

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.

**BETWEEN:**

**Chartered Professional Accountants of Ontario  
Professional Conduct Committee**

**-and-**

**Gary A. Rozon**

**APPEARANCES:**

**For the Professional Conduct Committee:** Kelvin Kucey, Counsel

**For Gary A. Rozon:** Present  
Sean Taylor, Counsel

Heard: November 6, 2023

Decision and Order effective: November 6, 2023

Release of written reasons: December 13, 2023

**REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 6, 2023**

**I. OVERVIEW**

- [1] The Professional Conduct Committee (PCC) of the Chartered Professional Accountants of Ontario (CPA Ontario) has made Allegations that Gary Rozon (the Member) engaged in professional misconduct by violating multiple Rules of the CPA Ontario Code of Professional Conduct (the Code) for failing to perform his audit work for Elections Canada in accordance with generally accepted standards of the profession, for failing to keep informed of and comply with professional standards for Elections Canada audits, for failing to retain his files related to Elections Canada audits for a reasonable period, and for engaging in the practice of public accounting without registering a firm with CPA Ontario.
- [2] The Member obtained his Chartered Management Accountant designation in 1989 and was admitted as a legacy member of CPA Ontario in 2014. The Member has never worked at an

accounting firm or held a Public Accounting Licence. Between 2004 and 2007, the Member worked at Elections Canada as a contract consultant. In 2007, the Member left Elections Canada and began practicing out of his home, focusing his practice exclusively on Elections Canada audits.

- [3] This hearing was held to determine if the allegations were established and whether the conduct amounted to professional misconduct.

## **II. THE ALLEGATIONS**

- [4] The PCC made nine allegations against the Member, which are summarized as follows:
1. The Member engaged in the practice of public accounting or provided accounting services to the public without registering a firm with CPA Ontario, contrary to Rule 101 of the Code.
  2. The Member associated with a corporation engaged in Canada in the practice of public accounting, contrary to Rule 409 of Code.
  3. The Member failed to sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the Member provides professional services, namely Elections Canada audits, contrary to Rule 203 of Code.
  4. The Member did not consistently retain files related to Elections Canada audits for a reasonable period of time, contrary to Rule 218 of the Code.
  5. The Member, while engaged to perform an audit of JC's Candidate Electoral Campaign Return, failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.
  6. The Member, while engaged to perform an audit of MN's Candidate Electoral Campaign Return, failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.
  7. The Member, while engaged to perform an audit of NTCA's Financial Transactions Return, failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.
  8. The Member, while engaged to perform an audit of BAA's Financial Transactions Return, failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.
  9. The Member, while engaged to perform an audit of WNCA's Financial Transactions Return, failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.
- [5] The onus was on the PCC to show on a balance of probabilities that the Member's conduct breached Rule 101, Rule 409, Rule 203, Rule 218, and Rule 206.1 of the Code and constituted professional misconduct.

### **III. PRELIMINARY ISSUES**

- [6] Both parties agreed there were no preliminary issues.

### **IV. ISSUES**

- [7] The Panel identified the following issues arising from the Allegations:
- A. Did the evidence establish, on a balance of probabilities, the facts on which the Allegations by the PCC were based?
  - B. If the facts alleged by the PCC were established on the evidence on a balance of probabilities, did those facts constitute professional misconduct?

### **V. DECISION**

- [8] The Panel found that the evidence established, on a balance of probabilities, the facts set out in the Allegations of professional misconduct.
- [9] The Panel was satisfied that the Allegations were proven and constituted breaches of Rule 101, Rule 409, Rule 203, Rule 218, and Rule 206.1 of the Code, and having breached the Code, the Member committed professional misconduct.

### **VI. REASONS FOR THE DECISION ON MISCONDUCT**

- [10] Evidence in support of the Allegations was placed before the Panel through an Agreed Statement of Facts (ASF), signed by each party and dated November 1, 2023 (Exhibit 1). The Document Book to the ASF was marked as Exhibit 2. The Member, who attended the hearing, confirmed orally that he admitted the Abrought against him and that they constituted professional misconduct.
- [11] The parties tendered no further evidence.

