

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **Brian R. Dawe, CPA, CA**, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct and Allegations against **Brian R. Dawe, CPA, CA**, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct.

TO: Brian R. Dawe

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MAY 21, 2025

DECISION

In Case ID – D-24-020, the Allegations that Brian R. Dawe has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct has been established, and he has been found to have committed professional misconduct.

In Case ID – D-24-028, the Allegations that Brian R. Dawe has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct has been established, and he has been found to have committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Brian R. Dawe shall pay a fine of \$7,500 to the Chartered Professional Accountants of Ontario (“CPA Ontario”) by November 21, 2025;
2. Brian R. Dawe shall co-operate with the information and document requests of Standards Enforcement within 30 days of the date of this Decision and Order;
3. Notice of this Decision and Order, disclosing Brian R. Dawe’s name, is to be given in the form and manner determined by the Discipline Committee:
 - (a) to all members of CPA Ontario; and
 - (b) to all provincial bodies;and shall be made available to the public;
4. In the event that Brian R. Dawe 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 the manner specified above, and in a newspaper distributed in the geographic area of Brian R. Dawe's practice or residence. All costs associated with this publication shall be borne by Brian R. Dawe and shall be in addition to other costs ordered by the panel.

AND THAT:

5. Brian R. Dawe shall pay costs of \$4,000 to CPA Ontario by November 21, 2025.

DATED this 21st day of May, 2025

A handwritten signature in black ink, appearing to read 'Jim Huang', with a long horizontal stroke extending to the right.

Jim Huang, CPA, CGA
Discipline Committee – Deputy Chair