

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **S. Allan Madan, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 202.1** of the CPA Ontario Code of Professional Conduct

BETWEEN:

**Chartered Professional Accountants of Ontario
Professional Conduct Committee**

- and -

S. Allan Madan

APPEARANCES:

For the Professional Conduct Committee: Julia McNabb, Counsel

For Mr. Madan: James Lane, Counsel

Heard: May 5, 2022

Decision and Order effective: May 5, 2022

Release of written reasons: May 18, 2022

REASONS FOR THE DECISION AND ORDER MADE MAY 5, 2022

I. OVERVIEW

- [1] The Professional Conduct Committee of the Chartered Professional Accountants of Ontario ("PCC") has alleged that Mr. Madan ("Madan") engaged in professional misconduct, by way of two separate allegations.
- [2] This hearing was held to determine whether the Allegations were established, whether the conduct breached Rule 202.1 of the CPA Ontario Code of Professional Conduct, and whether the conduct amounted to professional misconduct.
- [3] Madan obtained his chartered accountancy designation in 2006. He commenced

his professional career in the taxation group at Deloitte in 2000. While at Deloitte, Madan was an international tax manager. Although his clients were primarily Canadian based, he also worked with numerous US companies with subsidiaries or branches in Canada. While working at Deloitte, Madan did not prepare any US tax returns.

- [4] In January 2007, Madan opened his own firm, Madan Chartered Accountant Professional Corporation ("MCAPC"). MCAPC is a registered firm with CPA Ontario.
- [5] Currently, MCAPC consists of five primary groups, each with a team leader:
 - a. US personal tax;
 - b. US partnership tax;
 - c. Canadian personal tax;
 - d. Canadian corporate tax; and
 - e. Bookkeeping
- [6] The US tax practice consists of six full-time accountants and one part-time accountant. There are no US CPAs. The Canadian tax practice includes 10 full-time accountants, of which two are CPAs. There are four administrative staff members.
- [7] The growth of MCAPC from essentially one staff member to 21 staff members occurred over a short period of time from 2015 to 2019. Prior to 2019, MCAPC was not organized into teams and did not have team leaders. Rather, every employee reported directly to Madan. This resulted in a lack of appropriate overview and supervision which contributed to the events which ultimately led to this proceeding.
- [8] Madan states that his firm primarily generates business through the internet, such as advertisements on YouTube and Facebook and writing blogs. Business is also generated through referrals.
- [9] Regarding client acceptance, Madan is primarily responsible for accepting clients based on the leads generated online.

II. THE COMPLAINT AND THE ALLEGATIONS

- [10] The Complainant, JN, and his spouse filed a complaint on June 6, 2019 alleging that MCAPC failed to provide appropriate or proficient services with respect to their US tax returns, resulting in penalties of \$50,000 before interest, and that certain of their tax filings remain unresolved. JN appealed the \$50,000 in penalties, and

ultimately was relieved of the obligation to pay them. JN achieved this result without Madan's assistance.

- [11] As a result of JN's complaint, CPAO staff required Madan to produce two additional files for their review. One of these files, the CR engagement, revealed that Madan failed to provide appropriate or proficient services with respect to CR's US tax returns, specifically the Forms 5471, placing CR at risk of having to pay \$110,000 in penalties.

III. PRELIMINARY ISSUES

- [12] Neither party raised any preliminary issues.

IV. ISSUES

- [13] The Discipline Committee ("the Committee") identified the following issues arising from the Allegations:
- A. Did the evidence establish, on a balance of probabilities, the facts on which the Allegations by the PCC were based?
 - B. If the facts alleged by the PCC were established on the evidence on a balance of probabilities, did the Allegations constitute professional misconduct?

V. DECISION

- [14] The Committee found that the evidence established, on a balance of probabilities, the facts set out in the Allegations of professional misconduct.
- [15] The Committee was satisfied that the Allegations constituted a breach of Rule 202.1, and, having breached this Rule, Madan committed professional misconduct.

VI. REASONS FOR THE DECISION ON PROFESSIONAL MISCONDUCT

Findings Regarding the Conduct of Madan

- [16] The parties filed an Agreed Statement of Facts ("ASF"), which was made Exhibit 1. The parties provided supporting documentation for the ASF via a Document Brief, which was made Exhibit 2. The parties tendered no further evidence in the conduct portion of the hearing.

Background Facts

- [17] MCAPC represents a number of clients who have US tax filing requirements. MCAPC performs both personal US tax work for clients and US corporate and partnership tax work. During the relevant time frame (2017 – 2018), MCAPC's revenues from US tax work represented approximately 15.25% of its revenue in 2017 and 18.8% in 2018.
- [18] In JN's matter, Madan advised him to utilize a US government program, the Streamlined Domestic Offshore Program ("SDOP"). In CR's matter, Madan advised him to utilize a US government program, the Streamlined Foreign Offshore Program ("SFOP").
- [19] The SFOP is a program introduced by the US Internal Revenue Service ("IRS") in 2012, intended to provide relief for US citizens, living outside of the US, who had not declared foreign assets in their tax filings, or who had not filed taxes at all, in the three most recent years. Individuals meeting all the program requirements could cure the delinquent filings without incurring penalties.
- [20] The SDOP was a similar program, introduced by the IRS in 2014, intended to provide relief to US citizens residing in the US who had failed to report foreign assets in their tax filings in the three most recent years. Individuals meeting the requirements would be required to pay a penalty of 5% of the highest aggregate amounts that should have been reported. The SDOP is not available to individuals who have not filed their US tax returns at all.
- [21] Some common requirements of both the SFOP and the SDOP are as follows:
- The individual must certify that the failure to file returns and forms in a timely manner was due to non-willful conduct;
 - The individual must submit an accurate narrative of the facts that led to the non-willful filing failures;
 - The individual's foreign assets must be relatively modest;
 - The individual must not have avoided US tax by virtue of their filing deficiencies.
- [22] Prior to the JN engagement in 2017, MCAPC had not performed any services utilizing either the SDOP or the SFOP. Subsequent to the JN engagement, Madan performed approximately six domestic and/or foreign streamlined engagements per year.
- [23] In light of his lack of experience with the streamlined programs, Madan engaged the services of AT, a CPA from Israel, residing in the US, to assist with the JN engagement. AT represented that he had extensive US tax experience, had an

active US tax compliance practice based in New Jersey, specialized in international taxes, and had experience with numerous streamlined and Foreign Bank and Financial Account Reports (“FBAR”) filings. Madan interviewed AT and spoke with one of AT’s colleagues, who spoke highly of AT.

- [24] According to Madan, he retained AT to lead the JN engagement as the subject matter expert regarding streamlined applications, and to provide advice to JN on the streamlined procedures.
- [25] According to AT, his role was much more limited. He provided advice to JN on one occasion for approximately one hour and he responded to questions from MCAPC staff as required.
- [26] There was no documentation regarding the arrangement between MCAPC and AT in respect of the Complainants’ engagement.
- [27] In particular, there were no time records or invoices located, referencing any specific engagement or services, to confirm the extent of AT’s involvement or his intended role in the matter.
- [28] Madan was the engagement partner, he signed all filings on behalf of JN, and JN paid MCAPC, rather than AT, for the services provided.

Allegation 1: Failure to Perform Professional Services with Due Care (JN Matter)

- [29] JN and his partner were Canadian residents who obtained US permanent resident visas (“green cards”) in January 2014.
- [30] The Complainants had not filed a 2014 US tax return because they were under the impression that they only had to report US source income on their US returns, and they did not have any US source income that year. They filed a 2015 US tax return, but it was deficient in several ways. The Complainants approached MCAPC for assistance in May 2017 with their 2016 returns and with establishing compliance with respect to their prior year returns.
- [31] JN was presented with alternatives for establishing compliance using the SDOP. The advice was provided in an email, dated November 23, 2017, authored by AT and copied to Madan, and via subsequent discussions with Madan and MCAPC staff. The advice provided was inaccurate for the following reasons:
 - The Complainants were not eligible for the SDOP because they had not filed a US tax return for the year 2014;
 - The Complainants were advised to sign a form containing the erroneous statement that they had previously filed their US tax return for the year 2014;
 - The Complainants were advised they could select the three years that

would be included in the filing when what was required was the three most recent years;

- MCAPC advised the Complainants to deliberately file their 2017 US tax returns after the deadline had passed in order to comply with the SDOP guidelines. Not only did AT and Madan misinterpret the SDOP guidelines, but they advised the Complainants to willfully miss a filing deadline when the criteria for eligibility for the SDOP included a statement that all missed filings were non-willful;
- Having advised the Complainants to willfully miss a filing deadline, Madan advised his clients to sign a false statement of non-willfulness, under penalty of perjury; and
- MCAPC staff gave the Complainants incorrect advice that they need not file FBARs for insurance policies with cash surrender values or for the corporate bank account of JN's partner. The potential penalty for non-willful failure to file FBARs is \$10,000 per year.

- [32] The Complainants were invoiced \$10,600 which included preparation of US personal tax returns for 2014-2016 and 2017, calculations relating to the Repatriation tax for 2017 and preparation of the SDOP filing in June of 2018.
- [33] Madan acknowledges signing the returns and forms as the "paid preparer". As such, he was responsible for ensuring that the contents of all forms, accompanying schedules, and statements were true, correct and complete to the best of his knowledge and belief.
- [34] In December 2018, the Complainants began receiving penalty notices from the IRS. By February 2019, the total penalties amounted to USD \$50,000 plus interest.
- [35] The Complainants were surprised by the IRS penalties because Madan had advised that all penalties would be eliminated by the SDOP.
- [36] After receiving the IRS penalty notices the Complainants approached MCAPC for assistance. MCAPC wrote a letter dated January 15, 2019 to the IRS to abate the penalties under the first time abatement.
- [37] However, the penalties in question are ineligible for the first-time abatement.
- [38] After MCAPC's letter to the IRS was refused, MCAPC told the Complainants that MCAPC could be of no further assistance and suggested they engage a lawyer if they wished to make further attempts to overturn the penalties.
- [39] Ultimately, JN was successful in personally engaging with the IRS and negotiating a full abatement of the \$50,000 late filing penalties previously imposed.

Allegation 2: Failure to Perform Professional Services with Due Care (CR Matter)

- [40] In accordance with their Investigative Mandate, the investigators selected two files in addition to the JN engagement for review. One of these files was the CR engagement.
- [41] CR is a US born US citizen who had been delinquent in his US tax filings for several years. CR was resident in Canada throughout the three years in question. CR directly or indirectly owned shares in four Canadian Corporations.
- [42] MCAPC was engaged to prepare a SFOP for CR for 2015, 2016 and 2017. CR was invoiced \$3,160 for the preparation of 1040s, FBARs, 5471 forms and the streamlined application.
- [43] The SFOP filing prepared by MCAPC for CR was deficient in the following ways:

The 14653 Forms

One of the forms required for the SFOP is the 14653 form. It is a certification signed by the taxpayer. The taxpayer is required to include in the 14653 form a statement of facts detailing how the failure to file proper returns had been due to non-willful conduct. A 14653 form filed without the narrative will not qualify for the streamlined penalty relief. Madan failed to include a narrative in CR's 14653 form;

The 5471 Forms

CR owned four corporations. The IRS provides five different categories of corporations, with corresponding filing requirements. Madan filed a total of 11 5471 forms on CR's behalf for the three years included in the engagement. Madan did not review articles of incorporation and did little to no investigation to determine the nature of the corporations. As a result, Madan incorrectly categorized CR's corporations. Consequently he filed extraneous 5471 forms in four cases and made numerous errors with respect to all the forms he filed on CR's behalf. An example of an obvious careless error is reporting that CR acquired US citizenship in 2015 when in fact he was born in the US and had been a citizen since birth.

Each failure to timely file a 5471 form carries a \$10,000 penalty. On the basis of the filings prepared by MCAPC, the penalty exposure for the three years therefore amounted to \$110,000. In addition, as set out above, four of the 5471 forms were not in fact required, meaning that CR's potential penalty exposure was \$40,000 greater than it needed to be. Fortunately, the SFOP submission was not challenged by the IRS.

Repatriation Tax

At the relevant time, the Repatriation Tax required US shareholders of a Controlled Foreign Corporation (“CFC”) to include in personal income, the US shareholder’s share of the CFC’s earnings and profits accumulated during the period that the corporation had been a CFC. CR owned two CFCs. Accordingly, CR should have had a Repatriation tax inclusion on his 2017 US return and his 2018 US tax return. MCAPC failed to include Repatriation tax on both the 2017 and 2018 US tax returns. In addition, there was no evidence located in the CR file that any materials relating to the Repatriation Tax had been considered or discussed.

The failure to evaluate the Repatriation Tax exposure arising from the CFCs and failure to properly report Repatriation Tax income inclusions is a significant deficiency and appears to have understated CR’s US tax liability for 2017 and 2018. CR’s 2018 Repatriation Tax income inclusion is estimated at approximately \$85,000 which could result in a US personal tax liability of approximately \$22,000.

- [44] In addition to the above, Madan acknowledged that at several points throughout the engagement, CR was unable or unwilling to provide answers to questions posed by MCAPC. Consequently, MCAPC was unable to determine with accuracy some of the required information for the purpose of performing the engagement. Notwithstanding CR’s failure to provide certain required information, Mr. Madan did not consider terminating the engagement with CR.
- [45] CR’s history of noncompliance with tax filings, coupled with his inability and unwillingness to provide information that is to be reported to the IRS, should have resulted in Mr. Madan terminating the engagement, unless that information was provided.
- [46] Madan signed the returns and reporting forms as the “paid preparer”. As such, he was responsible for ensuring that the contents of all forms, accompanying schedules, and statements were true, correct and complete to the best of his knowledge and belief.

Finding of Professional Misconduct

- [47] Through the ASF Madan admitted that these facts constitute professional misconduct in relation to the two Allegations before the Discipline Committee (“the Committee”).
- [48] The Committee concluded that the Allegations, having been proven on a balance of probabilities, through clear and cogent evidence, constituted breaches of Rule 202.1 of the Code.

VII. DECISION AS TO SANCTION

[49] The Committee's Order can be summarized as follows:

1. The Member is restricted from performing SFOP engagements, SDOP engagements and preparing 5471 forms;
2. Fine of \$15,000;
3. Completion of three professional development courses;
4. Publication; and
5. Revocation in the event of non-compliance.

[50] In addition, the Committee ordered a costs award of \$42,000 to be paid by the Member on or before May 5, 2024.

VIII. REASONS FOR DECISION AS TO SANCTION

The PCC's Position on Sanction

[51] The PCC sought the sanction the Committee ordered, summarized above.

[52] In support of this position, Counsel for the PCC cited three aggravating factors. First, Madan has been the recipient of seven letters of guidance from the PCC in nine years. A common thread through the letters of guidance is inadequate practice management and provision of services without due care. Second, there were a shocking number of deficiencies in the filings for the two engagements. Third, both clients suffered exposure to significant penalties. While ultimately, neither client was required to pay the penalties, the exposure is an aggravating factor.

[53] Counsel for the PCC fairly acknowledged that Madan's full cooperation and early agreement to an ASF were mitigating factors.

[54] In response to Madan's submission requesting a period of supervision in lieu of a restriction on SFOP and 5471 engagements, Counsel for the PCC submitted that supervision agreements are neither appropriate nor feasible for non-assurance engagements. Historically, supervision agreements have only been ordered in assurance engagements. Counsel submitted that in all previous files involving supervision agreements, the Director of Standards Enforcement can easily review the assurance engagements of the proposed supervisor because every member gets spot audited for their assurance engagements. In contrast, there is no similar way of approving the proposed supervisor for non-assurance engagements.

- [55] Moreover, Counsel for the PCC submitted that a supervision agreement was not appropriate for Madan because even years after the misconduct he defended his actions in written representations to the investigators. This shows a lack of insight.
- [56] Finally, Counsel for the PCC submitted that Madan had the benefit of guidance from AT and it did not assist. Therefore, she submitted, the Committee could not be assured that guidance from a supervisor for the same type of engagements would in fact improve Madan's performance.

