

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

CAPACITY COMMITTEE

IN THE MATTER OF: An application by the Registrar, CPA Ontario, to the Capacity Committee to determine if **J.G.** is incapacitated as defined in section 43 of the *Chartered Professional Accountants of Ontario Act, 2017*, under Regulation 16-1: Capacity.

BETWEEN:

**Chartered Professional Accountants of Ontario
Registrar**

-and-

J.G.

APPEARANCES:

For the Registrar: Karen Jones and Karim Karsan, Counsel

For J.G.: Present and Self-Represented

Heard: September 30, 2025

Decision and Order effective: November 24, 2025

Release of written reasons: November 24, 2025

**REASONS FOR THE DECISION ON THE REGISTRAR'S MOTION FOR AN ORDER
REQUIRING J.G. TO UNDERGO A MEDICAL OR PSYCHOLOGICAL EXAMINATION**

I. OVERVIEW

- [1] The Registrar of the Chartered Professional Accountants of Ontario ("CPA Ontario") brought a motion seeking an Order requiring J.G. ("Member") to undergo a medical or psychological examination pursuant to section 45(3) of the [Chartered Professional Accountants of Ontario Act](#) (the "Act") and section 24 of [Regulation 16-1: Capacity](#) ("Registrar's Motion")
- [2] The Member requested an adjournment of this motion which, for reasons set out below, was denied.
- [3] The Panel reviewed the written evidence and heard submissions from the parties on the Registrar's Motion and granted the requested Order.

II. PRELIMINARY MATTERS

Admission of Member's Document dated September 30, 2025

- [4] At 9:15 a.m. on the morning of the hearing (which was scheduled to commence at 9:30 a.m.), the Member sent an email to counsel for the Registrar attaching a six page document entitled "Schedule – Procedural Violations & Authorities" and an unsworn affidavit dated September 30, 2025 purportedly in respect to an action before the Ontario Superior Court of Justice (no court file number indicated) between ■■■self and CPA Ontario opposing "CPA Ontario's capacity motion and any related steps" and asking that the proceedings be stayed ("Member's September 30th Email").
- [5] Counsel for the Registrar objected to the admission of the Member's September 30th Email because the Member had not provided it in accordance with the schedule for filing documents in this matter (see below at paragraph [12]) nor was the document filed in accordance with CPA Ontario's [Rules of Practice and Procedure](#). Furthermore, because of the timing of the delivery of the Member's September 30th Email, the Registrar did not have an opportunity to reply.
- [6] The Panel reviewed the document and noted that its contents were very similar to an email the Member sent to the Registrar and the Tribunals Office the previous week. The document did not include any new evidence or information. The Panel recognized that the Member was self-represented and while this did not excuse ■■■ from compliance with the *Rules of Practice and Procedure* or scheduling orders, the Panel was prepared to accept the Member's September 30th Email and it was marked as Exhibit 6.

Member's Motion for Adjournment of Motion

- [7] On September 25, 2025, the Member notified the Registrar and the Tribunals Office that ■■■ would be requesting an adjournment of the Registrar's Motion. In considering the Member's request, the Panel reviewed the procedural history of the Registrar's Motion and the parties' submissions on the adjournment of the hearing.

Procedural History of Registrar's Motion

- [8] On October 2, 2024, the Registrar filed a Notice of Application dated July 26, 2024 to determine the Member's capacity. On October 8, 2024, the Registrar advised the Member and the Tribunals Office that they intended to bring a motion to obtain an order requiring the Member to undergo an independent medical examination. The Member and counsel for the Registrar emailed each other about this issue for several months with no resolution.
- [9] At a hearing on July 22, 2025, the Chair of the Capacity Committee dismissed several motions brought by the Member relating to disclosure, alleged procedural misconduct and a stay of proceedings. The panel also ordered that the Registrar's Motion be heard via videoconference at 9:30 a.m. on one of four dates in September (September 3, 17, 23, or 30, 2025). The Tribunals Office was directed to canvass the Member's availability and by July 28, 2025, the Member was ordered to provide ■■■ availability for each of the four dates. If the Member failed to do so, the Tribunals Office was required to issue a Notice of Hearing for the motion on one of the four dates.
- [10] Although the Tribunals Office emailed the Member about ■■■ availability for the

- Registrar's Motion on July 24, 2025, ■ did not provide ■ availability.
- [11] The Registrar served and filed the Registrar's Motion on July 28 and September 9, 2025 respectively.
- [12] On August 5, 2025, the Tribunals Office issued a Notice of Hearing to the parties for the Registrar's Motion scheduled on September 30, 2025 at 9:30 a.m. and set the following timetable for delivery of the parties' motion materials:
- i. September 12, 2025: Registrar to serve and file motion record, factum and authorities, if any, along with proof of service;
 - ii. September 16, 2025: Member to serve and file ■ responding motion materials to the Registrar's Motion, including responding motion record, factum and authorities, if any, along with proof of service; and
 - iii. September 19, 2025: Registrar to serve and file reply motion materials, if any, along with proof of service.
- [13] On September 9, 2025, the Registrar served and filed their motion record and factum, along with affidavits of service.
- [14] On September 16, 2025, the Member emailed counsel for the Registrar and accused the Registrar of engaging in "an illegal investigation and harassment," amongst other things. The Member complained that ■ had not been given sufficient time to file ■ responding materials and requested an extension until September 21, 2025 to serve and file ■ materials.
- [15] Counsel for the Registrar consented to the extension of time for the Member to file ■ responding materials (by September 21, 2025) so long as the Registrar could serve and file reply materials by September 26, 2025. On September 18, 2025, the Tribunals Office set the following timetable for delivery of the parties' remaining motion materials:
- i. On or before September 21, 2025: Member to serve and file ■ responding motion materials to the Registrar's Motion, including responding motion record, factum and authorities, if any, along with proof of service; and
 - ii. On or before 2:00 p.m. September 26, 2025: Registrar to serve and file reply motion materials, if any, along with proof of service.
- [16] On September 22, 2025, the Member sent an email to the Tribunals Office and the Registrar advising that ■ materials were ready to be filed, but ■ would not file them until certain preconditions were met. For example, ■ requested a "protection order" and costs on a substantial indemnity basis.
- [17] Also, on September 22, 2025, the Member wrote to counsel for the Registrar and advised that ■ had participated in "psychiatric evaluations for the prescribing of narcotics and memory tests both before and after ■ negligent Dr. induced overdose."
- [18] On September 24, 2025, the Member sent an email to the Tribunals Office and counsel to the Registrar stating that ■ had served and filed ■ responding motion materials on September 22, 2025. ■ attached a document entitled "Exhibit X" which ■ described as excerpts of psychiatric and medical notes 2017-2020. ■ indicated that

- █ objected to producing any other confidential records.
- [19] Counsel for the Registrar responded that the Member had not served or filed any motion materials on September 22, 2025, and that she would object to the admission of “Exhibit X” at the hearing of the Registrar’s Motion. In a second email, counsel for the Registrar confirmed that, despite many requests, the Member had consistently refused to provide information about █ health or consent to the Registrar obtaining such information directly from █ health care providers.
- [20] On September 25, 2025, the Member sent an email to the Tribunals Office in which █ attached a document dated September 25, 2025 containing the subject line “Request for Adjournment, Interim Protective Order, Access to Records and Transcript Issues – Registrar’s Motion (September 30, 2025).” Also attached to the email was a letter from the Member dated September 24, 2025, in which █ stated that █ has suffered “devastating harm, including the forced closure of █ companies, serious health deterioration, and irreparable prejudice to █ practice and reputation.” █ indicated that █ was attaching documents to the letter including a Notice of Motion dated September 24, 2025, an affidavit dated September 24, 2025, a copy of Exhibit “Y” and a Book of Authorities. However, none of these documents were attached.
- [21] On September 26, 2025, counsel for the Registrar sent an email to the Tribunals Office and the Member in which she confirmed that, since the Member had not served or filed any responding motion material, the Registrar would not be filing any reply materials. Counsel for the Registrar also provided a document containing the names and biographical information of two proposed physicians for the sought examination in the Registrar’s Motion.

Parties’ Submissions regarding Adjournment Request

- [22] The Member’s written arguments respecting █ adjournment request were contained in █ emails dated September 24 and 25, 2025 (Exhibit 4, pages 33-51) and the Member’s September 30th Email (Exhibit 6). The Member elaborated on these arguments during oral submissions. The Member’s position is summarized as follows:
- (a) █ was unable to file all of █ responding materials because of a “medical emergency in my household since September 17” (Exhibit 4, page 47). At the hearing, the Member explained that a friend had fallen and broken her neck.
 - (b) The documents produced in the Registrar’s motion record did not reflect all of the medical information that █ had provided to CPA Ontario and the materials that were provided were “warped”.
 - (c) There is nothing urgent requiring a determination of the Registrar’s Motion.
 - (d) █ did not have the transcripts from the July 22, 2025 hearing.
 - (e) The Registrar used confidential materials, and █ wanted to bring a motion for a “protection order” to prevent further use of █ confidential information.
 - (f) There should be a licenced and independent transcriber for all proceedings going forward because “obviously this matter is heading either to Superior Court or the prejudicial CPA Process” (Exhibit 4, page 48).
 - (g) █ required complete records of the previous motions in this matter.

