



Chartered Professional Accountants of Ontario
69 Bloor Street East
Toronto ON M4W 1B3
T. 416.962.1841 F. 416.962.8900 Toll Free 1.800.387.0735
cpaontario.ca

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Winston Marcellin (Suspended)

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Winston Marcellin, a suspended member of CPA Ontario:

1. THAT the said Winston Marcellin, in or about the period of April 3, 2025 to October 8, 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 he failed to promptly reply in writing to the communications from CPA Ontario to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 14, 2025, June 20, 2025, July 4, 2025, July 18, 2025, and July 28, 2025.

Dated at Grimsby, Ontario this 17th day of October, 2025.

A handwritten signature in cursive script that reads "D. Davoli".

D. DAVOLI, FCPA, FCA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE