

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **RZN LLP**, under **Rules 201.1 and 502** of the CPA Code of Professional Conduct.

TO: RZN LLP

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE OCTOBER 21, 2025

DECISION

The Panel was satisfied that Allegations 1(a) and (b), 2(a), (b) and (c) were proven and constituted breaches of Rules 201.1 and 502 of the CPA Ontario Code of Professional Conduct. The Panel determined that, having breached these Rules, RZN LLP committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. RZN LLP shall pay a fine of \$50,000 to the Chartered Professional Accountants of Ontario (“CPA Ontario”) by April 21, 2026;
2. Notice of this Decision and Order, disclosing RZN LLP’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:

3. RZN LLP shall pay costs of \$6,000 to CPA Ontario by April 21, 2026.

DATED this 21st day of October, 2025



Jim Huang, CPA, CGA
Discipline Committee – Deputy Chair