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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Jay D. Maru, CPA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Jay D. Maru, CPA, a member of CPA Ontario:

1. THAT the said Jay D. Maru, in or about the period August 1, 2023 to October 31, 2023 failed to act in a manner which would maintain the good reputation of the profession and its ability to serve the public interest contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct in that he provided a falsified medical note to CPA Ontario in an effort to obtain a refund.
2. THAT the said Jay D. Maru, in or about the period June 1, 2023 to February 28, 2024, did contravene the provisions of the *Public Accounting Act* contrary to Rule 101.1 of the CPA Ontario Code of Professional Conduct in that he advertised that he provided public accounting services in Ontario which required a public accounting licence but did not hold a public accounting licence.

Dated at Markham, Ontario this 10th day of December, 2024.

M. Miranda

M.S. MIRANDA, CPA, CA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE