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## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

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

**TO:** Amanda M. A. D'Orazio (Student)

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Amanda M. A. D'Orazio, a Student of CPA Ontario:

1. THAT the said Amanda M. A. D'Orazio, in or about the period October 7, 2019 to November 5, 2019, failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 402 of the Student Code of Conduct, in that she failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters dated September 16, 2019, and October 10, 2019 from Ms. Jennifer Carriere, CPA, CA, Standards Enforcement Officer at CPA Ontario.

Dated at Toronto, Ontario, this 13<sup>th</sup> day of November 2019.

*Glenn Fagan*

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H. G. FAGAN, FCPA, FCA, DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An allegation against **AMANDA M.A. D'ORAZIO**, a Student of CPA Ontario, under **Rule 402** of the Student Code of Conduct.

**TO:** Ms. Amanda M.A. D'Orazio

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE FEBRUARY 5, 2020**

**DECISION**

The Panel was satisfied Ms. Amanda M.A. D'Orazio ("Ms. D'Orazio") had proper notice of the hearing and determined to proceed in her absence. The Panel finds the Allegation is established and constitutes a breach of Rule 402 of the Student Code of Conduct, and, by that breach, Ms. D'Orazio has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Ms. D'Orazio be reprimanded in writing by the Chair of the hearing;
2. Ms. D'Orazio shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by March 6, 2020;
3. Ms. D'Orazio shall cooperate with the Professional Conduct Committee by fully responding to the correspondence of CPA Ontario, dated September 16, 2019 and October 10, 2019 from Jennifer Carriere, by March 6, 2020;
4. Notice of this Decision and Order, disclosing Ms. D'Orazio'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;
5. In the event Ms. D'Orazio fails to comply with the terms of this Order, her registration with CPA Ontario shall be suspended until such time as she does comply, provided that she complies within 30 days from the date of her suspension. In the event she does not comply

within the 30-day period, she shall be deregistered and notice of her deregistration, disclosing her name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Ms. D'Orazio's residence. All costs associated with this publication shall be borne by Ms. D'Orazio and shall be in addition to any other costs ordered by the Panel;

AND THAT:

6. Ms. D'Orazio shall pay costs of \$3,200 to CPA Ontario by March 6, 2020.

**DATED** at Toronto this 7th day of February, 2020.

A handwritten signature in blue ink, appearing to read "Stuart M. Douglas", with a large, stylized loop at the end.

Stuart M. Douglas, FCPA, FCA  
Discipline Committee –Chair

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An allegation against **AMANDA M.A. D’ORAZIO**, a student, under **Rule 402** of the Student Code of Conduct, as amended.

**BETWEEN:**

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

**-and-**

**Amanda M.A. D’Orazio**

**APPEARANCES:**

**For the Professional Conduct Committee:** Julia McNabb, Counsel

**For Ms. D’Orazio:** Not Present and Not Represented

Heard: February 5, 2020

Decision and Order effective: February 5, 2020

Release of written reasons: February 13, 2020

**REASONS FOR THE DECISION AND ORDER MADE FEBRUARY 5, 2020**

**I. OVERVIEW**

- [1] This hearing is about whether the allegation of failing to cooperate with the regulatory process of the Chartered Professional Accountants of Ontario (CPA Ontario) contrary to Rule 402 of the CPA Ontario Student Code of Conduct made against Ms. D’Orazio amounts to professional misconduct.
- [2] Ms. D’Orazio has been a registered student of CPA Ontario since 2014.
- [3] On May 20, 2019, CPA Ontario received a complaint relating to an allegation that Ms. D’Orazio had misappropriated funds from her employer.
- [4] CPA Ontario requested that Ms. D’Orazio provide a response to the issues raised in the complaint. Ms. D’Orazio did not provide a response to the allegations despite being afforded ample opportunity to do so. Ms. D’Orazio did not provide an explanation for failing to respond, nor did she seek an accommodation in order to respond.

- [5] The onus was on the PCC to show on a balance of probabilities that Ms. D'Orazio's conduct breached the CPA Ontario's Student Code of Conduct, and constituted professional misconduct.

