



Chartered Professional Accountants of Ontario  
69 Bloor Street East  
Toronto ON M4W 3G7  
T. 416.962.1841 F. 416.962.8900 Toll Free 1.800.387.0735  
[cpaontario.ca](http://cpaontario.ca)

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** RZN LLP

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against RZN LLP, a firm registered with CPA Ontario:

1. THAT the said RZN LLP, in or about the period of May 14, 2025 to July 9, 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 they failed to promptly reply in writing to the communications from CPA Ontario regarding complaint File No. 614499, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 14, 2025, May 29, 2025, June 6, 2025, and June 13, 2025.

Dated at Markham, Ontario this 9th day of July, 2025.

*M.S. Miranda*

---

M.S. MIRANDA, CPA, CA – DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE