

Chartered Professional Accountants of Ontario 130 King Street West, Suite 3400 PO Box 358, Toronto ON M5X 1E1

T. 416.962.1841 F. 416.962.8900 Toll Free 1.800.387.0735

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: MIHAJLO (Mike) KANGRGA, 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 Mr. Mihajlo (Mike) Kangrga, CPA, CA a member of CPA Ontario:

1. THAT the said Mihajlo (Mike) Kangrga, in or about the period of November 18, 2022 to May 26, 2023, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply was expressly required in correspondence from Ms. Alberta Tam, CPA, CA, J.D., Standards Enforcement (SE) Officer, dated October 21 and November 21, 2022, March 2, March 24 and April 5, 2023 and in follow up telephone communications of November 14, 2022 from Manomi De Silva, SE Coordinator, and of April 4 and April 13, 2023 from Jennifer Taylor, SE Coordinator.

Dated at Ilderton, Ontario this 26th day of May, 2023.

G. Martin, CPA, CA – CHAIR

PROFESSIONAL CONDUCT COMMITTEE