

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **GARY A. ROZON, CPA, CMA**, a member of the Chartered Professional Accountants of Ontario, under **Rules 101, 203, 206.1, 218 and 409** of the CPA Ontario Code of Professional Conduct.

TO: Gary A. Rozon

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE NOVEMBER 6, 2023

DECISION

The Allegations that Gary A. Rozon has breached Rules 101, 203, 206.1, 218 and 409 of the CPA Ontario Code of Professional Conduct are established, and he has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Gary A. Rozon's practice is hereby restricted from undertaking and performing any assurance work as lead engagement partner, specifically any federal (Elections Canada) or provincial elections audits;
2. Gary A. Rozon shall pay a fine of \$20,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by May 6, 2025;
3. Gary A. Rozon shall be reprimanded in writing by the Chair of the hearing;
4. Notice of this Decision and Order, disclosing Gary A. Rozon's name, shall be given in the form and manner determined by the Discipline Committee:
 - (a) to all members of CPA Ontario;
 - (b) to all provincial bodies;
 - (c) to Elections Canada;

and shall be made available to the public and published in the *Globe & Mail* newspaper circulated in the Ottawa and National Capital Region. Gary A. Rozon shall satisfy all costs associated with such publication within 60 days of his receipt of invoice for same; and

5. In the event Gary A. Rozon fails to comply with any of the requirements of this Order, he shall be suspended from membership in CPA Ontario 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 30 days of suspension, Gary A. Rozon's membership in CPA Ontario shall be revoked, and notice of the revocation of his membership, disclosing his name, shall be given in the manner specified above, and in a newspaper in the geographical area of his practice. All costs associated with this publication shall be borne by Gary A. Rozon and shall be in addition to any other costs ordered by the Panel.

AND THAT:

6. Gary A. Rozon shall pay costs of \$44,137.02 to CPA Ontario by May 6, 2025.

DATED this 6th day of November, 2023

A handwritten signature in black ink, reading "Bernard S. Schwartz". The signature is written in a cursive, flowing style.

Bernard S. Schwartz, FCPA, FCA
Discipline Committee – Deputy Chair