



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Paul F. Latour, CPA, CGA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Paul F. Latour, CPA, CGA, a member of CPA Ontario:

1. THAT the said Paul F. Latour, in or about the period of October 22, 2024 to July 30, 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 he failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. "192", to which a written reply was specifically required, namely correspondence of Standards Enforcement staff, dated October 8, 2024, October 24, 2024, May 7, 2025, May 15, 2025, May 23, 2025 and June 2, 2025.
2. THAT the said Paul F. Latour, in or about the period of June 26, 2025 to July 30, 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 he failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. "447", to which a written reply was specifically required, namely correspondence of Standards Enforcement staff, dated June 12, 2025 and July 3, 2025.
3. THAT the said Paul F. Latour, in or about the period of June 26, 2025 to July 30, 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 he failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. "459", to which a written reply was specifically required, namely correspondence of Standards Enforcement staff, dated June 12, 2025 and July 3, 2025.

Dated at Toronto, Ontario this 13th day of August, 2025.

A handwritten signature in black ink, appearing to read "Michelle Thomas".

MICHELLE THOMAS, CPA, CGA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE