

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An allegation against **DAVID S. LAZAR, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct

TO: David S. Lazar, CPA, CA

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MARCH 28, 2022

DECISION

The Allegation that David S. Lazar has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. David S. Lazar shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by June 1, 2022;
2. David S. Lazar be reprimanded in writing by the Chair of the hearing;
3. Notice of this Decision and Order, disclosing David S. Lazar'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 David S. Lazar 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 from 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 David S. Lazar's practice. All costs associated with this publication shall be borne by David S. Lazar and shall be in addition

to any other costs ordered by the Panel.

AND THAT:

5. David S. Lazar shall pay costs of \$1,500 to CPA Ontario by June 1, 2022.

DATED this 28th day of March 2022.

A handwritten signature in dark ink, appearing to read "Fahad Meer". The signature is written in a cursive style with a long horizontal stroke above the name and a large loop at the bottom.

Fahad Meer, CPA, CA
Discipline Committee – Deputy Chair