

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **RZN LLP**, under **Rule 104.2** of the CPA Code of Professional Conduct.

**TO:** RZN LLP

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE NOVEMBER 14, 2025**

**DECISION**

The Allegation that RZN LLP has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and it has committed professional misconduct.

**ORDER**

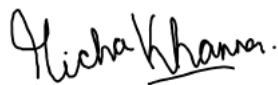
IT IS ORDERED THAT:

1. RZN LLP is deregistered as a firm with the Chartered Professional Accountants of Ontario (“CPA Ontario”) effective the date of this Decision and Order;
2. RZN LLP shall pay a fine of \$15,000 to CPA Ontario by February 16, 2026;
3. 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:

4. RZN LLP shall pay costs of \$3,700 to CPA Ontario by February 16, 2026.

**DATED** this 14<sup>th</sup> day of November, 2025



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