experience
13 there is a different set of reward and risk
14 that goes with being a partner as opposed to
15 an employee.

16 MS. CARSON: Mmhmm.

17 MR. SPILCHEN: So ultimately, you know,
18 in my view, like, I'm a partner, and, yeah,
19 I'm responsible for deficiencies of other --
20 other practitioners in our firm that -- and,
21 yeah, it's not like we've gone through things
22 without any issues along the way, and, yeah,
23 I've been responsible to stroke cheques out
24 to clients where our subordinates didn't --
25 didn't do their job, and it's painful, but

1 it's our responsibility as partners to accept
2 the risk and the liability that goes with
3 that reward.

4 MR. KAUSHIK: Well, the risk and
5 liabilities -- he was not an employee of DNTW
6 chartered accounts. That is an error in
7 the -- is it in the investigator's reports?
8 Where do you get an impression that he was an
9 employee?

10 MR. SPILCHEN: I believe I saw it in
11 your read comments there somewhere.

12 MR. KAUSHIK: He was actually never an
13 employee. He was a subcontract. We paid him
14 as a contractor. He gave us an invoice, and
15 we paid his invoice.

16 MS. CARSON: Yeah, I think the same
17 thing Darcy said, though, would stand true
18 with that. I'm also a partner in a firm, and
19 we contract out some services, but ultimately
20 it would be the signing partner's
21 responsibility for what the contractor had
22 performed for you.

23 MR. KAUSHIK: This is -- this is the
24 most difficult part of this, is that he was
25 not a typical subcontractor. I didn't buy a

1 practice and then subcontract it out. This
2 was a merger of the practices where he would
3 continue to carry on the audit division.
4 This is -- this is probably the most baffling
5 part for anybody who is looking at it, is to
6 understand what his role was fully in this
7 merger. This argument I have heard that you
8 signed, you signed, you signed, but you
9 didn't look at the whole context. That's why
10 I amended the statement of facts, the facts
11 on which the Professional Conduct Committee
12 made a decision on April 6, 2016 was not made
13 on all the facts. That's why I sent in the
14 statement of adjustments of the facts, which
15 were rejected by Hubick and Berger. I'm not
16 sure if the Professional Conduct Committee
17 got a chance to look at it. Why would those
18 facts not be considered?

19 MS. CARSON: I think they were.

20 MR. KAUSHIK: They were not. There's
21 no evidence for that. They weren't.

22 CHAIRPERSON: Any other questions?

23 MR. SPILCHEN: Yes, yes, sorry.

24 CHAIRPERSON: I didn't jump in because
25 there's good segue here if you want me to

1 give you a minute.

2 MR. SPILCHEN: Okay, go ahead, yeah,
3 yeah.

4 CHAIRPERSON: So, sir, to come back to
5 your notion of the merger --

6 MR. KAUSHIK: Yes.

7 CHAIRPERSON: And I guess I just have a
8 question in terms of when you decided to
9 enter into this merger arrangement with Mr.
10 Dean. In terms of your due diligence ahead
11 of that merger, or that partnership, or
12 whatever you want to call it, I guess I would
13 consider it the same process you would go
14 through to hire any employee in terms of
15 assessing the competency of the individual.
16 What front end work did you do in the case of
17 Mr. Dean?

18 MR. KAUSHIK: I didn't do any. I was
19 simply the old school as we said, we agreed
20 to come together, we'll help you retire, you
21 will do this because I don't do audits,
22 that's the whole division -- neither was I
23 looking for an audit division to run. The
24 blunder in the whole issue was I didn't make
25 him a partner, and that is the only issue in

1 front of you, is why, because we agreed in
2 Calgary there's no -- there was no point in
3 making him a partner for such a -- for such a
4 short period. That's the whole issue. And
5 as you are looking at this and saying, well,
6 you're the partner, you're the partner,
7 you're the partner, that's I'll I've heard, I
8 said I'm not the partner on audit. I do not
9 work on these audits. I didn't work on those
10 audits. And if that has created a confusion
11 either with the client or the board, I want
12 to fix that problem. That's why I'm saying,
13 how am I going to fix that problem of signing
14 it? Because I want to disengage from that if
15 that has created a huge problem.

16 MS. CARSON: What do you think the
17 consequences should be for you signing the
18 report?

19 MR. KAUSHIK: None. I'm not the audit.
20 I'm just helping a client -- or a partner
21 retire. That's the issue. You can
22 complicate it with all the legal stuff that
23 might follow it, but in essence that's what
24 the -- that's the whole argument, he's a
25 partner. I treated him like a partner.

1 That's the issue. How do you move forward
2 from that thinking? How can I convince you
3 that's all my involvement was? But I didn't
4 want to sign reports which I didn't believe
5 were right. To that I was -- I was aware
6 there might be deficiencies in his files from
7 that point of view, so I wanted to make sure
8 my report if I sign, should at least be
9 correct as much as possible.

10 MS. CARSON: I guess that's still
11 where I have a bit of confusion.

12 MR. KAUSHIK: Sure, yeah.

13 MS. CARSON: So your report was
14 correct, but the file had deficiencies.

15 MR. KAUSHIK: Yeah.

16 MS. CARSON: So as an audit partner
17 myself I look at that as one, so can you
18 explain why you look at that as two different
19 things?

20 MR. KAUSHIK: Well, because my view
21 was, you know, I've got a -- I've got Glen
22 whose wish is to retire, and I want to help
23 him retire. I want to at least make sure
24 that he retires. And the retirement was to
25 happen with a new partner who would take over

1 the audits. That was our plan. And I said
2 Glen was having difficulty selling his
3 practice, so I said, let's try this. In
4 retrospect I wish I had never signed the
5 report and he would have signed all his
6 reports as he always did, but the merger did
7 not make him a partner.

8 MS. CARSON: Right.

9 MR. KAUSHIK: That's it.

10 MS. CARSON: But aside from that, I
11 guess, still my question is how did you think
12 you could sign the report if there were
13 deficiencies in the audit?

14 MR. KAUSHIK: Because I didn't consider
15 them my audits.

16 MS. CARSON: But the report was
17 attached to the audits.

18 MR. KAUSHIK: That's right. So I
19 assisted him in some deficiencies that I had
20 figured were there, like I pointed out the
21 term deposit, they had to have a back up and
22 they didn't. I said, Glen, I'm not signing
23 this. You can sign them if you like, until
24 this is fixed I'm not signing it. I asked
25 him to go back and find that, but they were

1 specialist, the only partner in the audit.

