

### **Assisting Clients with Government Subsidy Applications**

During these challenging times of COVID-19, both federal and provincial governments are helping individuals, businesses, not-for-profit organizations, and other enterprises through several grant and subsidy programs. Public practitioners are being asked by their clients to provide guidance as to their eligibility of these programs and/or to prepare application forms for these benefits on their clients' behalf.

We remind public practitioners of some of the requirements in the *CPABC Code of Professional Conduct* as they provide services to their clients regarding these government programs.

#### *Rule 202 Integrity and due care and objectivity*

Rule 202 requires public practitioners to perform professional services with integrity and due care and not allow their professional or business judgment to be compromised by bias, conflict of interest, or the undue influence of others. As a client's eligibility for COVID-19-related programs might rely on revenue reductions or other thresholds, it is crucial that practitioners be careful not to allow clients to unduly influence their professional judgement.

#### *Rule 205 False or misleading documents and oral representations*

Public practitioners might be preparing letters, reports, statements, representations, or financial statements to assist their clients with COVID-19-related government programs. Practitioners must remember:

- a. not to sign or associate with any of these documents or representations that they know, or should know, are false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility; or
- b. make or associate with any oral report, statement, or representation which they know, or should know, is false or misleading.

#### *Rule 206.1 Compliance with professional standards*

Public practitioners are required to perform professional services in accordance with generally accepted standards of practice of the profession.

#### *Rule 213 Unlawful activity*

Public practitioners are reminded not to associate with any activity that they know, or should know, to be unlawful. This is a very short but powerful rule to remind clients should practitioners be faced with inappropriate pressure.

Finally, public practitioners might need to educate their clients regarding the nature of these government programs and the related tax treatment so as to avoid cash flow difficulties down the road. Whilst COVID-19 government-related benefits and programs can greatly assist clients in their time of financial crisis, practitioners must apply caution and maintain their ethical standards when assisting clients in determining eligibility.