#### **Elections Canada**

- [12] Elections Canada is an independent, non-partisan agency responsible for administering Canadian federal elections and referendums. It reports directly to Parliament.
- [13] Elections Canada's responsibilities include disclosing contributions to candidates, political parties and third parties, and to electoral district associations, leadership contestants and nomination contestants of registered parties, examining and disclosing their financial returns, and reimbursing expenses to candidates and parties according to formulas set out in the *Canada Elections Act*.
- [14] Elections Canada provides free software which is used to prepare the prescribed financial returns for each of the above political entities. Once returns are submitted to Elections Canada they are made available to the public on the Elections Canada website.

### The Auditor's Role in Candidate Audits

- [15] Candidates require an audit of their Candidate's Electoral Campaign Return (CECR) if the campaign accepts contributions of \$10,000 or more in total; incurs electoral campaign expenses of \$10,000 or more in total; or receives 10% or more of the valid votes cast in the electoral district in which they are a candidate.
- [16] In the case where a candidate requires an audit, the auditor must report to the official agent on the CECR of the candidate and shall, in accordance with GAAS, make any examination that will enable the auditor to give an opinion in the report as to whether it presents fairly the information contained in the financial records on which it is based.
- [17] If a candidate receives 10% or more of the valid votes cast in the electoral district in which they are a candidate, then the campaign is eligible for a 60% reimbursement of their election expenses by Elections Canada. It is important to verify that expenses recorded as election expenses are eligible for reimbursement.
- [18] If a campaign requires an audit, the campaign will be eligible to receive an audit subsidy, paid directly to the auditor, from Elections Canada.
- [19] Auditors must complete their audits in accordance with Generally Accepted Audit Standards (GAAS) and Canadian Audit Standards (CAS), and must also be aware of, and follow the rules and regulations defined in the *Canada Elections Act*.
- [20] The auditor's objective is to obtain reasonable assurance about whether the CECR as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the auditor's opinion. The auditor's opinion is always to be qualified due to the limitations placed on the scope of the audit since the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification.

### The Auditor's Role in Electoral District Association (EDA) Audits

- [21] The primary responsibilities of the auditor are to report on the Financial Transactions Return (FTR) under the *Canada Elections Act* relating to the association for the relevant fiscal period and to express an opinion on the FTR.
- [22] An EDA will require an audit of their FTR if it accepts contributions of \$10,000 or more in total or incurs electoral campaign expenses of \$10,000 or more in total.
- [23] An EDA is eligible to get an audit subsidy from Elections Canada.
- [24] Auditors must complete their audits in accordance with Generally Accepted Audit Standards (GAAS) and Canadian Audit Standards (CAS), and must also be aware of, and follow the rules and regulations defined in the *Canada Elections Act*.

- [25] The auditor's objective is to obtain reasonable assurance about whether the FTR as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the auditor's opinion. The auditor's opinion is always to be qualified due to the limitations placed on the scope of the audit since the completeness of contributions and other revenue and expenses cannot be subject to satisfactory audit verification.

#### The Member's Practice

- [26] The Member's practice focused on two types of clients: election candidates who are statutorily required to provide Elections Canada with an audit of their CECR and an auditor's opinion on the veracity of the CECR; and EDAs that required an audit of their FTR based on the threshold of accepting \$10,000 or more in contributions or spending more than \$10,000 in a campaign. In both cases the auditor's role is crucial in determining the veracity of claimed election expenses.
- [27] GAAS and Canadian Standards of Quality Management (CSQM) apply to Elections Canada audits. However, the Member neither followed nor applied those standards to his audit engagements. He erroneously sought to apply only the policies of Elections Canada as his sole governing framework.
- [28] Nonetheless, the Member issued auditor reports for his clients which stated that he had conducted the audit in accordance with GAAS and with Canadian generally accepted auditing standards. The Member admits that he was not aware of specific auditing standards or the CPA Canada Handbook, and that he did not follow any documented auditing standards.

