

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **ALAN G. WALKER, CPA, CMA**, under **Rules 201.1, 205 and 212.2** of the CPA Code of Professional Conduct.

TO: Alan G. Walker

AND TO: The Professional Conduct Committee

ORDER MADE MAY 12, 2025

ORDER

On April 3, 2025, the Panel determined that the Allegations that Alan G. Walker had breached Rules 201.1, 205, and 212.2 of the CPA Code of Professional Conduct had been established, and he had been found to have committed professional misconduct. Having considered the evidence and the written submissions of the parties regarding sanction and costs, the Panel orders:

1. Alan G. Walker's membership with the Chartered Professional Accountants of Ontario ("CPA Ontario") is revoked, effective the date of this Decision and Order;
2. Alan G. Walker shall pay a fine of \$40,000 to CPA Ontario by November 12, 2026;
3. Notice of this Decision and Order, disclosing Alan G. Walker'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 Alan G. Walker's name, is to be given by publication on the CPA Ontario website and in the *Globe and Mail* newspaper distributed in the Greater Toronto Area. Alan G. Walker shall pay all costs associated with the publication, which shall be in addition to any other costs ordered by the Panel.

AND THAT:

5. Alan G. Walker shall pay costs of \$55,000 to CPA Ontario by November 12, 2026.

DATED this 12th day of May, 2025



Alexandra Finkel, CPA, CA
Discipline Committee – Deputy Chair