

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **SEIJA MOORE (NÉE MAKELAINEN)**, under **Rule 201.1** of the CPA Code of Professional Conduct.

TO: Seija Moore (née Makelainen)

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE AND REISSUED FEBRUARY 20, 2025

DECISION

The Allegation that Seija Moore (née Makelainen) has breached Rule 201.1 of the CPA Ontario Code of Professional Conduct has been established, and she has been found to have committed professional misconduct.

ORDER

IT IS ORDERED THAT:

1. The Panel remains seized of the issue of sanction in this matter;
2. The sanction phase of the hearing is scheduled on March 21, 2025 at 9:30 a.m. to proceed electronically (via videoconference);
3. By March 5, 2025, the Professional Conduct Committee (“PCC”) shall provide their written submissions and additional authorities with respect to sanction to Seija Moore (née Makelainen) (“Member”), if any, and file same with the Tribunals Office;
4. By March 12, 2025, the Member shall provide the Member’s written submissions and additional authorities with respect to sanction to the PCC, if any, and file same with the Tribunals Office;
5. By March 17, 2025, the PCC shall provide their reply submissions and additional authorities with respect to sanction to the Member, if any, and file same with the Tribunals Office; and

6. Each of the parties' written submissions shall not exceed fifteen (15) pages double-spaced. The PCC's reply submissions, if any, shall not exceed ten (10) pages double-spaced.

DATED this 20th day of February, 2025

A handwritten signature in black ink, appearing to read 'A. Finkel', with a stylized flourish at the end.

Alexandra Finkel, CPA, CA
Discipline Committee – Deputy Chair