#### *Findings Regarding the Conduct of the Member*

##### Allegations 1 and 2

- [29] Regulation 10-1 provides that Members who engage in the practice of public accounting or provide accounting services to the public must only do so through firms registered with CPA Ontario. The firm can be either be a partnership, professional corporation, or sole proprietorship. Rule 101 of the Code provides that all Members shall comply with the CPA Code and with the legislation, bylaws, and regulations of CPA Ontario.
- [30] Rule 409 of the Code provides that a Member must not associate in any way with a corporation that practices public accounting unless the corporation is registered with CPA Ontario.
- [31] The ASF states that the Member operated his accounting practice through Gary Rozon CMA Inc., which was not a professional corporation and was not registered as a firm with CPA Ontario. The Member's practice since 2007 focused solely on auditing electoral financial returns for candidates, EDAs and leadership nomination contestants.
- [32] The Panel finds that the ASF provides clear and cogent evidence that the facts upon which the first two Allegations are based have been proven on a balance of probabilities, in that the Member engaged in the practice of public accounting or providing accounting services to the public without registering his firm with CPA Ontario.

### Allegation 3

- [33] Rule 203 of the Code requires Members to sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the Member provides professional services or is relied upon because of the Member's calling.
- [34] The ASF states that the Member did not own or access the election audit guidance published by CPA Canada, and specifically did not own and did not access the CPA Canada Candidate Guide and the CPA Canada EDA Guide since he worked at Elections Canada in 2007. The Member also did not access the Knotia database, where standards are available.
- [35] The ASF states that the Member's continuing professional development (CPD) history for the past three years comprised only three courses totaling 18.75 hours, with no relevance to his election audit practice. This level of CPD is significantly below the requirements for a member of CPA Ontario. The Member had no relevant CPD training in the preceding three years and had never undertaken professional development courses related to auditing.
- [36] The Panel finds that the ASF provides clear and cogent evidence that the facts upon which the third Allegation is based have been proven on a balance of probabilities, in that the Member failed to sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member provides professional services, namely Elections Canada audits, contrary to Rule 203 of the Code.

### Allegation 4

- [37] Rule 218 provides that a Member shall take reasonable steps to maintain information for which the member or firm is responsible, including retaining for a reasonable period of time such working papers, records or other documentation which reasonably evidence the nature and extent of the work done in respect of any professional service.
- [38] Once an audit is completed, the audit documents are required to be retained by the auditor in accordance with the auditor's retention policy, typically set out in the Quality Assurance Manual (QAM). The Member did not maintain a QAM or a documentation retention policy independent of Elections Canada policy. The Member asserted that he followed Election Canada's retention policy that records were to be kept for six years after the end of the fiscal year for EDAs, and campaign records were to be retained for six years after election day.
- [39] The Member did not retain all of the working papers prepared within this timeframe for all engagements, and he was unable to provide most of the working papers, from 2018 to 2022, requested during CPA Ontario's investigation.
- [40] The Member stated that he was unable to find the requested files, possibly due to a computer hack and/or the passage of time. However, he stated that many of his files were stored in boxes as paper files in his home office and when he described the hack, he had stated that he lost emails, not working paper files, as a result of the hack.

- [41] The Member admits that he failed to retain the working papers prepared within Election Canada's retention policy of six years.
- [42] The Panel finds that the ASF provides clear and cogent evidence that the facts upon which the fourth Allegation is based have been proven on a balance of probabilities, in that the Member failed consistently to retain files related to Elections Canada audits for a reasonable period of time, contrary to Rule 218 of the Code.