- (h) Materials relating to the hearing on July 22, 2025 were filed after the hearing had taken place.
- (i) ■ received emails from “Tribunals Office” but did not know the identity of the persons or their roles.
- (j) ■ alleged that the CPA Ontario processes were secretive and unfair.
- (k) ■ membership portal was blocked (the Panel noted that the Member was administratively suspended in July 2025 for reasons unrelated to this proceeding).
- (l) The materials for the motion from the Registrar were last minute and ■ believed that ■ was being “ambushed.”

[23] The Registrar submitted that the Member was essentially arguing that there was an abuse of process. She said that there is well established law for the test that needs to be met to strike a motion or proceeding for abuse of process: namely, the Member must establish that the alleged conduct of the Registrar and Tribunals compromised the fairness of the process or undermined the integrity of CPA Ontario’s regulatory process. The Registrar asked the Panel to find that the Member’s complaints did not come close to this high threshold.

[24] The Registrar further argued that many of the Member’s complaints were bald accusations that were not supported by any evidence.

[25] The Panel asked the Member about ■ allegations that the Registrar had not included ■ complete medical records in the motion record and why, if this was the case, ■ had not submitted the records ■self. The Member responded that the Registrar should have submitted the documents and that ■ was very busy running an accounting practice. During ■ submissions, the Member mentioned “duress and pressure” but did not explain this further. During ■ submissions, the Member alleged that counsel for the Registrar was harassing ■, lying on the record, engaging in sharp practice and “rope-a-dope,” “railroading” ■ and other practices.

Reasons for Denial of Adjournment Request

[26] While the Panel was sympathetic about the situation of the Member’s friend, the Panel noted that incident apparently happened two weeks before the hearing (September 17, 2025). The Member failed to explain or provide evidence about why this unfortunate incident prevented the Member from meeting the deadlines set by CPA Ontario. The Member did not mention this issue in ■ multiple communications with counsel for the Registrar or the Tribunals Office until ■ email dated September 25, 2025 and, in that email, ■ described it as a “medical emergency in ■ household.” In the circumstances, the Panel found that the Member’s explanation about ■ inability to respond to the Registrar’s Motion (filed on September 9, 2025) was not an adequate reason to adjourn the motion.

[27] The Member insisted that ■ had provided medical documents to the Registrar in addition to those produced in the Registrar’s motion record. The Registrar denied this and produced extensive correspondence between CPA Ontario and the Member (reviewed below) that did not reveal that any additional information was provided. In fact, the evidence of the Registrar suggested that the Member had resisted providing

any personal medical information. The Panel found that the Member had ample opportunity to produce this alleged evidence.

- [28] With respect to the Member's argument that there was no urgency to hearing the motion on September 30, 2025, the Panel noted that the matter was referred to the Registrar on June 1, 2022 in the context of the Member's alleged failure to cooperate with an investigation by the Professional Conduct Committee ("PCC") into a complaint of professional misconduct made against the Member in 2019. The Member was advised in July 2024 that ■ was subject to a capacity application commenced by the Registrar. The Panel found that it was in the interests of the parties as well as the public that this application move forward and not be further delayed.
- [29] The Member's arguments referenced in paragraph [22] (d) through (k) are properly characterized as challenges to previous decisions of the Capacity Committee and/or the fairness of the process. These arguments were not relevant to the relief requested in the Registrar's Motion.
- [30] Finally, with respect to the Member's argument that ■ was "ambushed" by the late communications of the Registrar, the Panel found that these communications were largely in response to the issues raised by the Member's last-minute request for an adjournment of the Registrar's Motion. In fact, the Member ■ self emailed the documents marked as Exhibit 6 only a few minutes before the commencement of the hearing. If the Member was referring to the Registrar's provision of names of the proposed physicians, while the Member did not have much time to review these names, ■ review was not required on the day of the motion.
- [31] In conclusion, the Panel found that the Member failed to establish that an adjournment of the Registrar's Motion was warranted. There was insufficient evidence to establish that the Member was prejudiced by the scheduling of the Registrar's Motion or that ■ had further evidence to provide in support of ■ position on the motion. The Member's request for the adjournment was made only two business days before the motion was scheduled to be heard. Given that this matter had been ongoing for many months, it was in the public's interest that the Registrar's Motion be heard without further delay.

