

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **SUMUDU B. GUNATHILAKA, CPA, CMA,**  
under **Rule 104.2** of the CPA Code of Professional Conduct.

**TO:** Sumudu B. Gunathilaka

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE FEBRUARY 28, 2025**

**DECISION**

The Allegation that Sumudu B. Gunathilaka has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and he has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Sumudu B. Gunathilaka shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario (“CPA Ontario”) by August 28, 2026;
2. Notice of this Decision and Order, disclosing Sumudu B. Gunathilaka’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;
3. In the event that Sumudu B. Gunathilaka fails to comply with any of the terms of this Order, his membership in CPA Ontario shall be suspended until such time as he does comply, if he complies within 30 days of the date of his suspension. In the event he does not comply within the 30-day period, his membership in CPA Ontario shall be revoked and notice of the revocation, disclosing his name, shall be given in the manner specified above, and in the *Simcoe.com* newspaper. All costs associated with this publication shall be borne by Sumudu B. Gunathilaka and shall be in addition to any other costs ordered by the panel.

AND THAT:

4. Sumudu B. Gunathilaka shall pay costs of \$2,800 to CPA Ontario by August 28, 2026.

**DATED** this 28<sup>th</sup> day of February, 2025

A handwritten signature in black ink, appearing to be 'John Love', written over a light grey rectangular background.

John Love, CPA, CMA  
Discipline Committee – Deputy Chair