

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **ALAN GUTMAN, CPA, CA**, a suspended member of the Chartered Professional Accountants of Ontario, under **104.2(a)** of the CPA Code of Professional Conduct

TO: Mr. Alan Gutman

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE OCTOBER 29, 2021

DECISION

The Allegation that Alan Gutman has breached Rule 104.2(a) of the CPA Code of Professional Conduct is established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Alan Gutman shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario (“CPA Ontario”) by April 29, 2022;
2. Alan Gutman be reprimanded in writing by the Chair of the hearing;
3. Notice of this Decision and Order, disclosing Alan Gutman’s name, is to be given in the form and manner determined by the Discipline Committee:
 - (a) to all members of CPA Ontario;
 - (b) to all provincial bodies;

and shall be made available to the public;

4. In the event Alan Gutman fails to comply with the terms of this Order, his membership in CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days of the date of his suspension. In the event he does not comply within the 30 day period, his membership in CPA Ontario shall be revoked, and notice of the revocation, disclosing his name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Alan Gutman’s residence or employment. All costs associated with this publication shall be borne by Alan Gutman and shall be in addition to any other costs ordered by the Panel.

AND THAT:

5. Alan Gutman shall pay costs of \$3,300 to CPA Ontario by April 29, 2022.

DATED this 29th day of October, 2021

A handwritten signature in black ink, appearing to read "Andrea Mintz". The signature is written in a cursive, flowing style with a large initial 'A' and a long, sweeping tail.

Andrea Mintz
Discipline Committee – Deputy Chair