2 It was his division to run and he ran it.

3 MS. CARSON: Do you think the public
4 would see you as the audit partner because
5 your signature was on the report?

6 MR. KAUSHIK: Well, there is -- there
7 is where the issue is, what does the public
8 think, and if the public is being fooled,
9 then it is now my responsibility to fix that,
10 and if you point me -- point out to me that
11 that is a problem for CPA, or for the public,
12 or any impression that I have given, I
13 believe the board -- I believe the people who
14 he audited understood that he is going to
15 continue with his audits, he did the audits
16 all the time. Those clients wouldn't even
17 recognize me. I never even met with them.
18 That's how much of his involvement was
19 continuing as a partner. This is the
20 argument I would put to anybody, what does
21 the public think? Well, Glen Dean is in the
22 office, he is treated as a partner, so what
23 does the public think? DNTW, he was part of
24 it, so DNTW signed off the report and he is
25 part of it, and he is treated as a partner,

1 so where is the problem? What does the
2 public need to think? Rakesh signed them, is
3 that what they think?

4 MS. CARSON: I'm not sure. I can't
5 speak to what --

6 MR. KAUSHIK: Well, he's with us. He's
7 working in the office. He is's doing all the
8 audits. Which public is thinking what?
9 Where is the confusion? Nobody has come to
10 us and said, Rakesh, we have a confusion who
11 did this report. Nobody came to see any
12 confusion. Where is the confusion?

13 MS. CARSON: I think that usually the
14 public thinks partners sign the report, and
15 we have heard that Dean was not a partner
16 with the firm.

17 MR. KAUSHIK: But I treated him as a
18 partner.

19 MS. CARSON: But he wasn't the signing
20 partner.

21 MR. KAUSHIK: But he was the partner in
22 charge of the audit as far as I'm concerned,
23 so if that's an argument I want to defend it
24 completely to make sure it's clear as who is
25 doing the audit. If any party has come to

1 the CPA and said, jeez, I thought Rakesh did
2 this audit, not Dean -- nobody has come with
3 that complaint because everybody understood
4 who did the audit. That's the clear --
5 that's 100 percent clear who did the audit.

6 CHAIRPERSON: Darcy, did you have
7 anything else?

8 MR. SPILCHEN: Yeah, so on point 31
9 of -- how can we identify this document that
10 I've --

11 CHAIRPERSON: This is the decision of
12 the Discipline Committee that you have
13 inserted your notes in red.

14 MR. KAUSHIK: Oh, point 37?

15 CHAIRPERSON: Yeah, so what you have in
16 front of you.

17 MR. SPILCHEN: No, 31.

18 MR. KAUSHIK: Oh, sorry. That's not
19 it. That's here.

20 MR. WALLER: On page 15.

21 MR. KAUSHIK: Okay.

22 MS. HOLMAN: Mike, that's the one we
23 did November 26th?

24 MS. CARSON: Yes.

25 CHAIRPERSON: Yes.

1 MS. HOLMAN: Okay. Thank you.

2 CHAIRPERSON: And let us know if you
3 have any questions in a minute, Gayle.

4 MS. HOLMAN: Okay.

5 MR. SPILCHEN: In the red there, like,
6 what I'm seeing is that it is July 27, 2014
7 to Ms. Hubick, Mr. Kaushik recounted that
8 DNTW had engaged Glen Dean an experienced
9 auditor as an employee of the firm in
10 September 2012. That's why I thought that he
11 was an employee.

12 MR. KAUSHIK: Yeah, yeah, yeah. Yeah,
13 I know that that has been the difficulty for
14 most people who have looked at this, the way
15 it was presented. It appears as if I have an
16 audit, I'm asking him to please come and help
17 me do the audit. This is an experienced
18 auditor. The key here he is the experienced
19 partner, that I treated him as a partner. He
20 was carrying on -- this was not some new
21 employee that came along that I'm going to
22 train. This is his complete audit division.
23 It appears as if I engaged him, but that's
24 the appearance you will get, but the actual
25 fact of the matter is that he ran all the

1 administrator, we made fine tune changes to
2 the report. Him and I sat down and did that.
3 And he was -- he was not happy with Dean's
4 work to the extent that he wanted to prepare
5 the report himself on an excel spreadsheet.
6 That's what we were working on, on an excel
7 spreadsheet, and he said that he asked Glen
8 to teach him how to prepare that report on
9 spreadsheet. Well Glen did not know how to
10 operate or work with a spreadsheet. He
11 worked with pencil and paper. And so I said
12 so him, that I'll be happy to teach it to
13 you, because he should be preparing it. He
14 knows how to do the work, he knew every penny
15 where it went in that report. So Glen
16 prepared the report, we fine tuned it with
17 one our two items. The point I want to make
18 is that I didn't do the audit, I didn't
19 prepare the report. The administrator was
20 just okay with everything except a couple
21 things that should be adjusted. I think Glen
22 took six hours to prepare that report. On a
23 spreadsheet it could probably be done in an
24 hour or two, and the administration wanted to
25 do that.

1 So the point I want to
2 make is even there I did not do the audit,
3 the one under question here that's -- I said,
4 so if you look at the whole thing, I made my
5 notes. I said, this is a very, very good
6 treasurer, he wants to do the whole thing,
7 but Glen never let him because he did the
8 audit, he did the reports, he prepared it
9 like he had year after year after -- probably
10 for 15 years. Some files, the second one
11 that we see here, the MUC file, well, I have
12 files going back to 2002. All the files that
13 he has prepared are sitting in archives at my
14 office, and every file you will see is done
15 exactly the same way, including the one
16 that's under question here. These are his
17 files, these are his division. This isn't
18 somebody I went and hired to do this. This
19 is a merger. He is doing all the work that
20 he always did. That's the point I've made
21 here. That's the point that I've made in my
22 adjusted statement of facts which with you
23 rejected. How can that be rejected? These
24 are facts.

25 So the question is, are

1 you as an audit partner responsible? Well,
2 the audit partner is him. That's the key
3 issue. That's why we are banging our heads
4 against the wall trying to convince anybody
5 would will listen, I'm not the auditor here.

6 MR. SPILCHEN: I have some more
7 follow-up questions if that's okay. So with
8 Dean's fee being a third of the market rate,
9 did that raise any concerns?

10 MR. KAUSHIK: It did.

11 MR. SPILCHEN: Mhmm.

12 MR. KAUSHIK: It did to me.

13 MR. SPILCHEN: Yeah, it would to me as
14 well.

15 MR. KAUSHIK: To bring in a partner and
16 to satisfy the needs of these types of
17 clients at that low rate, I don't think he
18 was able to sell his practice, nor would
19 anybody want to come and take a -- take a
20 division like this over.

21 MR. SPILCHEN: Mhmm.

22 MR. KAUSHIK: It was a huge concern.

23 MR. SPILCHEN: Like, when did the
24 deficiencies of his work surface? I'm just
25 going through my notes, and there was the one

1 point that you made that you had discovered
2 deficiencies with Dean's work, and he said,
3 no one reads the reports anyway, and then
4 when there was, like a subordinate, who
5 advised you that Dean just took the
6 information without asking a single question,
7 but at the same time you'd consider him to be
8 honest and hardworking and that you thought
9 that he needed -- he knew what he needed to
10 do and he did it so there's -- I'm a little
11 bit torn on what you're opinion of him as a
12 professional is.

13 MR. KAUSHIK: Well, yeah, this was
14 towards the end when he was there, and when I
15 discovered that term -- the investments were
16 not real, I went -- I drove out to the town
17 and talked with the administrator and that's
18 when he, the administrator, informed me on
19 the method on how Dean prepared this work.
20 So he indicated to me, and that's when I
21 discovered towards the end, that the
22 administrator stated to me that when Dean
23 came to the office to do -- to do the audit,
24 he took the information, he went to their
25 boardroom, he prepared all the documents,

1 prepared an auditor report, he did the whole
2 work without asking a single question.

3 MR. SPILCHEN: Yeah, that's clearly --

4 MRS. KAUSHIK: But he's saying when that
5 happened it didn't happen until he was
6 virtually out of the office.

7 MR. KAUSHIK: Until he was virtually
8 gone, yeah, yeah.

9 MR. SPILCHEN: Well, that's clearly not
10 within audit standards.

11 MR. KAUSHIK: Well, yeah, absolutely.

12 MR. SPILCHEN: Yeah, yeah.

13 MR. KAUSHIK: Absolutely.

14 MR. SPILCHEN: And just my last
15 question, sorry for hogging all the questions
16 here, is the firm still in practice in
17 Saskatoon here?

18 MR. KAUSHIK: I am.

19 MR. SPILCHEN: Okay.

20 MR. KAUSHIK: Without audits.

21 MR. SPILCHEN: Okay.

22 MRS. KAUSHIK: They haven't done an
23 audit since he left.

24 MR. KAUSHIK: We hadn't done an audit
25 since he left, absolutely. Not only that,

1 we -- we are not involved in audits. That's
2 the key to the whole thing, I was never
3 involved in audits.

4 CHAIRPERSON: I just have one more
5 quick question before I turn it he over to
6 Paul and Gayle, just because it's an
7 extension of what Darcy was asking. So in
8 terms of Mr. Dean, I don't want to focus too
9 much on him, but you mentioned a couple of
10 times that the file reviews for Mr. Dean
11 previously -- I think the term used, passed
12 with flying colours. What verification do
13 you have of that?

14 MR. KAUSHIK: It was his word.

15 CHAIRPERSON: Okay.

16 MRS. KAUSHIK: They wouldn't give it to
17 us now, so they wouldn't give it to you then,
18 would they?

19 CHAIRPERSON: No, I just --

20 MR. KAUSHIK: Well, the point is I -- I
21 did not look at his file reviews.

22 MRS. KAUSHIK: Well, you wouldn't have
23 access to them.

24 MR. KAUSHIK: Exactly.

25 CHAIRPERSON: That's all I had.

1 MR. KAUSHIK: Yeah, just to expand with
2 a couple more sentences, and I think I was
3 trying explain that throughout the theme of
4 the whole day, is I did not go through a due
5 diligence so to speak, because I wasn't take
6 over an audit division. Understand that,
7 because the due diligence was not required
8 from my point of view, because I'm not taking
9 an audit division to run. This was to
10 continue for him to run. That's the crux of
11 the whole thing. That's why the due
12 diligence isn't there. The due diligence
13 isn't there because he was continuing to run
14 the audit division. I had no desire to take
15 over an audit division. This is why all the
16 support is in front of you, who did the
17 audit, how was it done, who controlled it,
18 who planned it, would executed? It was him.
19 I did not run an audit division. This is
20 what 's called -- created the confusion with
21 the file reviewer for the Professional
22 Conduct Committee, for the Discipline
23 Committee. No one took the time to
24 understand my real involvement. That's why
25 we are here at the appeal level. I'm hoping

1 that somebody would be able to understand my
2 position.

3 CHAIRPERSON: No, I appreciate that.

4 MR. KAUSHIK: Yeah.

5 CHAIRPERSON: Gayle, do you have any
6 questions for Mr. Kaushik?

7 MS. HOLMAN: Yeah, I just have one.

8 Mr. Kaushik, when you worked with Mr. Dean's
9 clients, you would assume -- did you assume
10 that it would be your full responsibility to
11 ensure that any or all of the work that's
12 being done was of the standards that needed
13 to be done? So you've got his files and your
14 files, and so I would assume that you would
15 want to take responsibility to make sure that
16 those files are completed to what the
17 standards should be.

18 MR. KAUSHIK: Well, this is what I've
19 tried to explain my position on all the audit
20 files, is that I'm not responsible for the
21 entire file. This is what I've been trying
22 explain. I've never felt that I'm in a
23 position to take over this audit file and
24 assume all the responsibilities for it,
25 because I was never working as an audit

1 partner. That's the confusion I think
2 everybody is sitting with and ask me so many
3 times, what is your role? Well, my role was
4 to help him retire, and if I saw
5 deficiencies, I'm the only -- I'm the only
6 partner in the Saskatoon office, and that's
7 the crux of the whole thing, I did not assume
8 responsibility for the audits.

9 MS. HOLMAN: But during that
10 transition though there would be work in
11 progress that you would have to take
12 responsibility because it was -- it was still
13 ultimately your responsibility to make sure
14 that that work is all completed.

15 MR. KAUSHIK: No, that's not my view of
16 this at all because I'm not the audit
17 partner. I am only a partner in Saskatoon.
18 I treated Mr. Dean as a partner, and you can
19 see that on every audit that was done. He
20 did it exactly the same way that he had done
21 it for the previous 10 to 20 years. He was
22 the audit partner in my view.

23 CHAIRPERSON: Paul, did you have --

24 MS. HOLMAN: That's I'll I have, Mike.

25 CHAIRPERSON: Yeah, thanks. Sorry,

1 Gayle. Yeah.

2 So, Paul, did you have
3 any questions?

4 MR. JACOB: No, I think all of the
5 questions I wanted to ask has been asked.
6 Thank you.

7 CHAIRPERSON: Okay. Darcy, you're good
8 now?

9 MR. SPILCHEN: Yeah, yeah.

10 CHAIRPERSON: You're good?

11 MR. SPILCHEN: Mmhmm.

12 CHAIRPERSON: Okay. So I just wanted
13 to, again, come back to the decision of the
14 Discipline Committee and the document you
15 have in front of you there, the one that you
16 have red lined or put your responses in red,
17 just to give you a final opportunity, if
18 there was anything in there that you wanted
19 to speak specifically to, that you have a --
20 you know, again, we have read everything,
21 we're familiar with what's there, but if
22 there is any specific point that's part of
23 your appeal that you want to make on any of
24 those decisions or any items within the
25 decision, just we will give you that brief

1 opportunity before we move on.