## **II. PRELIMINARY ISSUES**

- [6] Ms. D'Orazio did not attend the hearing. The Panel waited half an hour before commencing the proceedings. In order to proceed in the absence of Ms. D'Orazio, the Panel had to be satisfied that Ms. D'Orazio had received proper notice of the Allegation and the hearing.
- [7] Ms. McNabb filed the Affidavit of Donald J. Wilkinson, a process server, sworn January 24, 2020 (Exhibit 1). Mr. Wilkinson confirmed that he had been retained to personally serve Ms. D'Orazio with correspondence advising her of the Allegation of Professional Misconduct. The correspondence to Ms. D'Orazio, dated November 8, 2019 from Julia McNabb, Professional Standards Counsel, included a copy of the Allegation of Professional Misconduct, as well as an outline of the procedure at hearings of the Discipline Committee. The letter advised that a Notice of Hearing confirming the date of the hearing would be issued. Mr. Wilkinson had been instructed to leave the letter with Ms. D'Orazio at the address she had provided to CPA Ontario.
- [8] On November 19, 2019, upon attending at the specified address, Mr. Wilkinson learned that Ms. D'Orazio was not residing at the address and that the current tenant had lived at the address since September 2019.
- [9] Mr. Wilkinson sought to reach Ms. D'Orazio by telephone, text and by email. Ms. D'Orazio initially responded by email and eventually contacted Mr. Wilkinson by telephone after which arrangements were made to meet in person. On November 25, 2019, Mr. Wilkinson met Ms. D'Orazio in person at the pre-arranged location and served her with the documents, including the Allegation of Professional Misconduct.
- [10] Ms. McNabb also filed the Affidavit of Bianca D'Souza, the Adjudicative Tribunals Clerk at CPA Ontario (Exhibit 2). Attached to Ms. D'Souza's affidavit were copies of correspondence sent to Ms. D'Orazio relating to the setting of hearing dates.
- [11] On December 10, 2019, Kristen Couch, the Adjudicative Tribunals Assistant Secretary, wrote to Ms. D'Orazio at the address Ms. D'Orazio had provided to CPA Ontario, advising her of proposed hearing dates in February 2020 and requesting that Ms. D'Orazio confirm her availability for a hearing relating to the allegations of misconduct that had been served on Ms. D'Orazio on November 25, 2019. Ms. Couch requested a response to her letter by December 30, 2019. This letter was sent both by regular mail as well as by email to Ms. D'Orazio's personal email address by which she had corresponded with Mr. Wilkinson weeks earlier.
- [12] On December 16, 2019, Ms. D'Orazio updated her mailing address with CPA Ontario to a new residential mailing address.

- [13] On January 10, 2020, Ms. D'Souza sent an email to Ms. D'Orazio via her personal email address advising that a response had not been received to Ms. Couch's letter and again requesting that Ms. D'Orazio confirm her availability on the dates provided by Ms. Couch or propose a different date. Ms. D'Souza requested a response by January 14, 2020.
- [14] On January 22, 2020, Ms. D'Souza sent the Notice of Hearing, with an accompanying cover letter (Exhibit 2C) to Ms. D'Orazio by mail and email to both her personal email address and her work email address. The Notice of Hearing advised that a hearing would proceed in Hearing Room 1 at 130 King Street West, 34<sup>th</sup> floor commencing at 9:30 a.m. on February 5, 2020. Ms. D'Orazio was asked to complete and return a portion of the cover letter regarding her attendance at the scheduled hearing.
- [15] Based on the affidavits and supporting documents presented by the PCC, the Panel was satisfied that Ms. D'Orazio had received proper notice of both the hearing and the allegation. The Panel decided to proceed to consider the allegation of professional misconduct in the absence of Ms. D'Orazio.

### **III. ISSUES**

- [16] The Panel identified the following issues arising from the Allegation:
  - A. Did the evidence establish, on a balance of probabilities, the facts on which the Allegation alleged by the PCC was based?
  - B. If the Allegation made by the PCC was established on the evidence presented on a balance of probabilities, did the Allegation constitute professional misconduct?

### **IV. DECISION**

- [17] The Panel found on a balance of probabilities that the evidence presented established the conduct upon which the Allegation that Ms. D'Orazio had failed to cooperate with CPA Ontario was based.
- [18] The Panel was satisfied that the conduct alleged constituted a breach of Rule 402 of the Student Code of Conduct and, having breached this Rule, Ms. D'Orazio had committed professional misconduct.

### **V. REASONS FOR THE DECISION**

#### *Findings regarding Conduct of Ms. D'Orazio*

- [19] The Panel found that on May 20, 2019, a complaint was received by the Standards Enforcement Department of CPA Ontario from LD and PD alleging that Ms. D'Orazio had misappropriated approximately \$30,000 in funds while in their employ. They advised that the matter was currently under investigation by the OPP.

