



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Susanna Lopresti, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Susanna Lopresti, CPA, CA, a Member of CPA Ontario:

1. THAT the said Susanna Lopresti, in or about April 18, 2022 through July 27, 2022, failed to co-operate with the regulatory process of CPA Ontario, contrary to Rule 104 of the CPA Code of Professional Conduct (Code), in that:
 - a. She failed to promptly reply in writing to CPA Ontario communications to which a written reply was specifically required, namely the correspondence of Mr. Ari Kashton, CPA, CA, CBV, CFE, CFF, CAMS, Standards Enforcement Officer, dated February 8, 2022; and
 - b. She failed to promptly reply in writing to CPA Ontario communications to which a written reply was specifically required, namely the correspondence of Ms. Tatiana Rabinovitch, CPA, CA, Standards Enforcement Officer, dated May 4, 2022 and May 30, 2022.

Dated at Collingwood, Ontario, this 15th day of August 2022.

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

JANET CURRIE, B.A., FCPA, FCA, FCMA, CFP
CHAIR - PROFESSIONAL CONDUCT
COMMITTEE