Madan's Position on Sanction

- [57] Madan agreed with all the terms of the order sought by the PCC with one minor and one major difference. The minor difference is that Madan proposed taking four professional development courses rather than three. The primary difference relates to the restriction. Rather than seeking a restriction on practice as described above, Madan sought a restriction prohibiting him from performing SDOP engagements, and a period of supervision of 18 months wherein he could perform SFOP engagements and 5471 filings. At the end of the period of supervision, Madan proposed his practice be inspected by CPAO at his own expense.
- [58] In support of this submission, Madan testified. He informed the Committee that in and around 2015 to 2019, his business experienced a highly rapid rate of growth. Prior to 2015, he was the only CPA in the business and the only staff member was his wife. By 2019, in addition to himself he had 20 staff, many of whom were CPAs. At the time of the misconduct, he did not have adequate supervision and review procedures in place. Since that time, he has taken the following measures to ensure that he provides competent and diligent service to each client:
- MCAPC is now divided into teams, each team specializing in a particular area;
 - Each team has a team leader, and each team leader reports directly to Madan;
 - Madan has hired a variety of experts from outside the firm who come to train firm members in specific areas;
 - Madan and his firm took courses from AJAG PD, an Ontario company specializing in training for CPAs; and
 - MCAPC has incorporated new software, including Trello which assists with workflow management, Client Track which tracks the tasks required for each client, and Eversign, which ensures that CPAs are reminded to execute an engagement letter for the file.

- [59] Madan testified that the JN complaint was a wake-up call, after which he began to implement the above changes.
- [60] Madan testified that he has a number of clients who retain MCAPC to perform personal tax returns, notices to reader and other services who also require the filing of 5471 forms and SFOP assistance. Madan will lose these clients if MCAPC cannot perform all of the services they require.
- [61] Madan further testified that he performs approximately six SFOP engagements per year and six engagements involving a 5471 form. He anticipates this will grow to 12 of each in the coming years.
- [62] On behalf of Madan, Mr. Lane submitted that his client has learned from these complaints and implemented a number of procedures and protocols in response.
- [63] Mr. Lane acknowledged Madan's history of receiving seven letters of guidance in five years. He pointed out, however, that the last two letters of guidance were provided to his client **after** the misconduct at issue in this proceeding. Moreover, three of the remaining five letters of guidance addressed misleading advertising on the MACPC website, lack of compliance with zoning regulations, and statements made to the CBC in a sting operation which purported to advise clients on how to avoid paying taxes. With respect to this last conduct, Madan self-reported and provided all the evidence to the PCC which they relied upon in writing their letter of guidance.
- [64] Mr. Lane submitted that Madan has taken the letters of guidance to heart and made the afore-mentioned changes to his practice and to his attitude. The conduct that is the subject of this application occurred during a period of extreme growth, which occurred primarily as a result of increased advertising on social media, and for which Madan was unprepared.
- [65] Mr. Lane pointed to the CPA Ontario Sanction Guidelines, and specifically to the paragraph on rehabilitation which reads:

Balanced with the objectives of specific and general deterrence, is the objective of rehabilitation. Where there is a realistic prospect of rehabilitation, a sanction should aim to ensure that, while not a 'mere inconvenience' to the subject, it is also not so severe as to effectively bar the subject's rehabilitation into the profession.

In accordance with this principle, among the other factors considered and in light of the nature of the misconduct at issue, the subject's potential ability to be rehabilitated, and whether the subject poses an ongoing risk of harm to the public and to the reputation of the profession is a relevant consideration.

- [66] Mr. Lane disagreed with Ms. McNabb's position that supervision is not appropriate because it has only ever been imposed with respect to assurance engagements. If a supervision arrangement protects the public while simultaneously promoting Madan's rehabilitation, it should be ordered. Moreover, Mr. Lane objected to Ms. McNabb's characterization of the relationship with AT as being a form of supervision. AT was not approved by CPA Ontario, nor is there any evidence that he was acting in the capacity of a supervisor. More importantly, AT contributed to the errors that were made and was more of a hindrance than a help.
- [67] Mr. Lane concluded with the observation that the order he was proposing goes further to protect the public than the order proposed by the PCC. This is because the order Mr. Lane proposed promotes rehabilitation while protecting the public through a supervision order and a reinspection.

