

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

ORDER MADE FEBRUARY 2, 2026

ORDER

On January 7, 2026, the Panel determined that J. [REDACTED] H. [REDACTED] (the "Member") was incapacitated as that term is defined in section 43 of the *Chartered Professional Accountants Act, 2017* (the "Act") and ordered that his membership in the Chartered Professional Accountants of Ontario ("CPA Ontario") be suspended. Upon reviewing the materials provided by the Parties and hearing their oral submissions with respect to the Panel's final order on January 23, 2026, this Panel orders:

1. The suspension of the Member's membership with CPA Ontario imposed on January 7, 2026 shall continue indefinitely until the following terms, conditions, and/or restrictions specified by the Panel are met to the satisfaction of the Registrar:
 - (a) the Member has provided medical evidence that he is capable of meeting his obligations under the *Act*;
 - (b) the Member has given an Undertaking and Acknowledgement, in a form acceptable to the Registrar, in which he undertakes to comply with a prescribed course of treatment and such further restrictions or conditions on his ability to practise accounting in Ontario as deemed appropriate by the Registrar;
 - (c) the Registrar is satisfied that the Member is able to meet any and all of his obligations as a member and under the *Act*, and has notified the Member in writing of that satisfaction; and
 - (d) the Member has met all outstanding regulatory obligations that have accrued during the period of suspension or have arisen as a result of the regulatory scheme in place at the time the suspension is to be lifted.
2. The medical evidence described in paragraph 1(a) shall include:
 - (a) a written report, prepared within thirty (30) days of its delivery directly to the Registrar by one or more of the Member's Treating Healthcare Providers, which shall include:

- i. details of the Member's health condition(s) and/or diagnoses;
 - ii. information regarding their involvement in the Member's treatment;
 - iii. information regarding the nature of the Member's current program/treatment and whether the Member has complied with their treatment recommendations;
 - iv. a medical opinion as to whether the Member is capable of meeting his obligations as a member and under the *Act*;
 - v. confirmation that the Member has been in stable recovery and capable of meeting his obligations as a member for the prior three (3) months and that to the best of their knowledge, the Member can return safely to practice; and
 - vi. information pertaining to whether the Member requires continued treatment, or other monitoring or practice restrictions to practice accounting safely, and if so, what those should be and for how long; and
- (b) The Member shall assist the Registrar in identifying and obtaining information, including contact information, from Treating Healthcare Providers who, from the date of this Order, have provided the Member treatment for health condition(s) that prevent the Member from meeting his obligations under the *Act*. The Member shall provide any necessary written consents to permit the Registrar to obtain confirmation from such practitioners.
3. For a period of three (3) years from the date the suspension is lifted or until such time as the Member's treating psychiatrist is of the view that the Member is in a position to meet his obligations without further treatment, the Member shall provide to the Registrar every six (6) months, confirmation in writing from his treating psychiatrist that he is compliant with treatment and continues to be capable of meeting his obligations under the *Act*.

Dated this 2nd day of February, 2026



Alexandra Finkel, CPA, CA
Capacity Committee – Chair