2 MR. KAUSHIK: Can we just take a
3 five-minute break, then? I'll just take a
4 look through this file.

5 CHAIRPERSON: Yeah, certainly.

6 MR. KAUSHIK: Because I was just going
7 to discuss it point by point, by I don't have
8 anything that I have on my finger at this
9 moment. Let's take a little break.

10 CHAIRPERSON: Sure.

11 *(Recessed at 1:36 p.m.)*

12 *(Reconvened at 1:43 p.m.)*

13 CHAIRPERSON: So, Mr. Kaushik, you had
14 a chance to review the document? Is there
15 anything you have --

16 MR. KAUSHIK: Yeah, I've looked at all
17 these several times, and I hope I can present
18 my view on each point. The one that I think
19 also has been a point of confusion, is in
20 case 14-04 and the page 2 of the decision. I
21 just wanted to highlight a couple of items,
22 and they might not be as clear as I want it
23 to be. When we had a file review in 2012
24 there was criticisms that were pointed out
25 that we were doing too much work on the file.

1 We were preparing the reports, and the rules
2 had changed such that we could not audit our
3 own work, therefore, we stopped doing those
4 charity and nonprofit audits and we informed
5 the clients we can no longer do that type of
6 work, so we had stopped because we were -- we
7 were required to stop. And they had
8 requested that I have a corrective action
9 plan to the deficiencies. Well, I eliminated
10 those deficiencies by stopping doing the
11 audits, so we simply stopped doing them, and
12 I did not provide anything to reply to, that
13 is until later when Dean joined us and they
14 had a second review. When the review of
15 those files came in, then I said, maybe I may
16 have to do some of this work, so I developed
17 a corrective action plan based on the second
18 review, so I provided the corrective action
19 plan with the assistance of Joe MacDonald,
20 our partner in Toronto. I called him, and I
21 said, I know we need to do a plan to address
22 these deficiencies. We prepared a corrective
23 action plan, I sent it to CPA, I never heard
24 from them. There was no response to the plan
25 that I had sent in. But when the

1 investigators came to look at this case
2 14-04, Korven asked me why I didn't submit a
3 plan. I was baffled. I said I submitted a
4 plan. I got no response to it.

5 So I went back to my
6 other office, and I got the copy of the plan
7 I had submitted to which to this day I have
8 not had a response. There was a corrective
9 action plan. Then they said -- well, first I
10 was informed I don't -- I didn't give them
11 one. Then I was informed it was late. And
12 that's the basis of case number 14-04, it was
13 late. How late, or who got it, or when the
14 issues with that arose, I believe that they
15 were of the opinion there wasn't one. This
16 is a huge confusion of who looked at my
17 submission of that corrective action plan. I
18 think to this day there is no answer on it.

19 MS. CARSON: Did you email the
20 collective action plan.

21 MR. KAUSHIK: Yes, I did.

22 MS. CARSON: So did you have the email
23 of what date you sent that on?

24 MR. KAUSHIK: Well, I would have it in
25 my office.

1 MS. CARSON: Okay.

2 MR. KAUSHIK: I hope I have it. It was
3 quite a long time ago, but I submitted that
4 plan.

5 MS. CARSON: Okay.

6 MR. KAUSHIK: Because as soon as Joe
7 and I developed it, I sent it in. I emailed
8 it in.

9 CHAIRPERSON: So would this not have
10 been part of the Discipline Committee
11 deliberations confirming whether or not that
12 was submitted? Like, did you provide a copy
13 of the email?

14 MR. KAUSHIK: Oh, yeah.

15 CHAIRPERSON: Yeah.

16 MR. KAUSHIK: In the investigation I
17 also provided a copy of the plan, because in
18 my office I had a copy of the plan. Then I
19 think the investigator, Ms. Korven, looked at
20 it, and she looked quite surprised that there
21 was even one on hand. It's been a point of
22 confusion for me is that I never -- you are
23 right, I never heard from them as to the
24 nature of what that plan -- whether it was
25 acceptable or not acceptable , and that's

1 happened twice.

2 CHAIRPERSON: Maybe a question for
3 Mr. Sinclair, the Discipline Committee's
4 decision clearly states that that he did not
5 receive the first corrective action plan?

6 MR. SINCLAIR: I would have to go back
7 to the transcript, but I believe that my
8 recollection is, that it was uncertain
9 whether it was received initially, but there
10 was another one, like, in very short order.
11 And so both were in July of 2014. The
12 request was made in December of 2013 to
13 get -- in December 2013 the response was
14 requested within 60 days, a late fee was
15 assessed there after, and then there was a
16 request for it again, and then there was
17 another 60 days that elapsed with an
18 indication that it would be sent to the PCC
19 given that there had at that stage still not
20 been a receipt.

21 CHAIRPERSON: Okay. I just wanted to
22 make sure. Okay.

23 MR. KAUSHIK: Can I -- I was trying
24 clarify that point.

25 CHAIRPERSON: Mmhmm.

1 MR. KAUSHIK: What had happened was,
2 there was a file review that was done in 2012
3 to which they requested a corrective action
4 plan on my audit files. I had stopped doing
5 audits, so therefore I didn't provide them
6 with a plan because I had stopped audits. It
7 was the second review, when she did the
8 review of the dean files, and that review --
9 when that happened, that was also requiring a
10 corrective action plan.

11 So I looked at the first
12 review, and I looked at the second review,
13 and based on those two reviews I got Joe
14 MacDonald to prepare a corrective action
15 plan --

16 CHAIRPERSON: Yeah, okay, yeah.

17 MR. KAUSHIK: -- because now I thought
18 I need one to provide because we have audits.

19 MS. CARSON: Mmhmm.

20 MR. KAUSHIK: And so this was the plan
21 that was done second review, so they would be
22 correct. On the first one I did not provide
23 a review -- a corrective action plan, because
24 I wasn't doing audits. I had stopped doing
25 audits, so there is nothing for me to try and

1 correct. This is where the confusion was,
2 why didn't you submit one? I didn't submit
3 one on the first one is because I stopped
4 doing them.

5 CHAIRPERSON: Yeah, no, I understand.

6 MR. KAUSHIK: Yeah.

7 CHAIRPERSON: Thank you.

8 MR. KAUSHIK: Yeah. It's a little
9 confusing.

10 CHAIRPERSON: Yeah. Now, I just want
11 to know, do we need any clarification on the
12 investigator's report? I guess just we heard
13 a bit in your earlier comments about you had
14 received it or you hadn't received it, and
15 then you referenced it a couple of times, so
16 I just want to be clear when you received the
17 investigator's report.

18 MR. KAUSHIK: I received the
19 investigator's report as a part of the
20 information for the hearing of the Discipline
21 Committee.