Allegations 5 through 9

- [43] When acting as the engagement partner, the Member failed to perform his professional services in accordance with generally accepted standards of the profession, contrary to Rule 206.1 of the Code, in respect of the five engagements identified in Allegations 5-9 (the "Engagements"):
- i) Audit of JC's Candidate Electoral Campaign Return;
  - ii) Audit of MN's Candidate Electoral Campaign Return;
  - iii) Audit of NTCA's Financial Transaction Return;
  - iv) Audit of BAA's Financial Transaction Return;
  - v) Audit of WNCA's Financial Transaction Return.
- [44] Allegations 5 through 9 specify 52 separate particulars of professional misconduct in relation to these Engagements. The ASF organizes the 52 particulars into three categories of misconduct: planning, execution, and communication. The ASF includes evidence in relation to each of these three categories of engagement failure.

*Planning (Allegations 5(a)-(e), 6(a)-(e), 7(a)-(e), 8(a)-(e))*

- [45] The CAS includes the following standards that are relevant to the planning of the engagements in the instant case:
- a) CAS 210 requires the auditor to agree to the terms of an audit engagement and to record those terms in a written format specifically including six enumerated elements.
  - b) CAS 220 requires the auditor to understand the relevant ethical requirements, including those related to independence, that are applicable to the nature and circumstances of the audit engagement.
  - c) CAS 315 requires the auditor to obtain an understanding of the control environment relevant to the preparation of the financial statements, through performing risk assessment procedures.
  - d) CAS 240 requires the auditor to maintain professional skepticism throughout the audit, recognizing the possibility that a material misstatement due to fraud could exist,

notwithstanding the auditor's past experience of the honesty and integrity of the entity's management and those charged with governance.

- e) CAS 315 requires the auditor to design and perform risk assessment procedures to obtain audit evidence that provides an appropriate basis for the identification and assessment of risks of material misstatement, whether due to fraud or error, at the financial statement and assertion levels and the design of further audit procedures.
- f) CAS 320 requires the auditor, when establishing the overall audit strategy, to determine materiality for the financial statements as a whole.

[46] The Member admits that, in the Engagements, he failed to satisfy the minimum requirements of these CAS sections. He admits that in each Engagement, he failed to obtain an engagement letter, failed to assess his independence, failed to assess the relevant control environment, failed to perform a risk assessment, failed to perform a fraud assessment, and failed to set materiality.

*Execution (Allegations 5(f)-(j), 6(f)-(j), 7(f)-(i), 8(f)-(j), 9(a))*

- [47] CAS 700 requires the auditor to form an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. In order to form that opinion the auditor is required to conclude whether they have obtained reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error.
- [48] The Member admits that he failed to document discrepancies between his audit working papers and the FTRs that were submitted to Elections Canada as GAAS requires, because he did not recognize the requirement to do so. Rather, he relied on the staff at Elections Canada to address and resolve any discrepancies in his audit work, as that was his understanding of his role when he worked at Elections Canada.
- [49] CAS 330 requires the auditor to design and perform substantive procedures for each material class of transactions, account balance, and disclosure and to conclude whether sufficient appropriate audit evidence has been obtained.
- [50] The Member did not perform substantive audit procedures over revenues (contributions, transfers, interest income, fundraising income, other income) for the Engagements. The Member admits that, contrary to GAAS requirements, he did not verify amounts transferred from the Associated Registered Political Party and would not typically ask for this support, because the information was available online through Election Canada's website.
- [51] The Member asserted that he would compare what was reported on the return to what was deposited in the bank. If those amounts matched, he would consider that to be sufficient and appropriate audit evidence, even though the source documentation may not have been received. The Member highlighted expenses on a bank grid and stated that these highlights represented the work he performed. There was no documentation on the working paper, other than the highlighting, describing the work that he performed. There was also no



documentation to substantiate that testing was performed to verify if certain expenses had been included in the correct expense categories.