Reasons for the Committee's Decision on Sanction

- [68] The Committee commends Madan on the steps he has taken to improve his practice management and quality of service. However, the Committee is concerned that Madan has received seven letters of guidance from the PCC in the space of nine years. While the Committee acknowledges that two of the letters post-date the misconduct at issue in this proceeding, the fact remains that Madan has too often conducted himself in a manner which, while not resulting in discipline, was of sufficient concern to the PCC that letters of guidance were issued.
- [69] While the Committee agrees that some of the letters pertain to conduct which is not terribly serious, five of the letters provide guidance on conduct which directly relates to the conduct at issue in this proceeding. The conduct leading to the guidance letters is briefly summarized below:
- *2013 - failure to exercise sufficient due care in the course of preparing a client's personal income tax returns, posting inappropriate remarks on Facebook, and failure to prepare an engagement letter for a client;*
 - *2014 – suggesting ways in which to evade taxes which were then broadcast by the CBC. The fact that Madan was unaware he was speaking to the CBC is irrelevant. What is relevant is that he provided advice which encouraged a potential client to engage dishonestly with the CRA;*
 - *2017 – preparing a GST/HST return for a client which did not use the most beneficial method;*
 - *2020 – failure to exercise sufficient due care with respect to specific work assignments and in particular with the review of the work, how the resulting*

work product was released to the clients, the lack of expertise required, and the absence of appropriate documentation; and

- *2021 – failure to prepare an engagement letter, despite a previous admonition by the PCC*

- [70] The Committee is also concerned about the lack of record keeping evident in this file, as well as the abject failure to engage in due diligence to ensure that the facts reported on the various forms filed with the IRS were accurate. Rapid growth can simply not be a justification for failing to review corporate records, encouraging clients to report false statements and failing to fact check basic information such as when a person became a US citizen.
- [71] Moreover, Madan testified that when he began to aggressively advertise on YouTube and other social media platforms, his business grew rapidly. As such, it was his responsibility to ensure he had the expertise to provide the services he advertised and that he could accommodate the influx of clients which was the direct result of his advertising campaign.
- [72] The Committee does not agree that a supervision agreement ought not to be ordered in non-assurance files. We agree with Mr. Lane that if a supervision agreement is an appropriate and just remedy, it should be ordered. The Committee also agrees with Mr. Lane that AT was not tantamount to a supervisor. He was not approved by the CPAO and there is no evidence he was acting in a supervisory position.
- [73] However, the Committee does not believe that a supervision agreement is appropriate under the circumstances. Madan is not a neophyte. By 2017, when the misconduct commenced, he had been a CPA for 11 years. Prior to that, he had worked in Deloitte's tax department and had risen to the position of International Tax Manager. Moreover, the focus of his practice is on assisting individuals and corporation with their tax needs. Yet despite his vast expertise, he has attracted complaints relating to lack of due care. Given the numerous guidance letters received by Madan, and given that he had fair warning from the PCC that he had failed to exercise due care on more than one occasion, it is the Committee's view that a supervision agreement does not sufficiently address the goals of specific and general deterrence. Indeed, had the PCC sought a short suspension for this misconduct, the Committee would have deemed such a sanction to be entirely appropriate.
- [74] Madan can continue to practice as a CPA. His license is restricted in a very narrow fashion. Madan has made significant improvements to his practice and the goal of rehabilitation is not frustrated by the Order of the Committee. Perhaps in five years, if Madan's improvements to his practice have resulted in no further misconduct, he

will be able to apply for a variation of the Order, pursuant to s. 24 of Regulation 6-2 adopted by the *Chartered Professional Accountants of Ontario Act, 2017 S.O. 2017, Chapter 8.*

IX. COSTS

- [75] The law is settled that an order against a member for costs with respect to the disciplinary proceeding is not a penalty. Costs are intended to indemnify the PCC, based on the underlying principle that the profession, as a whole, should not bear all of the costs of the investigation, prosecution and hearing arising from the member's misconduct.
- [76] Costs are awarded at the discretion of the Discipline Committee. It has become customary for the PCC to file a Costs Outline in the same form as used in civil proceedings, and to seek 2/3 of the costs incurred in the investigation and prosecution of the matter.
- [77] In this matter, the PCC did not file a costs outline because the parties agreed on the quantum of costs, being \$42,000. The Committee has no reason to question the agreement of the parties and so orders a cost award of \$42,000, payable on or before May 5, 2024.

Dated this 18th day of May, 2022



David Handley
Discipline Committee – Deputy Chair

Members of the Panel

Vincci So, CPA, CMA
Veronica Green-Dimitroff, CPA, CMA
Marianne Park, Public Representative

Independent Legal Counsel

Lisa Freeman, Barrister & Solicitor