

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **SEIJA MOORE (NÉE MAKELAINEN)**, under **Rule 201.1** of the CPA Code of Professional Conduct.

TO: Seija Moore

AND TO: The Professional Conduct Committee

ORDER MADE MARCH 21, 2025

ORDER

On February 20, 2025, the Panel determined that the Allegation that Seija Moore (née Makelainen) had breached Rule 201.1 of the CPA Ontario Code of Professional Conduct had been established, and she had been found to have committed professional misconduct. Having considered the evidence and the oral and written submissions of the parties regarding sanction and costs on March 21, 2025, the Panel orders:

1. Seija Moore (née Makelainen)'s membership with the Chartered Professional Accountants of Ontario ("CPA Ontario") is revoked, effective the date of this Order;
2. Seija Moore (née Makelainen) shall pay a fine of \$20,000 to CPA Ontario by March 21, 2026;
3. Notice of this Order, disclosing Seija Moore (née Makelainen)'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 Order, disclosing Seija Moore (née Makelainen)'s name, is to be given by publication on the CPA Ontario website and in the *Chronicle-Journal* newspaper. Seija Moore (née Makelainen) shall pay all costs associated with the publication, which shall be in addition to any other costs ordered by the Panel

AND THAT:

5. Seija Moore (née Makelainen) shall pay costs of \$11,000 to CPA Ontario by March 21, 2026.

DATED this 21st day of March, 2025

A handwritten signature in black ink, appearing to read 'A. Finkel', with a stylized flourish at the end.

Alexandra Finkel, CPA, CA
Discipline Committee – Deputy Chair