III. ISSUE IN MOTION

- [32] The issue in the motion was whether the Registrar established on a balance of probabilities that it was necessary for the Panel to Order that the Member be required to undergo a medical or psychological examination.

IV. ANALYSIS AND DECISION

Background

- [33] In January 2019, CPA Ontario received a complaint about the Member. The PCC directed an investigation into the complaint, and an investigator was appointed to investigate the complaint.
- [34] The PCC investigator requested information from the Member about the complaint but ■ failed to comply with the requests in a timely or complete manner. On April 6, 2022, representatives of the PCC, the Member and counsel for the Member met to discuss

- the Member's failure to cooperate with the investigation. During this meeting, counsel for the Member said that ■ had obtained a letter respecting the Member's health, but did not provide the letter to the PCC.
- [35] The PCC decided to direct allegations under Rule 104.1 of the [CPA Code of Professional Conduct](#) (failure to cooperate with CPA Ontario's regulatory processes).
- [36] By letter dated April 22, 2022, the Member advised the Vice-President, Investigations and Prosecutions of CPA Ontario that ■ had been suffering from serious medical issues. ■ attached a letter from ■ treating physician dated April 4, 2022 which stated that the physician had been treating the Member since 2011 for chronic pain conditions. The Member's physician stated that, as a result of a number of physical and mental conditions, including but not limited to chronic pain, opioid dependence, suicidal ideation and overwhelming depression, the Member was experiencing considerable impairment in ■ ability to function in ■ day-to-day life and a diminished ability to concentrate and to cope. The Member's physician also wrote that the Member was at high risk of further deterioration.
- [37] A few days later, the Member again wrote to CPA Ontario and said that ■ was "screaming in pain 24/7" and had been taking narcotics for over 20 years.
- [38] As a result of this information, the PCC deferred its decision to prosecute the Member for failure to cooperate and instead referred the matter to the Registrar on June 1, 2022 for consideration of a capacity application. On January 18, 2023, the Member was advised by the Registrar that a capacity investigation was commencing and that an investigator had been appointed to conduct the capacity investigation.
- [39] The capacity investigator contacted the Member and asked for ■ consent to obtain information about the Member's medical condition and its treatment directly from the Member's health care professionals. The Member initially consented to the capacity investigator reaching out to one of ■ doctors, but shortly after ■ consented, the Member withdrew ■ consent. Since that time, the Member refused to authorize ■ health care providers to communicate with CPA Ontario.
- [40] Since the capacity investigator could not access any information for the capacity investigation from the Member's health care providers, the Registrar applied to the Capacity Committee. By letter dated July 22, 2024, the Member was advised by the Registrar that there would be an application to the Capacity Committee to consider ■ capacity.
- [41] For the next ten months, the Member and counsel for the Registrar exchanged correspondence. In that correspondence, the following medical information was provided to the Registrar by the Member:
- (a) July 29, 2024 – The Member wrote: "■ suffered] a severe drug overdose due to the incompetence of a physician at a medical clinic. This incident caused ■ significant harm and led to a subsequent heart attack."
 - (b) October 8, 2024 – The Member wrote: "My examination has already been scheduled!!!!" but did not produce any documents from the alleged examination.

- (c) October 25, 2024 – The Member wrote that ■ had undergone “regular psychiatric evaluations for over ten years” but did not produce any supporting documents.
- (d) October 28, 2024 – The Member wrote that ■ had undergone “five professional assessments affirming ■ capacity and competence, as reflected in ■ consistent professional conduct.” No supporting documents were produced.
- (e) March 5, 2025 – The Member referred to ■ “heart attack, poisoning in the medical clinic from Ketamine and related drugs with brain damage at the time.”
- (f) March 20, 2025 – The Member wrote that ■ wished to address “any mischaracterization of the psychiatric reports. There are three reports, none of which raise any negative findings or concerns regarding capacity. They were conducted due to high doses of prescribed narcotics for nerve damage and additional assessment following a clinic-induced drug overdose and resulting medical damage. At no point were these evaluations conducted to assess capacity or impairment.”
- (g) April 3, 2025 – The Member requested an adjournment and produced a letter from ■ treating physician dated April 2, 2025 saying that the Member was at that time experiencing elevated pain levels aggravated from multiple overlapping legal and regulatory proceedings. The physician added: “These additional pressures are placing ■ in an unstable medical state.” The physician also mentioned the Member’s treatment and use of opioid medications for management of ■ condition.
- (h) June 5, 2025 – The Member described ■ self in an email as a “disabled senior professional with multiple serious and chronic conditions, clearly documented by treating physicians.” ■ explained that these conditions included life-threatening pain management incidents, and a cardiac event induced by stress. Included with the email were three letters from ■ treating physician that the Member had never previously provided to CPA Ontario:
 - i. a letter dated September 10, 2019 addressed to “whom it may concern” stating that the Member currently presented with osteoarthritis of the knee, poorly controlled headaches, pure hypercholesterolemia, essential hypertension, opioid dependence, sleep apnea, derangement of the meniscus, and chronic pain. According to the Member, the stress brought on by legal proceedings was causing ■ chronic pain to worsen and ■ blood pressure to spike. ■ treating physician opined that the Member’s condition would improve if legal proceedings were terminated;
 - ii. a letter dated April 4, 2025 that was similar to ■ treating physician’s April 2, 2025 letter (referenced in (g) above); and
 - iii. a letter dated April 28, 2025 stating that ■ treating physician believed that the 90 days granted by the Justice should be respected and that the Member was being subjected to mistreatment that was both unethical and risky.

Analysis

- [42] The Panel's jurisdiction to order that a member undergo a medical or psychological examination to determine if they are incapacitated is as follows:
- (a) Under section 45(3) of the *Act*, if the Capacity Committee determines that it is necessary to obtain the opinion of a physician or a psychologist in order to determine whether a member is incapacitated, the Committee may, on its own or on motion, order the member to undergo a medical or psychological examination.
 - (b) Under section 24 of Regulation 16-1, the Panel may order a member to undergo a medical or psychological examination if it determines it is necessary to obtain the opinion of a physician or psychologist to assist in deciding whether a member is incapacitated.
- [43] The purpose of the examination is to assess whether the member is or has been incapacitated. Section 43 of the *Act* states that a member is "incapacitated" if, by reason of a physical or mental illness, condition or disorder, other infirmity or addiction to or excessive use of alcohol or drugs, the member is incapable of meeting their obligations under the *Act*.
- [44] CPA Ontario has no jurisprudence respecting capacity examinations. However, other regulatory bodies, such as the Law Society of Ontario, have considered this issue. The Panel accepted that the Law Society of Ontario's legislative mandate and their jurisprudence respecting capacity examinations, is applicable to CPA Ontario and may inform CPA Ontario's approach to section 45(3) of the *Act* and section 24 of Regulation 16-1. Both regulators are entrusted with the mandate to fairly regulate their members in the interests of the public.
- [45] The Panel's ability to order an examination must be exercised cautiously as it is highly intrusive into the life of the member which is otherwise private. Any order must be necessary to protect the public but also reasonably balanced to ensure no undue hardship on the autonomy of the member. In [*Law Society of Upper Canada v. Warren Augustine Lyon*](#), the Tribunal recognized the significance of this unique power:
- Ordering a medical examination to which a licensee does not agree, when the results are provided to the Law Society and may be entered into evidence in a legal proceeding, is a significant step that impacts the licensee's autonomy, dignity and privacy. Such orders cannot be made lightly, or without carefully considering whether there is sufficient evidence and strong grounds to support them (paragraph 24).
- [46] In *Lyon*, the Law Society Tribunal correctly pointed out that capacity is distinct from conduct and competence. The primary purpose of an enquiry into the capacity of a professional is public protection, not deterrence. The Tribunal wrote:
- The capacity provisions of the [Law Society] *Act*, which are notably distinct from conduct and competence applications, serve two primary purposes. First, they ensure that there is a mechanism to protect the public when a licensee cannot meet his or her obligations for medical reasons. Second, they recognize that when actions which would

otherwise constitute professional misconduct result from illness or addiction, in some cases it may not be appropriate to treat them as wrongdoing. The focus in a capacity application is on ensuring that the public interest is protected, not deterrence. As required by the [Human Rights Code](#), ...any orders based on a licensee's medical condition must be reasonably necessary to protect the public, and accommodate the disability to the point of undue hardship (paragraph 22).

- [47] In order to determine what is reasonably necessary to achieve the objective of protecting the public and the public interest, the Law Society Tribunal established a two-part test: First, there must exist reasonable grounds to believe that the licensee's ability to practice law may presently be or in the past has been incapacitated. Second, any proposed examination will provide additional and significant assistance in determining the issue of present or past incapacity.
- [48] The Panel applied this test to the evidence available respecting the Member's capacity. First, the Panel found that there were reasonable grounds to believe that the Member was incapable of complying with ■ professional obligations due to physical or mental conditions. The Member ■ self claimed that ■ was unable to cooperate with the PCC investigation and the Registrar's investigation due to health reasons. The Member's inability to meet ■ professional obligations to cooperate with CPA Ontario's regulatory processes was confirmed by the letters from ■ treating physician. The Panel noted that the underlying complaints, which triggered the PCC investigation, were serious, but they were as yet unproven. The mandate of CPA Ontario to investigate these issues, however, was frustrated by the Member's refusal or inability to cooperate with the investigations.
- [49] With respect to the second part of the test, the Panel found that the proposed examination was necessary to determine whether the Member was presently or had been incapacitated. The Panel thoroughly reviewed the communications of the Member with the PCC, Registrar and Tribunals Office (Exhibits 1 and 4) and found that the information that the Member provided about ■ physical and mental health did not provide a sufficiently clear picture of ■ past and present medical and/or psychological issues that may have impacted on ■ ability to comply with ■ professional obligations.
- [50] According to the Member, ■ had undergone regular psychiatric evaluations for over ten years, and these evaluations would be "key evidence" in this proceeding. Yet these evaluations were not produced by the Member. Furthermore, the Member made numerous references to serious and life-threatening issues involving opioids, but it was unclear whether these highly addictive drugs had impacted on ■ ability to meet ■ professional obligations as a CPA. Also, the Member indicated that ■ continued to suffer from chronic pain and depression and self-described as a "disabled senior professional with multiple serious and chronic conditions, clearly documented by treating physicians." Again, there was insufficient information provided by the Member about the impact of these conditions, if any, on ■ ability to meet ■ professional obligations.
- [51] As submitted by the Registrar, the evidence regarding the Member's health to date was incomplete. To the extent that the Member provided anything, it was provided

sporadically by [REDACTED]. For example, the medical excerpts compiled by the Member in “Exhibit X” were dated and highly edited.

- [52] On several occasions, the Member was asked to consent to [REDACTED] health care professionals providing information about [REDACTED] health directly to CPA Ontario. [REDACTED] refused. As a result of the Member’s refusal, there is no current, accurate and complete medical information describing the Member’s diagnosis, prognosis, or treatment.
- [53] The Panel concluded that the Registrar established that it was necessary in the interests of the public for the Panel to order that the Member undergo an examination of [REDACTED] physical and psychological ability to meet [REDACTED] professional obligations as a CPA.

V. ORDER

- [54] The Panel hereby orders:
- i. The Member shall undergo a medical or psychological examination by Dr. [REDACTED] for the purpose of determining and providing:
 - a. an assessment of whether the Member is incapacitated and, if so, to what extent; and
 - b. any further relevant information respecting the medical or psychological issues in the case;
 - ii. The Member shall contact Dr. [REDACTED] before December 19, 2025 to make an appointment for the said examination. The Member will advise the Registrar in writing by December 22, 2025 that [REDACTED] has obtained an appointment for the examination. The examination shall take place before February 28, 2026;
 - iii. The Member shall fully cooperate with the medical or psychological examination;
 - iv. Following the medical or psychological examination, a copy of Dr. [REDACTED]’s report shall be provided to the Member, the Registrar, and filed by the Registrar with the Tribunals Office to be provided to the Panel;
 - v. Costs of the medical or psychological examination by Dr. [REDACTED] shall be borne by the Registrar; and
 - vi. In the event the Member fails to comply with any of the terms of this Order, the Member’s membership with CPA Ontario may be suspended until such time as the Member complies.

DATED this 24th day of November, 2025



John Love, CPA, CMA
Capacity Committee – Chair

Members of the Panel

Jana Mareckova, Public Representative
Michelle Sauv , CPA, CA

Independent Legal Counsel
Susan Heakes, Barrister & Solicitor