22 CHAIRPERSON: You had not seen it
23 previous to that?

24 MR. KAUSHIK: I had never seen that one
25 previous to that.

1 MR. SPILCHEN: Just to clarify, is there
2 maybe a terminology gap, like, between the
3 practice inspector report versus the
4 investigator?

5 MR. KAUSHIK: Oh, yeah, completely
6 different items.

7 MR. SPILCHEN: Right.

8 CHAIRPERSON: Maybe that's what's --
9 okay. I just wanted to be clear on that one,
10 then.

11 MR. SPILCHEN: Mhmm.

12 CHAIRPERSON: I guess our last
13 question, you had also appealed a penalty?

14 MR. KAUSHIK: Yes.

15 CHAIRPERSON: Can you provide us with
16 some sense of what your specific concerns are
17 about the penalty in terms of the amount
18 or --

19 MR. KAUSHIK: Well, the penalty
20 shouldn't apply because I'm innocent of the
21 charges.

22 CHAIRPERSON: Does anybody have anymore
23 questions for --

24 MR. JACOB: Mr. Kaushik, I understand
25 the -- you consulted a senior partner in

1 Toronto, right, with a question to something
2 to correct your action plan, right?

3 MR. KAUSHIK: That is correct, because
4 in my entire life I had never been requested.
5 This was the first time any request for a
6 corrective action plan was made. I asked the
7 Institute -- I phoned, and I said, how does
8 one prepare a corrective action plan, and
9 there was no direction from the CPA
10 Saskatchewan. I never heard of one to be
11 provided, to be prepared in 25, 28 years, I
12 had never been requested for one. This was
13 the first new changes that were happening,
14 and they said prepare corrective action -- I
15 wouldn't even know where to begin to prepare
16 a corrective action plan. Then we -- that's
17 when I know Joe MacDonald the Toronto
18 partner -- one of the things that he was very
19 good at was helping small accounting firms
20 become more efficient. He provided guidance,
21 and I looked to him, and I asked him, have
22 you heard of what a corrective action plan
23 and how would we prepare one. Then he went
24 through a list of things, he made notes, he
25 prepared the bulk of the plan for me, for

1 which I paid him, and when that plan came he
2 says, this is more or less what we need to do
3 Rakesh. Great, I submitted it. That's how
4 the action plan came to be. And to be honest
5 with you I had never heard of one. I didn't
6 know what it was, where to begin to create
7 one. We are a small firm. We don't have all
8 the facilities, and this is where we as DNTW
9 partners helped each other.

10 You know, say as an
11 example, our Montreal partner was working on
12 a farm tax return for the first time in his
13 life. He phoned me or emailed me. We
14 discussed the issues on farm returns. That's
15 what we were there for, primarily to help
16 each other in way we could, and that's why
17 Joe MacDonald was very helpful in me moving
18 forward, but the -- the second part to this,
19 is that after Glen left I didn't do audits
20 anyhow. We never really needed that plan to
21 execute for our office, but I was prepared to
22 do it, but we dropped the whole division all
23 together, so there wasn't a whole need for me
24 to do an action plan related to the audit
25 division. We developed a plan, but there was

1 no need for it.

2 MR. JACOB: Thank you.

3 CHAIRPERSON: Gayle, anything else
4 before we turn it over to Mr. Sinclair?

5 MS. HOLMAN: No, I think I'm good,
6 yeah.

7 CHAIRPERSON: Thanks, Gayle. Any final
8 comments?

9 MR. KAUSHIK: I think it's a repeat,
10 but I think it's an important comment, is
11 that we don't see Mr. Dean's name anywhere on
12 the website, not before he was on my team,
13 nothing before, nothing during and nothing
14 after. I think he has not been contacted by
15 the investigators or the CPA at any level. I
16 think the entire thing was dropped on my lap.
17 The investigators did not contact the
18 clients, try to understand the full picture.
19 I think they could have developed a better
20 picture had they talked to Glen Dean, had
21 they talked to the clients. I think they
22 would have had a better understanding. I
23 think that in that respect the investigators
24 have failed to directly carry out a full
25 investigation.

1 MS. HOLMAN: I'm ready.

2 CHAIRPERSON: Okay.

3 MS. HOLMAN: No, I'm good.

4 CHAIRPERSON: We have to check on you

5 because we have to make sure that you can

6 hear Mr. Sinclair given where we've got the

7 mic over there, so just let us know if you're

8 having trouble hearing.

9 MS. HOLMAN: Okay.

10 CHAIRPERSON: Okay. Thank you.

11 MR. SINCLAIR: Thank you, Mr. Chair, and

12 panel members. So this is obviously

13 Mr. Kaushik's appeal of the misconduct

14 determinations and the sanction decision

15 here. We have filed a very extensive brief

16 of law and a short supplemental, so because

17 of that I'm going to be very brief in my

18 comments.

19 I'll start off by

20 pointing out that this is not a rehearing of

21 the case, rather, this is an appeal on the

22 record, meaning that the evidence to be

23 considered is what was said and filed at the

24 time of the initial hearing, not what is said

25 today. You know, this is to supplement, to

1 assist the panel in making the proper
2 determination, but we are not presenting
3 evidence today.

4 Another thing to consider
5 on an appeal, and that we address in our
6 brief of law, is that there is a certain
7 level of deference that is to be afforded to
8 the original decision makers. They were the
9 ones who saw the live testimony, they were
10 the ones who were able to question the
11 witnesses, they were the ones who saw the
12 witnesses. That issue of deference is
13 canvassed in our brief, and it's also
14 mentioned in some of the other appeal
15 decisions of this body, and when you look at
16 that deference issue, really what it boils
17 down to is a fairly simple question, I would
18 say, which is, could a hearing panel acting
19 reasonably have come to the same decisions?
20 This is different than whether you would
21 necessarily have made the same decision. It
22 is a question of whether it is reasonable.

23 Now, there are two sets
24 of charges here, and I'm going to deal first
25 with 14-04, and this is whether Mr. Kaushik

1 failed to cooperate with the regulatory
2 processes of the Institute. The facts are
3 set out in the decision, and I should clarify
4 that this pertains to the second request for
5 the corrective action plan in December of
6 2013, not the initial request. So Mr.
7 Kaushik was told in December 2013 that he had
8 to submit a corrective action plan within 60
9 days. He failed to do so. A late fee was
10 assessed. When another 60 day deadline had
11 expired, the matter was referred to the PCC.
12 The corrective action plan was then provided
13 in July around seven to eight months after
14 the initial request, and after it had already
15 been sent to the PCC.

