



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Mark A. Wales, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Mark A. Wales, CPA, CA, a member of CPA Ontario:

1. THAT the said Mark A. Wales, in or about the period December 4, 2020 to July 6, 2022 failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters written from Standards Enforcement staff dated November 13, 2020, January 5, 2021, June 30, 2021, March 24, 2022, and April 25, 2022.
2. THAT the said Mark A. Wales, in or about the period May 14, 2021 to July 6, 2022 failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters written from Standards Enforcement staff dated April 22, 2021, June 23, 2021, March 24, 2022, and April 25, 2022.
3. THAT the said Mark A. Wales, in or about the period April 14, 2022 to July 6, 2022 failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters written from Standards Enforcement staff dated March 24, 2022, April 25, 2022, and May 19, 2022.



Dated at Aurora, Ontario, this 15th day of July 2022.

A handwritten signature in blue ink, appearing to read "H.G. Fagan", written on a light-colored background.

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