

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **LAERT KASAJ, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rules 103 and 201.1** of the CPA Ontario Code of Professional Conduct.

**TO:** Laert Kasaj

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE MAY 22, 2024**

**DECISION**

The Allegations that Laert Kasaj has breached Rules 103 and 201.1 of the CPA Ontario Code of Professional Conduct are established, and he has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Laert Kasaj's membership with the Chartered Professional Accountants of Ontario ("CPA Ontario") is revoked, effective the date of this Decision and Order;
2. Laert Kasaj shall pay a fine of \$40,000 to CPA Ontario by May 23, 2026;
3. Notice of this Decision and Order, disclosing Laert Kasaj'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 all provincial bodies;and shall be made available to the public;
4. Notice of this Decision and Order, disclosing Laert Kasaj's name, is to be given by publication on the CPA Ontario website and in the *Globe and Mail* newspaper circulated in the Greater Toronto Area. Laert Kasaj shall pay all costs associated with the publication, which shall be in addition to any other costs ordered by the Panel.

AND THAT:

5. Laert Kasaj shall pay costs of \$15,000 to CPA Ontario by May 23, 2026.

**DATED** this 22<sup>nd</sup> day of May, 2024

A handwritten signature in black ink, appearing to be 'A. Finkel', with a stylized, flowing script.

Alexandra Finkel, CPA, CA  
Discipline Committee – Deputy Chair