

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **Paul W. Easterbrook, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 201.1** of the CPA Ontario Code of Professional Conduct.

TO: Paul W. Easterbrook, CPA, CA

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MAY 4, 2023

DECISION

The Allegation that Paul W. Easterbrook has breached 201.1 of the CPA Ontario Code of Professional Conduct is established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Paul W. Easterbrook's membership in CPA Ontario is hereby suspended for a period of six months from the date of this Decision and Order;
2. Paul W. Easterbrook shall refrain from acting as a facilitator in the CPA Professional Education Program (PEP);
3. Paul W. Easterbrook shall pay a fine of \$7,500 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by May 4, 2024;
4. Paul W. Easterbrook shall be reprimanded in writing by the Chair of the hearing;
5. Notice of this Decision and Order, disclosing Paul W. Easterbrook'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;
6. In the event Paul W. Easterbrook fails to comply with any of the terms of this Order, his membership with CPA Ontario shall be suspended until such time as he does comply, if he complies within one month of the date of suspension. In the event he does not comply within the

one-month 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 Paul W. Easterbrook's practice or residence. All costs associated with this publication shall be borne by Paul W. Easterbrook and shall be in addition to any other costs ordered by the panel.

AND THAT:

7. Paul W. Easterbrook shall pay costs of \$14,807.67 to CPA Ontario on or before November 4, 2023.

DATED this 4th day of May, 2023

A handwritten signature in black ink, appearing to be 'John Love', written over a light blue horizontal line.

John Love, CPA, CMA
Discipline Committee – Deputy Chair