

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

THE CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: David Hillier, CPA, CMA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee hereby makes the following Allegation of professional misconduct against David Hillier, CPA, CMA, a member of CPA Ontario:

1. THAT the said David Hillier, in or about the period September 1, 2002 through December 31, 2005, while employed as the Controller of "ACCI", committed an act discreditable to the profession, contrary to CMA Ontario Bylaws section 21(d)(ii), as amended from time to time, in that he misappropriated approximately \$335,000 USD from ACCI by receiving payments as compensation for his participation in a fraudulent scheme whereby he concealed fictitious invoices totaling over \$2,750,000 in ACCI's accounting records.

Dated at Guelph, Ontario, this 26th day of June, 2017



D. J. CREMASCO, FCPA, FCA, CHAIR
PROFESSIONAL CONDUCT COMMITTEE