- [20] Ms. McNabb filed the Affidavit of Jennifer Carriere, Standards Enforcement Officer with CPA Ontario (Exhibit 3). On September 16, 2019, Ms. Carriere wrote to Ms. D'Orazio advising her of the complaint and requested that Ms. D'Orazio provide a written response to the issues raised in the complaint, as well as any additional information and documentation she might wish to submit, by October 7, 2019. The letter contained a copy of the complaint. The letter was sent by both registered and regular mail to the address Ms. D'Orazio had provided to CPA Ontario.
- [21] In the letter, Ms. Carriere reminded Ms. D'Orazio of her obligation to reply pursuant to Rule 402 of the *Student Code of Conduct* and that a failure to reply would be referred to the Professional Conduct Committee and might result in an allegation or allegations of professional misconduct.
- [22] The letter sent by regular mail was not returned by Canada Post, while the registered letter was returned "unclaimed". Ms. D'Orazio did not respond to the September 16, 2019 letter or to the complaint.
- [23] On October 10, 2019, Ms. Carriere again wrote to Ms. D'Orazio advising that a response to the complaint had not been received. A copy of Ms. Carriere's letter of September 16, 2019 and the enclosed complaint was included with the October 10, 2019 letter. Ms. Carriere again reminded Ms. D'Orazio of Rule 402 of the Student Code of Conduct requiring students to cooperate with the regulatory processes of CPA Ontario. Along with providing the Rule, Ms. Carriere also included the Commentary accompanying Rule 402 which references the mandatory requirement that students "shall respond" to communications from CPA Ontario within the time frames and manner required by CPA Ontario. Ms. Carriere requested that a response be provided on or before October 24, 2019.
- [24] This letter with its enclosures was sent by registered and regular mail to the address provided to CPA Ontario by Ms. D'Orazio, and was also sent to both her personal and employment email addresses. The letter sent by regular mail was not returned by Canada Post and the registered letter was returned "unclaimed". Again, Ms. D'Orazio did not respond.
- [25] On November 14, 2019, Ms. McNabb, counsel to the Professional Conduct Committee, wrote to Ms. D'Orazio advising her that the Professional Conduct Committee had moved to draft Allegations of Professional Misconduct against her and that she would be in contact once the Allegations were finalized. This letter was sent by email to Ms. D'Orazio's personal email address.
- [26] On November 18, 2019, Ms. McNabb wrote to Ms. D'Orazio enclosing the Allegation of Professional Misconduct made against Ms. D'Orazio (Exhibit 1A). In addition to her covering letter and the enclosed Allegation, Ms. McNabb also included information relating to the procedures before the Discipline Committee. Ms. McNabb advised that a Notice of Hearing would be issued confirming the date of the hearing. This letter was addressed to the address provided by Ms. D'Orazio to CPA Ontario. Ms. D'Orazio was invited to contact Ms. McNabb with any questions regarding the Allegation, and was also invited to contact Ms. Couch with any questions of a procedural nature.

- [27] As noted above, on November 25, 2019, Mr. Wilkinson personally served Ms. D'Orazio with Ms. McNabb's letter of November 18, 2019. Ms. McNabb did not receive any communications from Ms. D'Orazio.
- [28] On December 10, 2019, as noted above, Ms. Couch wrote to Ms. D'Orazio advising of proposed hearing dates relating to the Allegation served upon Ms. D'Orazio on November 25, 2019 and requesting that Ms. D'Orazio confirm her availability for the hearing. Ms. D'Orazio did not respond regarding her availability by the December 30, 2019 deadline set by Ms. Couch.
- [29] On January 10, 2020, as noted above, Ms. D'Souza wrote to Ms. D'Orazio advising that no response to Ms. Couch's December 10, 2019 email had been received. Ms. D'Souza requested that Ms. D'Orazio provide her availability for the hearing. Ms. D'Souza advised that if no response was provided by January 14, 2020, a hearing date would be set. This correspondence was sent to Ms. D'Orazio's personal email address. Ms. D'Orazio did not respond.
- [30] On January 22, 2020, Ms. D'Souza sent an email to Ms. D'Orazio's personal and employment email addresses, and to Ms. McNabb confirming a hearing date of February 5, 2020 at 9:30 a.m. Ms. D'Souza requested that Ms. D'Orazio complete the attached letter confirming her attendance at the hearing and return it to Ms. D'Souza. Ms. D'Orazio did not respond.

