

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

DISCIPLINE COMMITTEE

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

TO: Mark S. Zaretsky

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 The Panel determined that, having breached this Rule, Mark S. Zaretsky, whose membership was revoked by order of the Discipline Committee on October 1, 2025, committed professional misconduct.

ORDER

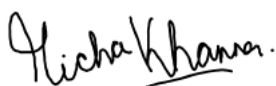
IT IS ORDERED THAT:

1. Mark S. Zaretsky is prohibited from applying for readmission to membership with the Chartered Professional Accountants of Ontario (“CPA Ontario”) until November 14, 2030;
2. Mark S. Zaretsky shall pay a fine of \$15,000 to CPA Ontario by February 16, 2026;
3. Notice of this Decision and Order, disclosing Mark S. Zaretsky’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. Mark S. Zaretsky shall pay costs of \$3,800 to CPA Ontario by February 16, 2026.

DATED this 14th day of November, 2025



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