16 In cross-examination at
17 the hearing, Mr. Kaushik, and this is at page
18 422 of the transcript, said that submitting a
19 corrective action plan was not high on his
20 priority list. Those were his words. At
21 page 425, Mr. Kaushik acknowledged that he
22 did not seek any extensions to the deadlines
23 provided by CPA Saskatchewan. On that same
24 page he acknowledges that it took him -- in
25 that case the answer was around eight months

1 and five to six letters from the Institute as
2 well as a referral to the PCC for him to
3 actually submit his plan. And there is no
4 question, I don't think, that the institute
5 has the ability under bylaw 156.1 to demand
6 provision of a CAP. It's part of the
7 regulatory processes of the Institute.

8 So with that as a factual
9 background, along with all of the file
10 documentation that was filed at the hearing,
11 I would suggest that the decision of the
12 hearing panel that Mr. Kaushik did not
13 cooperate with the regulatory processes of
14 the institute is a reasonable conclusion.

15 Taking it one step
16 further, I would suggest that Mr. Kaushik
17 committed professional misconduct by failing
18 to cooperate with his regulator. It required
19 the PCC's involvement for it to actually
20 occur. There is also discussion in the
21 cross-examination that you can review that
22 there was throughout the ability for
23 Mr. Kaushik to obtain assistance in trying to
24 get a corrective action plan together. He
25 admitted he didn't seek out that assistance

1 from his partners until seven to eight months
2 later when he actually did submit it. So
3 those were the comments that I was going to
4 make about 14-04.

5 The next set of charges
6 are in 1410-05C. These charges stem from a
7 practice inspection, and, importantly, this
8 was the third practice inspection that had
9 occurred. The first practice inspection
10 found serious deficiencies which required a
11 reinspection of Mr. Kaushik's practice. The
12 reinspection, again, found various
13 deficiencies which is what led to the third
14 inspection and then the charges.

15 The deficiencies on the
16 practice inspections, and they are all part
17 of the record, were on audits and review
18 engagements principally. It appeared after
19 the second inspection that Mr. Kaushik may be
20 moving out of audits; however, on the third
21 inspection Mr. Kaushik's audit file load
22 increased quite significantly, largely
23 because of taking on Mr. Dean to his firm.

24 Now, at all material
25 times Mr. Kaushik was the only partner of

1 DNTW Saskatoon. He was the partner signing
2 off on all audits. Using the language of
3 Canadian auditing standards number 220,
4 Mr. Kaushik was the engagement partner on all
5 of the files. He is responsible under that
6 standard for the planning, execution, and
7 quality of those audits. As a result,
8 Mr. Kaushik is ultimately responsible to
9 ensure controls and the quality of the audit
10 work and the file generated through those
11 audits.

12 The first complaint under
13 1410-05C is that Mr. Kaushik failed to
14 maintain professional competence in the areas
15 in which he practiced, specifically in the
16 audit area. At page 417 of the transcript,
17 Mr. Kaushik acknowledges that he did not keep
18 abreast with standards in the auditing field.
19 The evidence of Ms. Hubick on this point on
20 the practice inspection and in testimony was
21 that Mr. Kaushik had failed to properly
22 document as required by current auditing
23 standards. That was true not only on the
24 third inspection, but on the prior two as
25 well. I think it's notable in terms of the

1 comments that have been made today, there
2 doesn't seem to be a dispute of over what the
3 standards are or that they were not met. The
4 question is simply one of was Mr. Kaushik
5 actually ultimately responsible for that or
6 not?

7 I would say in terms of
8 that first complaint, given that Mr. Kaushik
9 admitted that he had failed to sustain his
10 knowledge in the area of auditing, combined
11 with the three failed inspections, I think
12 that the charge that he had failed to
13 maintain professional competence in that area
14 was made out and the decision of the panel
15 was reasonable.

16 The second count related
17 to the audit of ICDC. It was acknowledged by
18 Mr. Kaushik at the hearing that the documents
19 required on an audit file were not, in fact,
20 on file. I should also note that the work
21 for ICDC, I believe, was largely done by
22 Mr. Kaushik, not by Mr. Dean, and I would say
23 that the count, based on the evidence that
24 was presented, was made out, and the decision
25 of the panel was reasonable.

1 transcript Mr. Kaushik admits that the audit
2 work did not meet standards and acknowledged
3 his duty that he has as an engagement partner
4 under the auditing standards. Thus, again, I
5 would suggest that the charge was made out
6 and the decision of the panel was reasonable.

7 On count four, this is
8 the audit of MUC, the issue, again, is the
9 same, there was a lack of documents on the
10 file as required by Canadian auditing
11 standards and a failure to properly supervise
12 the audit. Again, there was no evidence
13 presented to suggest that the documents on
14 file met the standard, nor is there really
15 any evidence that Mr. Dean was properly
16 supervised. Again, looking at Canadian
17 auditing standard 220, it was ultimately the
18 responsibility of Mr. Kaushik to ensure that
19 planning and execution of the audit. There
20 was a failure to do so.

21 Count number five relates
22 to a review engagement. Most of the charges
23 were, frankly, not found to have been made
24 out, and quite a number of them were
25 dismissed by the panel with the exception of

1 failing to establish a proper framework for
2 the review engagement, which was largely
3 acknowledged. So, again, I think that the
4 evidence makes out that there was a proper --
5 that Mr. Kaushik had failed to establish a
6 proper framework for the review engagement,
7 and thus I think the charge was made out
8 quite properly and the decision was
9 reasonable.

10 In terms of count six,
11 this is whether Mr. Kaushik provided
12 professional services with integrity and due
13 care, it was found that Mr. Kaushik's work as
14 engagement partner was substandard, and that
15 he did not perform the services with
16 integrity and due care, and I think that the
17 evidence makes out that count as well and
18 that the decision was reasonable.

19 In terms of whether the
20 culmination of these different deficiencies
21 amounted to professional misconduct, the
22 issue in this case is how pervasive these
23 deficiencies were on all of the files that
24 were reviewed. There were only four files
25 reviewed in this latest practice inspection,

1 and all of them had so many problems
2 associated with them. Added to that was the
3 fact that there was -- this is the third
4 failed inspection. At a certain stage, in
5 order to maintain the standards of the
6 profession, there has to be enforcement of
7 those standards, and that's what occurred
8 here. As the panel stated, this was a
9 blatant departure from the standards expected
10 in the profession, and I think that was a
11 fair statement, thus a finding of
12 professional misconduct, I would suggest, is
13 reasonable.

14 In terms of sanction or
15 penalty, all of the penalty falls within the
16 jurisdiction of the panel, and we set that
17 out in our brief and the support for that.
18 Further, I don't see any suggestion that the
19 sanction is inconsistent with prior decisions
20 such as *Bernard* or *Vaneyck*. The fine amounts
21 are similar in those cases. Publication is a
22 routine matter, and it is found in virtually
23 every discipline decision, and certainly not
24 an unreasonable outcome. The restriction on
25 doing audits was, frankly, not really much of

1 an issue at the sanction hearing. It was
2 volunteered by Mr. Kaushik. The practice
3 inspection, the fact that he has to go
4 through another inspection, I think, was --
5 the necessity of that was made out by the
6 evidence at the hearing.