#### *Finding of Professional Misconduct*

- [31] On behalf of Ms. D'Orazio, the Panel entered a plea that Ms. D'Orazio had not engaged in the conduct alleged and that she had not committed professional misconduct.
- [32] The onus was on the PCC to show on a balance of probabilities that Ms. D'Orazio's conduct breached CPA Ontario's Student Code of Conduct and constituted professional misconduct.
- [33] Ms. D'Orazio was advised of the complaint against her by way of letters dated September 16 (Exhibit 3B) and October 10, 2019 (Exhibit 3C). Copies of the complaint were enclosed with these letters and requests that Ms. D'Orazio respond in writing. In both letters, Ms. D'Orazio was reminded of her obligations to reply in accordance with Rule 402 of the CPA Ontario *Student Code of Conduct*. Ms. D'Orazio did not respond by either of the deadlines set in the two letters.
- [34] Ms. D'Orazio was notified by Ms. McNabb on November 14, 2019 (Exhibit 3E) that the Professional Conduct Committee was in the process of drafting Allegations against her. This notice was followed by the November 18, 2019 letter (Exhibit 1A) from Ms. McNabb enclosing the Allegation of Professional Misconduct (Exhibit 1B), and information relating to the procedures before the Discipline Committee (Exhibit 1C). Despite an invitation to contact either Ms. McNabb or Ms. Couch, Ms. D'Orazio made no effort to communicate with CPA Ontario.



- [35] Ms. D'Orazio did not respond to Ms. Couch's letter of December 10, 2019 (Exhibit 2A) requesting that she confirm her availability for hearing dates, although on December 16, 2019 (Exhibit 3, para 10), Ms. D'Orazio did update her mailing address with CPA Ontario.
- [36] Ms. D'Souza wrote to Ms. D'Orazio twice in January (Exhibit 2B & 2C): once seeking a response confirming her availability for the hearing by January 14, 2020; and a second time confirming the hearing date of February 5, 2020 and requesting Ms. D'Orazio's confirmation of her attendance. Ms. D'Orazio did not respond to the emails or to the letter.
- [37] Ms. D'Orazio had been personally served with the complaint against her yet chose not to provide a response. Correspondence advising of the complaint, the escalation to a disciplinary proceeding, as well as hearing dates was sent to an email address by which Ms. D'Orazio had communicated with Mr. Wilkinson. Ms. D'Orazio communicated with CPA Ontario on December 16, 2019 when she updated her mailing address, yet she continued to be non-responsive to CPA Ontario's communications relating to her upcoming hearing dates.
- [38] At no time did Ms. D'Orazio offer any explanation for her conduct or her inability to participate in the investigative and disciplinary processes.
- [39] There is no evidence before this Panel to explain Ms. D'Orazio's failure to respond to the complaint made to CPA Ontario in May of 2019. As a result of Ms. D'Orazio's failure to respond to the complaint, CPA Ontario's investigation into the complaint has not been completed.
- [40] The Panel determined that Ms. D'Orazio had been provided with ample opportunity and time to respond to the multiple requests and communications from CPA Ontario. While she communicated and met with the process server and updated her personal information with CPA Ontario, she chose not to respond to the complaint. The nature of the original complaint, which accused Ms. D'Orazio of misappropriation of funds from her employer constituted a serious allegation of professional misconduct which calls into question the student's integrity. The complaint was received by CPA Ontario in May 2019 and as of the time of this hearing, there has been no response provided by Ms. D'Orazio to explain or counter the accusation.
- [41] It is integral that members of this profession respond promptly and substantively to complaints and to communications from CPA Ontario in order to ensure proper governance of both this profession's members and its students. A failure to respond jeopardizes the collection of information required to address a complaint. As a student seeking admission to this profession, the Panel viewed Ms. D'Orazio's conduct particularly disconcerting and suggestive of possible governability issues.
- [42] Based on the clear, cogent and convincing evidence presented by the Professional Conduct Committee, the Panel concluded that Ms. D'Orazio had failed to cooperate with the regulatory process of CPA Ontario by failing to respond to Ms. Carriere's letters of September 16 and October 10, 2019 requesting a response to the complaint received

by CPA Ontario. The Panel found that Ms. D'Orazio's conduct breached Rule 402 of the Student Code of Conduct and having breached the Rule, that Ms. D'Orazio had committed professional misconduct.

