

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **John M. Rosenthal (a revoked Member)**, under **Rule 104.2** of the CPA Code of Professional Conduct.

**TO:** John M. Rosenthal

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE NOVEMBER 14, 2025**

**DECISION**

The Panel was satisfied that the Allegations were proven and constituted breaches of Rule 104.2 of the Code of Professional Conduct. The Panel determined that, having breached this Rule, John M. Rosenthal, whose membership was revoked by order of the Discipline Committee on October 1, 2025, committed professional misconduct.

**ORDER**

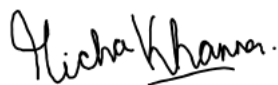
IT IS ORDERED THAT:

1. John M. Rosenthal is prohibited from applying for readmission to membership with the Chartered Professional Accountants of Ontario ("CPA Ontario") until November 14, 2030;
2. John M. Rosenthal shall pay a fine of \$15,000 to CPA Ontario by February 16, 2026;
3. Notice of this Decision and Order, disclosing John M. Rosenthal'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;

AND THAT:

4. John M. Rosenthal shall pay costs of \$3,900 to CPA Ontario by February 16, 2026.

**DATED** this 14<sup>th</sup> day of November, 2025



Richa Khanna, CPA, CA, LPA  
Discipline Committee – Deputy Chair