



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Monica E. Banman, CPA, CMA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following allegation of professional misconduct against Monica E. Banman, CPA, CMA, a member of CPA Ontario:

1. THAT, the said Monica E. Banman, in or about the period June 1, 2009 through June 30, 2018, failed to perform professional services with due care, contrary to rule 202.1 of the Code of Professional Conduct in that she prepared and filed on behalf of her spouse, "EB", personal tax returns which relied upon charitable donation receipts that did not comply with Canada Revenue Agency guidelines.

Dated at Scarborough, Ontario, this 15th day of November, 2022.

A handwritten signature in black ink, appearing to read "Naomi Naray".

Naomi Naray, CPA, CA, CGA, Deputy Chair
PROFESSIONAL CONDUCT COMMITTEE