

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **GARETT HAZELWOOD, CPA, CGA**, under **Rules 101.1 (b), 104 and 206.1** of the CPA Code of Professional Conduct and Allegations against **GARETT HAZELWOOD, CPA, CGA**, under **Rule 104.2** of the CPA Code of Professional Conduct.

**TO:** Garrett Hazelwood, CPA, CGA

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE JULY 25, 2024**

**DECISION**

In Case ID – D-23-015, the Allegations that Garrett Hazelwood has breached Rules 101.1 (b), 104 and 206.1 of the CPA Code of Professional Conduct are established, and he has committed professional misconduct.

In Case ID – D-24-012, the Allegations that Garrett Hazelwood has breached Rule 104.2 of the CPA Code of Professional Conduct are established, and he has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Garrett Hazelwood's membership with the Chartered Professional Accountants of Ontario ("CPA Ontario") shall be suspended for a period of 12 months commencing on July 25, 2024;
2. Garrett Hazelwood shall be barred from ever holding a Public Accounting Licence;
3. Garrett Hazelwood's practice shall be restricted by prohibiting him from carrying out any assurance engagements;
4. Garrett Hazelwood shall co-operate with the information and document requests of Standards Enforcement ("SE") that gave rise to the Second Allegations (File No. 613877) within 30 days of the date of this Decision and Order. A failure by Garrett Hazelwood to comply with SE's requests within 30 days shall trigger an additional 30-day cure period during which he shall comply, failing his compliance within the 30-day cure period his membership with CPA Ontario shall be revoked forthwith, without further notice to him;
5. Garrett Hazelwood shall pay a fine of \$30,000 to CPA Ontario on or before July 25, 2026;

6. Notice of this Decision and Order, disclosing Garrett Hazelwood's name, is to be given in the form and manner determined by the Discipline Committee:

- (a) to all members of CPA Ontario;
- (b) to the Public Accounting Standards Committee; and
- (c) to all provincial bodies;


and shall be made available to the public;

7. In the event Garrett Hazelwood fails to comply with any of the terms of this Order, his membership in CPA Ontario shall be suspended until such time as he does comply. In the event Garrett Hazelwood's suspension exceeds 30 days in length, his membership in CPA Ontario shall be revoked forthwith without further notice to him, and notice of the revocation, disclosing his name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Garrett Hazelwood's practice or residence. All costs associated with this publication shall be borne by Garrett Hazelwood and shall be in addition to any other costs ordered by the panel.

AND THAT:

8. Garrett Hazelwood shall pay costs of \$25,000 to CPA Ontario on or before July 25, 2026.

**DATED** this 25<sup>th</sup> day of July, 2024



Richa Khanna, CPA, CA, LPA  
Discipline Committee – Deputy Chair