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 Nancy Ewings, CPA, CA

TO: Nancy Ewings, CPA, CA

AND TO: The Professional Conduct Committee

DECISION MADE MARCH 15, 2024

DECISION

After considering the submissions of the parties and the proposed Settlement Agreement itself, the Panel hereby approves the Settlement Agreement, dated February 2, 2024.

DATED this 15th day of March, 2024

Alexandra Finkel, CPA, CA

Discipline Committee - Deputy Chair