

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **RYAN M. KAGAN, CPA, CA**, a suspended member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct

TO: Ryan M. Kagan

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE OCTOBER 14, 2022

DECISION

The Allegation that Ryan M. Kagan has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Ryan M. Kagan shall cooperate with the regulatory process of CPA Ontario by November 13, 2022, by responding to the letters from Andrea Fadel dated July 16, 2021 and January 19, 2022;
2. Ryan M. Kagan shall pay a fine of \$5,000 to CPA Ontario by November 13, 2022;
3. Ryan M. Kagan shall be reprimanded in writing by the Chair of the hearing;
4. Notice of this Decision and Order, disclosing Ryan M. Kagan'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.
5. In the event Ryan M. Kagan fails to comply with the terms of this Order, his membership in CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days from the date of his suspension. In the event he does not comply within the 30-day 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 Ryan M. Kagan's residence or practice. All costs associated with this publication shall be borne by Ryan M. Kagan and shall be in

addition to any other costs ordered by the panel.

AND THAT:

6. Ryan M. Kagan shall pay costs of \$4,000 to CPA Ontario by November 13, 2022.

DATED this 14th day of October, 2022.

A handwritten signature in blue ink, appearing to read 'R. Adamkowski', is written over a large, faint circular stamp or watermark.

Randal Adamkowski, CPA, CA
Discipline Committee – Chair