- [52] CAS 450 requires the auditor to accumulate misstatements identified during the audit, other than those that are clearly trivial, to communicate on a timely basis all misstatements accumulated during the audit with the appropriate level of management, and to request that management correct those misstatements.
- [53] There was no documentation in any of the Engagements showing that the Member had accumulated misstatements and presented them to those charged with governance. The Member stated that he may have discussed discrepancies with the agents to see if the amounts could be corrected, and may have noted the misstatements to Elections Canada, but took the position that that Elections Canada could discuss any discrepancies they found with the agents directly. The Member did not modify his audit reports in light of the discrepancies he found, even if they were uncorrected in the submissions to Elections Canada. The Member admitted that he did not communicate to management or correct the misstatements before signing off on the auditor's report.
- [54] CAS 560 requires the auditor to perform audit procedures designed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements have been identified.
- [55] The Member admitted that he did not conduct any subsequent event procedures. None of the Engagements included documentation of any inquiry of management, after the date of the financial statements, as to whether there were any events that may have required adjustment or disclosure in the financial statements. The Member admitted that this inquiry should have included a review of subsequent events occurring up to the date of the auditor's report.
- [56] In respect of Allegation 9(a), the balance sheet for WNCA for the fiscal year ended December 31, 2018, as well as the comparable figures for 2017, reported that the total assets did not equal the total liabilities and net assets. The Member could not explain why the balance sheets submitted to Elections Canada did not balance. He confirmed that when he submitted the financial reports to Elections Canada, he would have attached his standard qualified auditor's report. He stated that if Elections Canada had an issue with the filings, they would contact the agents. He was unable to locate any working papers related to this file.

*Communication (Allegations 5(k)-(m), 6(k)-(m), 7(j)-(l), 8(k)-(m))*

- [57] CAS 265 requires the auditor to determine whether, on the basis of the audit work performed, they have identified one or more deficiencies in internal control, and to communicate in writing significant deficiencies in internal control identified during the audit to those charged with governance on a timely basis.
- [58] The Member did not identify or evaluate deficiencies in internal control relevant to the audits of the Engagements, nor did he determine whether those deficiencies were material weaknesses or significant deficiencies. No management letter was drafted or sent to those

charged with governance for the Engagements. The Member concedes that he did not issue management letters when conducting an audit.

- [59] CAS 580 requires the auditor to obtain written representations from management with appropriate responsibilities for the financial statements. There were no representation letters for any of the Engagements. Representation letters should have been obtained as a source of audit evidence, and the adequacy of the representations provided should have been evaluated. The Member concedes that he did not obtain written representations from his clients when conducting an audit, and instead relied on their honesty and integrity.
- [60] The Panel finds that the ASF provides clear and cogent evidence that the facts upon which Allegations 5, 6, 7, 8 and 9 are based have been proven on a balance of probabilities, in that the Member failed to perform his professional services in accordance with generally accepted standards of practice of the profession, contrary to Rule 206.1 of the Code.

#### *Finding of Professional Misconduct*

- [61] Through the ASF the Member admits that these facts constitute professional misconduct.
- [62] The Panel concluded that Allegations 1 through 9, having been proven on the evidence, constitute breaches of Rule 101, Rule 409, Rule 203, Rule 218, and Rule 206.1 of the Code and constitute professional misconduct.

### **VII. DECISION AS TO SANCTION**

- [63] After considering the evidence, the law, and the joint submission of both parties, the Panel concluded that the appropriate sanction was a written reprimand from the Chair of the Hearing, a fine of \$20,000 payable within 18 months, and a practice restriction prohibiting the Member from the performance of assurance engagements as lead engagement partner, including for Elections Canada and Elections Ontario audits.
- [64] Notice of the decision is to be given to the membership, to all provincial bodies, and to Elections Canada, and is to be published on the CPA Ontario website and in the *Globe and Mail* newspaper circulated in the Ottawa and National Capital Region.
- [65] If the Member does not comply with the terms of the Panel's order, he will be suspended from membership in CPA Ontario until such time as he does comply. If he does not comply within 30 days of suspension, his membership in CPA Ontario will be revoked.

