



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: David S. Lazar, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against David S. Lazar, CPA, CA, a Member of CPA Ontario:

1. THAT the said David S. Lazar, in or about July 16, 2021 through November 3, 2021, failed to co-operate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Code of Professional Conduct (Code), in that:
 - a. He failed to promptly reply in writing to CPA Ontario communications to which a written reply is specifically required, namely the correspondence of Ms. Andrea Fadel, CPA, CA, Standards Enforcement Officer, dated July 16, 2021 and August 12, 2021 (Fadel Correspondence).
 - b. He failed to promptly reply in writing to the Fadel Correspondence referenced in follow up voice mail messages from Jonathan Chan, Standards Enforcement Coordinator, on September 20, 2021 and September 27, 2021.

Dated at Aurora, Ontario, this 23rd day of November 2021.

A handwritten signature in blue ink, appearing to read "H.G. Fagan", written over a horizontal line.

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