

**CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF AN APPLICATION
FOR MEMBERSHIP BY:**

B [REDACTED] Z [REDACTED], Applicant

NOTICE OF REFERRAL FOR A HEARING

Pursuant to section 14 of Regulation 7-1, adopted by Council under the *Chartered Professional Accountants of Ontario Act, 2017*, and the By-law governing the Chartered Professional Accountants of Ontario ("CPA Ontario"), I hereby request the Admission and Registration Committee to convene an oral hearing in respect of this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant applied for membership with the CPA Ontario on October 14, 2021. Having reviewed the application for membership, I am not satisfied that the Applicant has provided evidence of good character as required under s.14 of Regulation 7-1.
2. The particulars are as follows:
 - a. In his application for admission to membership, the Applicant answered "yes" to the question, "Have you ever been found guilty of a criminal offence or other similar offence for which a pardon has not been granted or are there any other charges pending against you"?
 - b. The questionnaire the Applicant submitted with his application indicates that he was charged with violating:
 - i. Section 4(1) of the *Controlled Drug and Substances Act*, for possession of cocaine and methylenedioxymethamphetamine (MDMA); and
 - ii. Section 5(2) of the *Controlled Drug and Substances Act* for possession of marijuana for the purpose of trafficking.
 - c. The incident occurred on May 13, 2014. The Applicant entered a guilty plea on July 8, 2015. The Applicant was sentenced on July 8, 2015, with the following conditions:
 - i. Fine of \$2,500 to be paid within 90 days, plus a victim fine surcharge of \$375; and

- ii. 10-year mandatory weapons prohibition order.
 - d. The Applicant was not registered as a Student with CPA Ontario at the time of the conviction. The Applicant applied for registration as a Student with CPA Ontario on November 16th, 2017.
 - e. The student application form at the time asked the question: “Have you ever been convicted of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?” The Applicant responded “No”. There is no record of the Applicant disclosing the convictions to CPA Ontario in his application for registration.
 - f. The Applicant was subsequently registered as a Student on January 1, 2018.
 - g. The CPA Ontario Code of Professional Conduct applied to students at the time of the Applicant’s registration until November 19th, 2018, when it was replaced by requirements in the CPA Ontario Student Code of Conduct. Both Codes require the disclosure of illegal activity.
 - h. The Applicant disclosed the incident to CPA Ontario in October 2020 while he was a student.
3. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

August 30, 2022

Date



Heidi Franken, CPA, CA
Registrar