

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** A proposed Settlement Agreement between the Professional Conduct Committee of the Chartered Professional Accountants of Ontario and **Stephen Sutherland, CPA, CA.**

**TO:** Stephen Sutherland, CPA, CA

**AND TO:** The Professional Conduct Committee

**DECISION MADE FEBRUARY 10, 2023**

**DECISION**

After considering the submissions of the parties and the proposed Settlement Agreement itself, the Panel hereby approves the Settlement Agreement, dated January 13, 2023.

**DATED** this 10<sup>th</sup> day of February, 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