

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** A proposed Settlement Agreement between the Professional Conduct Committee of the Chartered Professional Accountants of Ontario and **Jeffrey M. Lingard, CPA, CA.**

**TO:** Jeffrey M. Lingard

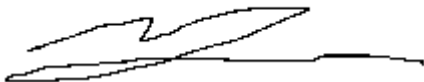
**AND TO:** The Professional Conduct Committee

**DECISION MADE MARCH 10, 2026**

**DECISION**

After considering the submissions of the parties and the proposed Settlement Agreement itself, the Panel hereby approves the Settlement Agreement, dated January 22, 2026.

**DATED** this 10<sup>th</sup> day of March, 2026



Marcus Lam, CPA, CA, LPA  
Discipline Committee – Deputy Chair