7 And the costs are well
8 within the jurisdiction of the hearing
9 committee as well. I note that the hearing
10 committee ordered only 50 percent of those
11 costs, not the whole 100 percent, which would
12 have also fell within their jurisdiction. As
13 a result, I would suggests that the sanction
14 was reasonable and should be upheld.

15 I wasn't going to make a
16 lot of comments about the submissions that
17 were made today. I should comment, though,
18 on the fact that this is not an appeal of the
19 decisions of the PCC. This is not an appeal
20 of what Ms. Hubick or what Mr. Hill did.
21 Assigning blame is not really the point of
22 this exercise. This is narrowly, did the
23 discipline panel come to a reasonable
24 decision or not? The other individuals are
25 not here to -- we don't have witnesses, we

1 don't have their ability to comment on the
2 various issues that have been raised by
3 Mr. Kaushik.

4 There has been quite a
5 number of comments about an agreed statement
6 of facts and whether the PCC acted
7 appropriately there. There was an
8 application brought forward to the discipline
9 panel to deal with that issue which was
10 ultimately withdrawn by Mr. Kaushik. The
11 suggestion was that the duty of fairness was
12 somehow violated by the PCC not agreeing to
13 the facts that Mr. Kaushik wished to have. I
14 don't think that's a live issue before this
15 panel. In any event, certainly the PCC's
16 view is that there is no positive obligation
17 on the PCC to admit the facts as Mr. Kaushik
18 wishes them to be in. I don't believe that
19 that is found anywhere at law to be part of
20 the duty of fairness.

21 The PCC here is not on
22 trial. Frankly, even the issues raised about
23 the PCC, I don't think they are even really
24 raised by the Notice of Appeal in this case.
25 They seem to be raised for the first time at

1 the hearing proper. If there were concerns
2 regarding disclosure, there was opportunity
3 to raise those at the hearing committee
4 level. They weren't. Frankly, the practice
5 inspections were disclosed in advance as was
6 the investigator's report as part of the
7 disclosure process routinely undertaken in
8 these cases. Thus, I suggest that the
9 decision of the hearing committee was
10 reasonable and that costs should be awarded
11 on this appeal, and the quantum of those are
12 certainly well within the jurisdiction of
13 this panel.

14 Subject to any questions
15 that you might have, those are really my
16 comments.

17 CHAIRPERSON: I know I did have a
18 couple, but you spoke to both of them. Thank
19 you. Anybody else?

20 MS. CARSON: Nothing for me.

21 CHAIRPERSON: No.

22 MS. HOLMAN: Nothing for me. Thanks.

23 MR. WALLER: Are you seeking any
24 specific costs?

25 MR. SINCLAIR: The question from counsel

1 for the panel was whether I'm seeking any
2 specific amount. I would be suggesting that
3 it be a percentage component of this hearing
4 because not all the costs are yet determined,
5 you know, especially in terms of the
6 attendance here today and the cost of the
7 reporter and so on. Depending on where you
8 go with your decision, I don't think it would
9 be inappropriate for it to be full indemnity
10 costs, but at the very least I would be
11 suggesting 50 percent like the discipline
12 panel made.

13 CHAIRPERSON: Okay, it looks like we're
14 ready to -- oh, Mr. Kaushik.

15 MR. KAUSHIK: I just wanted to make a
16 couple of comments. Not being a lawyer, I'm
17 not going to be able to comment on what the
18 legality of the -- as you saw it. I looked
19 at the purpose of this hearing to be able to
20 express all the information that's in front
21 of us. If you are missing some information
22 in making the right decisions, then I am
23 prepared to provide you additional
24 information to make the decision. This is
25 not designed from my point of views to hide

1 behind certain legalities because that's not
2 my field. What may have been withdrawn at
3 the application Mr. Stooshinoff made was
4 something I believed that the legalities were
5 being followed. My issue is on how they came
6 to the conclusions they did and the people
7 who were witness to that and what, if
8 anything, was missing, and I could provide
9 further to help the board understand all the
10 factors that are involved here because I sat
11 through those hearings trying to understand
12 who is saying what and who is doing what.
13 I'm watching witnesses on a legalities basis.
14 I'm sure they were coached on how to present
15 that.

16 You know, it -- if Ms.
17 Hubick was the only witness, and she was
18 prepared in a certain way to express those
19 things, that was something, I believe, she
20 was able to deliver to the Discipline
21 Committee. I was not prepared with all the
22 stuff that I have today at that hearing. All
23 of the stuff was not even available. We were
24 not thinking in those terms as what all would
25 take Discipline Committee to understand. Mr.

1 Stooshinoff did an excellent job trying to
2 make them understand what the issues were. I
3 just believe they ignored them because the
4 conclusion they got to does not support what
5 was in front of them. That's why I appealed
6 it. It's a wrong decision based on what's in
7 front of them. How could they ignore all
8 that?

9 You are right in some
10 assessments that I did not provide the
11 supervision, I didn't provide the planning of
12 the audits, I didn't execute the audits. All
13 that was as repeated here, was all given, and
14 we admitted to that because I was not the
15 audit partner. This is the key to
16 understanding the issues. Otherwise, why are
17 we even here? You should have said no
18 hearing, this is the -- this thing is already
19 a done deal. You could make that assessment
20 just because of these statements. The issue
21 is much larger than that, and that's a very
22 narrow interpretation of my involvement to
23 hold me responsible for all these audits,
24 you're right, there is at least 30 audits
25 sitting in my office prepared by Dean. You

1 can come have a look at the same deficiencies
2 anytime you want. They were all prepared by
3 him, not me. I said, do you really want to
4 examine everything? I'm open to it. There
5 are problems. That's what I'm trying to
6 explain. I did not do these audits. I did
7 not execute these audits. This is a very
8 narrow interpretation of my involvement. I
9 don't know who I have to convince after this.
10 That's what I'm here to do with the board, is
11 to understand what the heck happened.

12 You know, going back to
13 the ICDC audit, let me explain a little
14 further. The ICDC audit was done previous
15 year by Mr. Dean. Their treasurer came to my
16 office and asked for Mr. Dean because he had
17 promised to do this audit on a fairly quick
18 basis. Mr. Dean was not available. The
19 issues were to prepare a report with the
20 treasurer there in front of us. Myself, the
21 treasurer, and Sherry my wife here, three of
22 us sat in a boardroom for about six to eight
23 hours and we developed the report. It was a
24 fairly simple box audit, all the information
25 is in this box that you need to look at to

1 prepare the reports. That's what we did, and
2 there is absolutely nothing wrong with that
3 report. We prepared the audit report with
4 all the documentation that was in there, that
5 would have been there had Mr. Dean done it.
6 We were to provide that level of assistance,
7 where we can administratively deal with it we
8 could. The accounting records for that
9 organization was prepared on QuickBooks
10 accounting program. We are familiar with
11 that program since 1997, we could move
12 through that very quickly. The issues, the
13 things that needed to support the report,
14 were right front of us. We prepared it and
15 we believe there is nothing wrong with that
16 report.

