

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **Gongshu (Grace) Huang, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct

TO: Gongshu (Grace) Huang

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MAY 25, 2023

DECISION

The Allegation that Gongshu (Grace) Huang has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and she has committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Gongshu (Grace) Huang shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by February 25, 2024;
2. Gongshu (Grace) Huang shall be reprimanded in writing by the Chair of the hearing;
3. Notice of this Decision and Order, disclosing Gongshu (Grace) Huang'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 Gongshu (Grace) Huang fails to comply with the terms of this Order, her membership in CPA Ontario shall be suspended until such time as she does comply, provided that she complies within 30 days from the date of her suspension. In the event she does not comply within the 30-day period, her membership in CPA Ontario shall be revoked, and notice of the revocation, disclosing her name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of her practice. All costs associated with this publication shall be borne by Gongshu (Grace) Huang and shall be in addition to any other costs ordered by the Panel.

AND THAT:

5. Gongshu (Grace) Huang shall pay costs of \$3,000 to CPA Ontario by February 25, 2024.

DATED this 25th day of May, 2023

A handwritten signature in black ink, reading "Bernard S. Schwartz". The signature is written in a cursive style with a large, stylized 'B' and 'S'.

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