

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

DISCIPLINE COMMITTEE

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

TO: John E.A. Ian Middleton

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MAY 16, 2023

DECISION

The Allegation that John E.A. Ian Middleton 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. John E.A. Ian Middleton shall continue to cooperate with the Professional Conduct Committee by fully responding to all correspondence of the Chartered Professional Accountants of Ontario (CPA Ontario) relating to the underlying complaint dated December 7, 2020;
2. John E.A. Ian Middleton shall pay a fine of \$5,000 to CPA Ontario by July 16, 2023;
3. John E.A. Ian Middleton be orally reprimanded by the Chair of the hearing;
4. Notice of this Decision and Order, disclosing John E.A. Ian Middleton'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.

5. In the event that he fails to comply with any of the terms of this Order, Mr. Middleton's membership with CPA Ontario shall be immediately suspended for a period of 60 days pending his compliance with the terms of the Order. If, after 60 days of membership suspension, his non-compliance with the terms of the Order continues, his membership in CPA Ontario shall be revoked forthwith and notice of the revocation, disclosing his name, shall be given in the manner specified above, and published in the Globe and Mail

newspaper. All costs associated with this publication shall be borne by John E.A. Ian Middleton and shall be in addition to any other costs ordered by the Panel.

AND THAT:

6. John E.A. Ian Middleton shall pay costs of \$3,200 to CPA Ontario by July 16, 2023.

DATED this 16th day of May, 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