17 All the other audit steps
18 about the client, their knowledge what the
19 main issues were, the revenues, the expenses,
20 were very simple. I had done reports of that
21 nature for 30 years. People used to bring us
22 their documentation, we used to prepare the
23 report from it. We were very confident that
24 there is nothing wrong with that ICDC report.
25 And to this day nobody has come back to us to

1 say there was. So the report was correct.

2 The report is fine. We did run that one.

3 CHAIRPERSON: Okay. I think we are all
4 ready to --

5 MR. WALLER: I wonder if we could
6 maybe break for 15 minutes, and then just
7 come back, and just to make sure that we've
8 got everything that we need to get to the --

9 CHAIRPERSON: Sure. Okay, no, that's
10 works.

11 *(Recessed at 2:25 p.m.)*

12 *(Reconvened at 2:32 p.m.)*

13 CHAIRPERSON: Okay. This is very
14 difficult for me to say, and hopefully it's
15 not on the record, but thank goodness for
16 lawyers to sort us out on procedure every
17 once in a while, so thank you --

18 MR. KAUSHIK: Okay.

19 CHAIRPERSON: Thank you for that, Bob.
20 So just, I think there is a couple of wrap-up
21 questions or things that we want to deal
22 with, and Carrie, if you want to deal with
23 the standard question first.

24 MS. CARSON: Sure. So this is just
25 for you, Mr. Kaushik. So in regards to CAS

1 220, which is the quality control for an
2 audit of financial statements, I was just
3 going to read a definition from the actual
4 standard and then ask a question. So it says
5 here: (as read)

6 The engagement partner is the partner or
7 other person in the firm who is
8 responsible for the audit and its
9 perspective and for the auditor's report
10 that is issued on behalf of the firm.

11 So I was just wondering if you believe CAS
12 220 does not apply to you?

13 MR. KAUSHIK: I'm not sure what the
14 date of CAS 220 is.

15 MS. CARSON: I'm not sure off the top
16 of my head. It would have been -- if it was
17 new, it would have been superceded by
18 something else. So I guess just in the
19 context of that, do you feel that it is not
20 applicable to you or --

21 MR. KAUSHIK: I think it's applicable
22 to the partner in charge of the audit.

23 MS. CARSON: And they consider the
24 engagement partner the same person in charge
25 of the audit and signing the report, and it

1 was actually effective for periods ending
2 December 14th, 2010.

3 MR. KAUSHIK: I think it's a very
4 narrow definition in this case.

5 CHAIRPERSON: Okay. The final matter
6 is Mr. Sinclair brought up the topic of costs
7 for this particular appeal, and also we would
8 consider the last hearing that we had when we
9 had to adjourn for the matter of
10 jurisdiction. Since he has introduced the
11 notion of 50 to 100 percent of the cost to be
12 your responsibility, did you want to speak to
13 that?

14 MR. KAUSHIK: I do if that's -- again,
15 the application at that meeting, an entire
16 meeting, was devoted to the application
17 brought forward as to jurisdiction and the
18 timing and so on. I do not think that I am
19 responsible for that meeting. The ruling on
20 that was that my appeal was within the time
21 limit under the Act. I have no
22 responsibility for that day as I see it. In
23 fact, it should be the other way around. The
24 ruling was in my favour, and those costs
25 should be awarded to me for the time and

1 energy that I spent. It took me about four
2 or five days to prepare a defence to that
3 application -- or the brief of law, I should
4 say, so I had to prepare, I had to do all the
5 extra work just to prove that we -- that
6 section was allowing for my appeal. So I do
7 not believe I have any obligation to pay on
8 that, I think that's something that the board
9 should decide, and perhaps I should figure
10 out what it has cost, but it was a waste of
11 time according to my dealings with that
12 issue.

13 CHAIRPERSON: Okay. I think we should
14 be able to wrap it up there, so I guess I
15 should ask --

16 MR. KAUSHIK: Can I get one
17 clarification?

18 CHAIRPERSON: Sure.

19 MR. KAUSHIK: I'm not sure if I heard
20 correctly, Mr. Sinclair, that something was
21 withdrawn at the hearing of the Discipline
22 Committee. I hope the reference is not to my
23 amended statement of facts. I hope I --
24 maybe I misinterpreted something that you're
25 reading. Something obviously was withdrawn

1 by Mr. Stooshinoff at that meeting, the
2 hearing. Do you know what the reference was?

3 MR. SINCLAIR: Well, it was referenced
4 in the discipline decision as well. It's
5 that you had brought a motion through legal
6 counsel to say that the PCC had breached the
7 duty of fairness by not allowing the matter
8 to proceed through the informal process and
9 agreeing to the agreed statement of facts as
10 you had wanted it, and that motion had been
11 withdrawn.

12 MR. KAUSHIK: Thank you. Yeah, that --
13 that refreshes me as to what motion he had
14 tried, but I was also under the impression
15 that that motion may have related to some
16 violations under the Charter of Freedoms and
17 Rights, that this meeting and this case has
18 dragged out for four or five years. This
19 case has not been dealt with in an efficient
20 timely order. It's been hanging over my head
21 for five years. I don't think that's fair,
22 and that was a discussion, but I'm not sure
23 if it was a motion. I think that's not right
24 that -- that the CPA works with cases in this
25 sort of length of time, and it has hurt me

1 and my -- my practice, is to have this
2 hanging over me for this length of time. How
3 does that happen? So I thought that that
4 motion may have been related in some fashion
5 to my *Charter of Rights and Freedoms*, but I'm
6 not sure if that motion was made, but it was
7 a discussion.

8 CHAIRPERSON: Well, it will all be
9 taken into consideration. So I think
10 that's -- I think we can adjourn, so thank
11 you very much to everybody.

12 MR. WALLER: The panel will reserve
13 the decision.

14 CHAIRPERSON: Pardon me?

15 MR. WALLER: Well, you're --

16 CHAIRPERSON: Oh, sorry, yes, yeah,
17 we'll be issuing our decision as soon as
18 possible given your comments especially.

19 MR. KAUSHIK: Okay.

20 CHAIRPERSON: But thank you very much
21 for your participation today and to our panel
22 members. I have very much appreciated all
23 your input, so thank you to everyone.

24 (*Adjourned at 2:40 p.m.*)

25

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I, LISA MacDONALD, CSR, Certified Court Reporter,
hereby certify that the foregoing pages contain a
true and correct transcription of the recorded
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skill and ability.

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