

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **David A. Young, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct

TO: David A. Young

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE JANUARY 24, 2024

DECISION

The Allegation that David A. Young 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. David A. Young shall cooperate with the regulatory process of the Chartered Professional Accountants of Ontario ("CPA Ontario") by February 24, 2024, by responding to the letters from Tatiana Rabinovitch dated May 31, 2023, June 19, 2023 and July 27, 2023;
2. David A. Young shall pay a fine of \$5,000 to CPA Ontario by February 24, 2024;
3. Notice of this Decision and Order, disclosing David A. Young'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.
4. In the event that David A. Young fails to comply with the terms of this Order, his membership with 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 the *Waterloo Region Record* newspaper. All costs associated with this publication shall be borne by David A. Young and shall be in addition to any other

costs ordered by the Panel.

AND THAT:

5. David A. Young shall pay costs of \$4,000 to CPA Ontario by February 24, 2024.

DATED this 24th day of January, 2024

A handwritten signature in dark ink, appearing to be 'John Love', written over a light blue rectangular background.

John Love, CPA, CMA
Discipline Committee – Deputy Chair