

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **SCOTT D. BATES, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct.

TO: Scott D. Bates

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE JANUARY 25, 2024

DECISION

The Allegation that Scott D. Bates 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. Scott D. Bates shall cooperate with the regulatory process of the Chartered Professional Accountants of Ontario (CPA Ontario) by February 25, 2024, by responding to the letters from Stephanie Chow dated July 14, 2023, July 31, 2023, and August 9, 2023;
2. Scott D. Bates shall pay a fine of \$5,000 to CPA Ontario by February 25, 2024;
3. Notice of this Decision and Order, disclosing Scott D. Bates' 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 that Scott D. Bates fails to comply with the terms of this Order, his membership with CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days of the date of his suspension. In the event that he does not comply within the 30-day period, his membership in CPA Ontario shall be revoked and notice of the revocation of his membership, disclosing his name, shall be given in a manner specified above, and in the *Toronto Star* newspaper. All costs associated with this publication shall be borne by Scott D. Bates and shall be in addition to other costs ordered by the panel.

AND THAT:

5. Scott D. Bates shall pay costs of \$4,100 to CPA Ontario by February 25, 2024.

DATED this 25th day of January, 2024

A handwritten signature in dark ink, appearing to be 'John Love', written over a light blue rectangular background.

John Love, CPA, CMA
Discipline Committee – Deputy Chair