

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **Paul F. Latour, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct.

TO: Paul F. Latour

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE NOVEMBER 19, 2025

DECISION

The Allegations that Paul F. Latour has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct has been established, and he has been found to have committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. Paul F. Latour shall pay a fine of \$8,000 to the Chartered Professional Accountants of Ontario (“CPA Ontario”) by November 19, 2026;
2. Paul F. Latour shall co-operate with the regulatory process of CPA Ontario by December 19, 2025, by responding to the correspondence from Standards Enforcement staff dated:
 - (a) October 8, 24, 2024, May 7, 15, 23, June 2 and July 11, 2025 (Complaint 1);
 - (b) June 12 and July 3, 2025 (Complaint 2); and
 - (c) June 12 and July 3, 2025 (Complaint 3);
3. Notice of this Decision and Order, disclosing Paul F. Latour’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;
4. In the event that Paul F. Latour fails to comply with the terms of this Order, his membership with CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days of the date of his suspension. In the event that he does not comply within the 30-day period, his membership in CPA Ontario shall be revoked and notice of the revocation of his membership, disclosing his name, shall be given in a manner specified above, and in TheIFP.ca

newspaper serving Halton Hills. All costs associated with this publication shall be borne by Paul F. Latour and shall be in addition to other costs ordered by the panel.

AND THAT:

5. Paul F. Latour shall pay costs of \$3,700 to CPA Ontario by November 19, 2026.

DATED this 19th day of November, 2025

A handwritten signature in black ink, appearing to be 'John Love', written in a cursive style.

John Love, CPA, CMA
Discipline Committee – Deputy Chair