



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Ryan M. Kagan (Suspended)

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Ryan M. Kagan, a suspended member of CPA Ontario:

1. THAT the said Ryan M. Kagan, during the period from September 24, 2021, to April 6, 2022, failed to co-operate 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 the letters from Standards Enforcement Staff at CPA Ontario dated July 16, 2021, September 24, 2021, October 22, 2021, December 16, 2021, January 20, 2022, February 16, 2022, and March 2, 2022 and an email from Standards Enforcement Staff at CPA Ontario dated March 25, 2022.

Dated at Collingwood, Ontario, this 29<sup>th</sup> day of April 2022.

A handwritten signature in black ink that reads "Janet Currie".

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J. E. Currie, FCPA, FCA, FCMA – CHAIR  
PROFESSIONAL CONDUCT COMMITTEE