



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017


TO: Michael E. Spitters, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Michael E. Spitters, CPA, CA, a member of CPA Ontario:

1. THAT the said Michael E. Spitters, in or about the period July 1, 2020 through January 31, 2022, failed to conduct himself in a manner which will maintain the good reputation of the profession and its ability to serve the public interest, in that he, while employed at "Company S", misappropriated approximately \$33,219 from his employer, contrary to Rule 201.1 of the CPA Code of Professional Conduct.
2. THAT the said Michael E. Spitters, in or about the period August 1, 2022 through February 28, 2023, failed to cooperate with the regulatory process of CPA Ontario contrary to Rule 104.2 of the CPA Code of Professional Conduct.

Dated at Toronto, Ontario, this 14th day of March, 2023.


B. Gardiner, CPA, CGA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE