

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

**CAPACITY COMMITTEE**

**IN THE MATTER OF:** An application by the Registrar, CPA Ontario, to the Capacity Committee to determine if J. [REDACTED] H. [REDACTED] is incapacitated as defined in section 43 of the *Chartered Professional Accountants of Ontario Act, 2017*, under Regulation 16-1: Capacity.

**TO:** J. [REDACTED] H. [REDACTED]

**AND TO:** Registrar, CPA Ontario

**DECISION AND INTERIM ORDER MADE JANUARY 7, 2026**

**DECISION**

Having heard and reviewed the evidence and submissions of the Registrar, the Panel has determined that J. [REDACTED] H. [REDACTED] is incapacitated as that term is defined in section 43 of the *Chartered Professional Accountants Act, 2017* (the "Act").

**INTERIM ORDER**

1. Pursuant to section 45(9) of the Act, J. [REDACTED] H. [REDACTED]'s membership with the Chartered Professional Accountants of Ontario is suspended effective the date of this Decision and Interim Order; and
2. A further hearing date in this matter is scheduled to proceed on January 23, 2026 at 9:00 a.m. via Zoom.

Dated this 7<sup>th</sup> day of January, 2026



Alexandra Finkel, CPA, CA  
Capacity Committee – Chair