

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **MARK A. HINCHCLIFFE, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rules 202, 204.3 and 206.1** of the CPA Ontario Rules of Professional Conduct and Code of Professional Conduct

TO: Mark A. Hinchcliffe, CPA, CA

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MAY 4, 2022

DECISION

The Allegations that Mark A. Hinchcliffe has breached Rules 202, 204.3 and 206.1 of the CPA Ontario Rules of Professional Conduct and Code of Professional Conduct are established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Mark A. Hinchcliffe's membership with CPA Ontario is hereby suspended for a period of six months from the date of this Decision and Order;
2. Mark A. Hinchcliffe's Public Accounting License is hereby revoked;
3. Mark A. Hinchcliffe's practice is hereby permanently restricted to performing non-assurance engagements effective May 4, 2022;
4. Mark A. Hinchcliffe shall pay a fine of \$50,000 to CPA Ontario on or before December 30, 2022;
5. Mark A. Hinchcliffe shall be reprimanded in writing by the Chair of the hearing;
6. Notice of this Decision and Order, disclosing Mark A. Hinchcliffe'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;

7. Notice of the practice restriction and Public Accounting Licence revocation, disclosing Mark A. Hinchcliffe's name shall be published on the CPA Ontario website and in the *Globe and Mail* newspaper. Mark A. Hinchcliffe shall pay all costs associated with the publication, which shall be in addition to any other costs ordered by the panel;
8. In the event Mark A. Hinchcliffe fails to comply with any of the terms of this Order, 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 the *Globe and Mail* newspaper. All costs associated with this publication shall be borne by Mark A. Hinchcliffe and shall be in addition to any other costs ordered by the Panel.

AND THAT:

9. Mark A. Hinchcliffe shall pay costs of \$27,257 to CPA Ontario on or before December 30, 2022.

DATED this 4th day of May, 2022.

A handwritten signature in black ink, appearing to read 'D. Handley', with a large, stylized initial 'D'.

David Handley
Discipline Committee – Deputy Chair