



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Heather A. Raso (Suspended)

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Heather A. Raso, a suspended member of CPA Ontario:

1. THAT the said Heather A. Raso:
 - a. In or about the period of July 30, 2025 to November 12, 2025, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that she failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. 614562, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated July 30, 2025, August 29, 2025, September 9, 2025, and September 23, 2025.
 - b. In or about the period of July 31, 2025 to November 12, 2025, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that she failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. 614539, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated July 31, 2025, August 29, 2025, September 9, 2025, and September 23, 2025.

Dated at Markham, Ontario this 24th day of November, 2025.

M. Miranda

M.S. MIRANDA, CPA, CA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE