

## CPAB Enforcement Actions

Participating audit firms subject to enforcement actions imposed based on investigation findings and significant enforcement actions arising from inspection findings imposed after January 1, 2023 are listed below.

Name of participating audit firm	Enforcement actions – investigations	Date imposed*
<a href="#">Deloitte LLP (Canada)</a>	Requirements	September 28, 2022
<a href="#">PricewaterhouseCoopers LLP (Canada)</a>	Requirements	February 3, 2022
Name of participating audit firm	Enforcement actions – inspections	Date imposed**
<a href="#">Marcum LLP (US)</a>	Restriction – prohibited from accepting new high risk reporting issuers	February 22, 2023
<a href="#">Smythe LLP</a>	Restriction – prohibited from accepting any new reporting issuers.	April 21, 2023

\* publication will remain on CPAB’s website in perpetuity.

\*\* publication will be removed from CPAB’s website four years after the restriction is terminated.