

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **JAMES L. WILSON, CPA, CA** a suspended member of the Chartered Professional Accountants of Ontario, under **Rule 206.1** of the CPA Ontario Code of Professional Conduct.

**TO:** James L. Wilson, CPA, CA

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE JANUARY 26, 2023**

**DECISION**

The Allegations that James L. Wilson, has breached Rule 206.1 of the CPA Ontario Code of Professional Conduct are established, and he has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. James L. Wilson shall pay a fine of \$7,500 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by January 30, 2025;
2. James L. Wilson shall be reprimanded in writing by the Chair of the hearing;
3. James L. Wilson's practice is hereby restricted to non-assurance engagements; he is prohibited from performing audit or review engagements and from holding a Public Accounting Licence;
4. Notice of this Decision and Order, disclosing James L. Wilson'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 the Public Accounting Standards Committee; and
  - (c) to all provincial bodies;and shall be made available to the public;
5. Notice of this Decision and Order, disclosing James L. Wilson's name shall be published in the Toronto Star newspaper edition circulated in Stouffville, the geographic area of his practice. All costs associated with this publication shall be borne by James L. Wilson and shall be in addition to any other costs ordered by the Panel;

6. In the event that James L. Wilson fails to comply with the terms of this Order his membership in CPA Ontario shall be revoked. Notice of the revocation, disclosing his name, shall be given in the manner specified above and in the Toronto Star newspaper edition circulated in Stouffville, the geographic area of his practice. All costs associated with this publication shall be borne by James L. Wilson and shall be in addition to any other costs ordered by the Panel.

AND THAT:

7. James L. Wilson shall pay costs of \$15,000 to CPA Ontario by January 30, 2025.

**DATED** this 26<sup>th</sup> day of January, 2023.

A handwritten signature in black ink, reading "Fahad Meer". The signature is written in a cursive style with a horizontal line above and below the name.

Fahad Meer, CPA, CA  
Discipline Committee – Deputy Chair