

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 **Gary J. Westfall, CPA, CA.**

**TO:** Gary J. Westfall

**AND TO:** The Professional Conduct Committee

**DECISION MADE FEBRUARY 23, 2024**

**DECISION**

After considering the submissions of the parties and the proposed Settlement Agreement itself, the Panel hereby approves the Settlement Agreement, dated January 22, 2024.

**DATED** this 23<sup>rd</sup> day of February, 2024



Bernard S. Schwartz, FCPA, FCA  
Discipline Committee – Deputy Chair