## **VI. SANCTIONS**

### *Position of the PCC*

- [43] Ms. McNabb, on behalf of the PCC, submitted that an appropriate sanction in this matter should include a written reprimand from the Chair of the Panel, as well as a fine in the amount of \$5,000 to be remitted to CPA Ontario within 30 days of the Order. Ms. McNabb also requested that the Panel order Ms. D'Orazio to co-operate with the Professional Conduct Committee within 30 days of the Order by fully responding to the correspondence sent to her by CPA Ontario dated September 16, 2019 and October 10, 2019. Ms. McNabb requested that notice of the Decision and Order, disclosing Ms. D'Orazio's name be given to all members of CPA Ontario, to all provincial bodies and shall be made available to the public.
- [44] In the event that Ms. D'Orazio does not comply with the terms of the Panel's Order, Ms. McNabb submitted that Ms. D'Orazio's registration with CPA Ontario should be suspended until such time as she does comply, provided that Ms. D'Orazio complies within 30 days from the date of the suspension. Ms. McNabb asked the Panel to order that Ms. D'Orazio be deregistered as a student if she does not comply within 30 days of the suspension; and, coincidental with deregistration, that notice of her deregistration be given to all members of CPA Ontario, to all provincial bodies and to the public, as well as in a newspaper distributed in the geographic area of Ms. D'Orazio's residence, being London, Ontario. The costs of the publication should be borne by Ms. D'Orazio.

### *Decision of the Panel*

- [45] In considering the PCC's submissions, the Panel considered whether the sanctions proposed were within the range of reasonable sanctions for similar misconduct and whether the sanctions were contrary to the public interest.
- [46] The Panel accepted the sanctions proposed by the PCC, finding the sanctions reasonable and not contrary to the public interest.
- [47] The Panel rendered its Decision and Order dated February 5, 2020 as follows:
- Ms. D'Orazio be reprimanded in writing by the Chair of the hearing;
  - Ms. D'Orazio shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by March 6, 2020;
  - Ms. D'Orazio shall cooperate with the Professional Conduct Committee by fully responding to the correspondence of CPA Ontario, dated September 16, 2019 and October 10, 2019 from Jennifer Carriere, by March 6, 2020;

- Notice of this Decision and Order, disclosing Ms. D'Orazio'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;

- In the event Ms. D'Orazio fails to comply with the terms of this Order, her registration with CPA Ontario shall be suspended until such time as she does comply, provided that she complies within 30 days from the date of her suspension. In the event she does not comply within the 30-day period, she shall be deregistered and notice of her deregistration, disclosing her name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Ms. D'Orazio's residence. All costs associated with this publication shall be borne by Ms. D'Orazio and shall be in addition to any other costs ordered by the Panel.

[48] The sanctions imposed by the Panel take into consideration the sentencing principles of general and specific deterrence, as well as rehabilitation. By way of mitigation, the Panel notes that Ms. D'Orazio has no disciplinary history. The Panel found that Ms. D'Orazio's failure to respond to the complaint showed that she lacked a regard for the Rules of the profession. Her failure to respond to inquiries by the very body from whom she seeks licensing, is truly disconcerting. By not responding to the many communications from various members of CPA Ontario Ms. D'Orazio not only caused the need for this hearing, but her failure to cooperate shows a complete lack of respect and regard for the profession and for the staff at CPA Ontario.

[49] The fine of \$5,000 should act as both a specific deterrent and a general deterrent to the membership of CPA Ontario regarding their obligations to comply with the Rules of this profession.

[50] The remaining sanctions proposed offer Ms. D'Orazio one further opportunity to respond to the complaint.

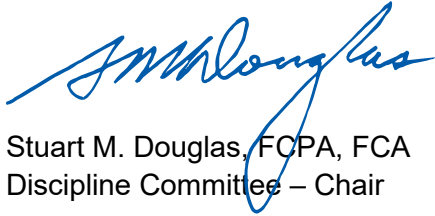
## **VII. COSTS**

[51] Costs are imposed as an indemnity, not as an additional fine. The PCC presented a Costs Outline and invited the Panel to order costs on a partial indemnity basis in the amount of \$3,200.

[52] Due to Ms. D'Orazio's failure to cooperate with CPA Ontario's investigation and regulatory process, the underlying complaint remains unaddressed and costs for this hearing were incurred. During the course of the hearing, the Panel pondered whether full indemnity for costs incurred in light of the total lack of cooperation shown by Ms. D'Orazio should be imposed. Upon considering the submissions and proposed costs put forward by the PCC, the Panel ultimately accepted PCC's proposal of imposing two thirds of the total costs for this prosecution.

[53] The Panel ordered, as requested by PCC, costs in the amount of \$3,200 to be paid within 30 days of the Order.

**DATED** at Toronto this 13th day of February, 2020

A handwritten signature in blue ink, appearing to read "Stuart M. Douglas".

Stuart M. Douglas, FCPA, FCA  
Discipline Committee – Chair

Members of the Panel

David Debenham, FCPA, FCMA  
Rebecca Huang, Public Representative  
Catherine Kenwell, Public Representative

Independent Legal Counsel

Nadia Liva, Barrister & Solicitor