

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **VALENTINA MULLAI, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Code of Professional Conduct.

**TO:** Valentina Mullai

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE MARCH 6, 2026**

**DECISION**

The Allegation that Valentina Mullai has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct have been established, and she has been found to have committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Valentina Mullai shall cooperate with the regulatory process of the Chartered Professional Accountants of Ontario (“CPA Ontario”) by responding to the correspondence from Standards Enforcement staff dated July 21, 2025, by April 5, 2026;
2. Valentina Mullai shall pay a fine of \$5,000 to CPA Ontario by September 6, 2027;
3. Notice of this Decision and Order, disclosing Valentina Mullai’s name, is to be given in the form and manner determined by the Discipline Committee:
  - (a) to all members of CPA Ontario;
  - (b) to all provincial bodies;

and shall be made available to the public;

4. In the event Valentina Mullai fails to comply with the terms of this Order, her membership with CPA Ontario shall be suspended until such time as she does comply, provided that she complies within 30 days of the date of her suspension. In the event that she does not comply within the 30-day period, her membership in CPA Ontario shall be revoked and notice of the revocation of her membership, disclosing her name, shall be given in the manner specified above and published in the *Toronto Star*. All costs associated with this publication shall be borne by Valentina Mullai and shall be in addition to any other costs ordered by the Panel.

AND THAT:

5. Valentina Mullai shall pay costs of \$3,400 to CPA Ontario by September 6, 2027.

**DATED** this 6<sup>th</sup> day of March, 2026

*Kane Porter*

Kane Porter, CPA, CA  
Discipline Committee – Deputy Chair