### **VIII. REASONS FOR THE DECISION AS TO SANCTION**

- [66] The Panel accepted the position on sanction jointly submitted by the PCC and the Member.
- [67] The Panel recognizes that a joint submission is entitled to a high level of deference. A joint submission should be adopted unless it is contrary to the public interest or would bring the regulatory process into disrepute because it was beyond the reasonable range of sanction.
- [68] In the case of [R. v. Anthony Cook](#) the Supreme Court of Canada wrote at para. 34 that a joint

submission should not be rejected lightly:

Rejection denotes a submission so unhinged from the circumstances of the offence and the offender that its acceptance would lead reasonable and informed persons, aware of all the relevant circumstances, including the importance of promoting certainty in resolution discussions, to believe that the proper functioning of the justice system had broken down. This is an undeniably high threshold.

- [69] The Panel finds that the joint submission of the parties falls within the reasonable range of sanction for the misconduct of the Member and is not contrary to the public interest.
- [70] The Panel acknowledges that the Member co-operated throughout the CPA Ontario investigation, and that there was no allegation of dishonesty in the conduct of his Engagements. The Panel further recognizes that there is no evidence of a prior disciplinary history, and that the Member should be credited for accepting responsibility for his misconduct by admitting the allegations and agreeing to the statement of facts.
- [71] The Panel finds that the fine of \$20,000, payable within 18 months, promotes the objectives of specific and general deterrence, as, in relation to the size of the Member's practice, a fine of this quantity cannot be said to simply constitute the cost of doing business.
- [72] The Panel finds that restricting the Member from performing any assurance work as lead engagement partner is within the range of appropriate sanctions. Counsel for the PCC identified several comparable professional standards cases and settlement agreements with sanctions restricting the member's practice to non-assurance engagements.
- [73] In so restricting the Member's practice, the Panel sends a strong message to the Member, and to the membership at large, that his failure to abide by the most basic auditing standards is unacceptable. The Member failed to fulfill his responsibility to inform himself of the applicable standards of practice. He failed to properly plan the audits, he failed to meet the most elemental auditing standards in executing the audits, and he failed to fulfill his obligations to communicate with, and obtain representations from, the relevant individuals.
- [74] The Member appeared to take the position that because the audits were exclusively in relation to Elections Canada, the generally accepted standards of practice of the profession could simply be ignored. The Panel is disturbed by this approach, which fails to appreciate that every assurance engagement provided by a CPA Ontario member must meet professional standards and fails to appreciate the central role that Elections Canada plays in maintaining public confidence in the fair and efficient operation of our electoral system. It is trite to say that the very foundation of our democracy depends on that public confidence. The Member's careless and grossly substandard approach to his assurance work in this important field tarnishes the good reputation of the profession. In this context, the Panel finds it necessary that the Member be prohibited from ever engaging in assurance work as lead engagement partner for the remainder of his career.
- [75] Publication is required to ensure that the public is made aware of the Member's practice restriction, through publication of the terms contained in the Decision and Order in the *Globe*

*and Mail* newspaper circulated in the Ottawa and National Capital Region, where the Member practices. The Panel also wished to ensure that Elections Canada was specifically notified of this decision, and after consultation, the parties agreed to add that requirement to their joint submission to the Panel.

## **IX. COSTS**

- [76] The law is settled that an order for costs against the Member with respect to the disciplinary proceeding is not a penalty. Costs are intended to indemnify the PCC, based on the underlying principle that the profession as a whole should not bear all of the costs of the investigation, prosecution and hearing arising from the Member's misconduct.
- [77] Costs are ordered at the discretion of the Discipline Committee. It has become customary for the PCC to file a Costs Outline in the same form as used in civil proceedings, and to seek 2/3 of the costs incurred in the investigation and prosecution of the matter.
- [78] The PCC Costs Outline is found at Exhibit 4. It totals \$66,205.54. The PCC seeks 2/3 of this figure, amounting to \$44,137.02.
- [79] The Panel found the costs sought by the PCC to be reasonable in the circumstances and ordered costs of \$44,137.02 payable to CPA Ontario by May 6, 2025.

**DATED** this 13<sup>th</sup> day of December, 2023



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

Members of the Panel

Alexander Metaxas-Mariatos, CPA, CMA  
Marianne Park-Ruffin, Public Representative  
Barbara Ramsay, Public Representative

Independent Legal Counsel

John Dent, Barrister & Solicitor