

## List of audit firms not participating in the Protocol

*This list represents all Canadian participating audit firms who are not participating in the [Protocol for audit firm communication of CPAB inspection findings with audit committees](#). The list does not contain participating audit firms from other jurisdictions who are not participating in the Protocol.*

*This list was last updated as of March 17, 2023. Any questions pertaining to an audit firm's participation in the Protocol should be addressed to the Participating Audit Firm.*

*A list of firms participating in the Protocol can be found [here](#).*

Abu-Farah Professional Corporation	K. R. Margetson Ltd.
AGT Partners LLP	Kenway Mack Slusarchuk Stewart LLP Chartered Professional Accountants
Amanda L. Finke Professional Corporation	Koster, Spinks & Koster LLP
Amyot Gélinas, s.e.n.c.r.l.	Lancaster & David, CPAs
Baker Tilly SNT LLP	Mallette sencrl
Baker Tilly WM LLP	McGovern Hurley LLP (formerly UHY McGovern Hurley LLP)
Bassi and Karimjee LLP	NDL Professional Corporation
Buchanan Barry LLP	PSB Boisjoli LLP
CAN Partners LLP	Reid Hurst Nagy Inc., CPA
Crowe BGK, LLP	RZN, LLP
Culver & Co	Saturna Group Chartered Professional Accountants LLP
De Visser Gray LLP	SHIM & Associates LLP
Fernandez, Young LLP	Stern & Lovrics LLP
Glenn Graydon Wright LLP	TAILLEFER LUSSIER GAUTHIER SENCRL
Hayden Beck CPA Professional Corporation	Valente Pacitti LLP
HNA S.E.N.C.R.L.	Wasserman Ramsay
HS & Partners LLP	Zeifmans LLP
JACKSON & CO., LLP	