

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 6-1

ADMISSION AND REGISTRATION COMMITTEE

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, effective as of November 19, 2018 and as amended to April 30, 2021.

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**REGULATION 6-1
ADMISSION AND REGISTRATION COMMITTEE**

Application

This Regulation deals with the powers and obligations of the Admission and Registration Committee to hear and decide matters and appeals, and to review decisions. This Regulation applies to Members, Firms, Students, and applicants for admission to membership and registration as Firms or Students.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and By-law, and for the purpose of this Regulation:
 - 1.1 “Board” means the Public Accounting Licensing Board;
 - 1.2 “Panel” means a panel of the Admission and Registration Committee constituted in accordance with section 7;
 - 1.3 “Potential Capacity Application” means a matter where there are reasonable grounds to believe a Member may be Incapacitated;
 - 1.4 “Request for Review” means the originating process for a review set out in section 40;
 - 1.5 “Secretary” means the secretary to the Admission and Registration Committee.

Jurisdiction

2. The Admission and Registration Committee is established under the Act and the By-law and has the powers of a statutory tribunal under the Statutory Powers Procedure Act.
3. The Admission and Registration Committee shall:
 - 3.1 hear and decide:
 - 3.1.1 matters of good character and matters where credibility is in issue referred by the Registrar or the Board under the Regulations; and
 - 3.1.2 applications for a Public Accounting Licence referred by the Board under the Regulations;
 - 3.2 hear and decide appeals from decisions of the Registrar where a right to appeal to the Admission and Registration Committee is provided in the Regulations;
 - 3.3 review decisions of the Board, as provided in the Regulations; and

- 3.4 regulate the processes and procedures for the hearings, appeals, and reviews before the Admission and Registration Committee,
- in accordance with the by-laws and Regulations.

Composition

4. The Admission and Registration Committee shall usually consist of 15 to 30 members, including a Chair, at least two Deputy Chairs, and between three and four public representatives. The Admission and Registration Committee members shall generally be representative of CPA Ontario's membership by occupation, geographic location, and shall include public accounting licensees or persons who held a public accounting licence within the three year period prior to their current appointment to the Admission and Registration Committee. The Head, Adjudicative Tribunals is an *ex officio* member of the Admission and Registration Committee, and is exempt from the provisions of section 5.
5. The Admission and Registration Committee members shall be appointed for an initial one year term, and shall be eligible for reappointment for a maximum of three additional three year terms. The Council may extend the maximum term of an Admission and Registration Committee member in extraordinary circumstances.
6. The Chair and Deputy Chairs of the Admission and Registration Committee shall be appointed from among the Admission and Regulation Committee members for a two year term, and shall be eligible for reappointment for a maximum of three additional two year terms. The Council may extend the maximum term of the Chair in extraordinary circumstances.

Panels and Quorum

7. All hearings, appeals and reviews before the Admission and Registration Committee shall be heard by a Panel constituted as follows:
- 7.1 each Panel shall include at least three Admission and Registration Committee members including, where the subject matter of the hearing relates to the Practice of Public Accounting:
- 7.1.1 a public representative; and
- 7.1.2 a public accounting licensee or a person who held a public accounting licence within the three year period prior to their current appointment to the Admission and Registration Committee;
- 7.2 each Panel shall usually be chaired by the Admission and Registration Committee Chair or a Deputy Chair, but may be chaired by another Admission and Registration Committee member in exceptional circumstances, at the

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discretion and direction of the Admission and Registration Committee Chair;
and

- 7.3 the Head, Adjudicative Tribunals shall not sit on a Panel considering the merits of a hearing, appeal or review.
8. The Chair and Deputy Chairs of the Admission and Registration Committee and the Head, Adjudicative Tribunals are empowered to decide all matters referred to in section 3.4, including the adoption of Rules.

Hearings

9. All hearings before a Panel under section 3.1 shall be conducted in accordance with the Rules.
10. The parties to a hearing under section 3.1 shall be the person directly impacted by the order being sought and the person at CPA Ontario referring the matter.
11. All hearings:
- 11.1 under section 3.1.1 shall be oral hearings; and
 - 11.2 under section 3.1.2 shall be written hearings unless:
 - 11.2.1 the hearing involves matters of good character or matters where the credibility of the Member is in issue, in which case the hearing shall be an oral hearing; or
 - 11.2.2 the Panel orders otherwise in accordance with the provisions set out in the Rules.
12. A Panel may, at any time, seek the advice of independent counsel. The Head, Adjudicative Tribunals may act as independent counsel. Any advice from independent counsel on an issue before the panel during the course of a hearing shall be given on the record. All parties shall have the opportunity to make submissions on that advice. The Panel is not bound by the advice of independent counsel.
13. A Panel shall consider the evidence and determine if, on the evidence, the party bearing the onus in the hearing has met that onus on the balance of probabilities.
14. Only members of the Panel hearing a matter shall participate in deliberations and make any decision and order on the matter before them in the hearing.
15. A Panel exercising the authority set out in section 3.1 shall have the power to make such decision and order as provided in the Regulation in which the power to refer the matter to the Admission and Registration Committee is set out.
16. A party to a hearing under:

- 16.1 section 3.1.1; and
 - 16.2 if the hearing involves matters of good character or matters where the credibility of the Member is in issue, section 3.1.2,
- may appeal the Panel's decision and order to the Appeal Committee.
- 17. Except as provided in section 16.2, the Panel's decision or order made under section 3.1.2 is final.

Appeals

- 18. All hearings of appeals before a Panel under section 3.2 shall be conducted in accordance with the provisions in the Rules applicable to appeals and this Regulation.
- 19. The parties to an appeal under section 3.2 shall be the person directly impacted by the decision and the Registrar.
- 20. All hearings of appeals shall be written hearings unless the Panel orders otherwise in accordance with the provisions set out in the Rules.
- 21. The Panel shall not rehear a matter on appeal, but shall decide if, on the record, the final decision and order made are reasonable on the evidence and law.
- 22. A Panel may, at any time, seek the advice of independent counsel. The Head, Adjudicative Tribunals may act as independent counsel. Any advice from independent counsel on an issue before the panel during the course of an appeal hearing shall be given on the record. All parties shall have the opportunity to make submissions on that advice. The Panel is not bound by the advice of independent counsel.
- 23. Only Panel members hearing an appeal shall participate in deliberations and make any decision and order on the appeal.
- 24. The Panel has the power to:
 - 24.1 dismiss the appeal;
 - 24.2 vary the final decision and/or order of the decision maker appealed from, and make any decision and order that the decision maker appealed from could have made; or
 - 24.3 refer the matter back to the original decision maker.
- 25. The Panel's decision on an appeal is final.

Reconsiderations

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26. The Admissions and Registration Committee may reconsider a decision or order made under sections 3.1 or 3.2:
- 26.1 at any time after the fifth anniversary of the decision or order becoming final, if:
 - 26.1.1 there has been a material change in circumstances that makes the decision or order, or a part of the decision or order, unnecessary;
 - 26.1.2 there has been a material change in circumstances that obstructs or impedes the purpose and intent of the decision or order, or a part of the decision or order;
 - 26.1.3 there has been a material change in circumstances that makes the decision or order, or a part of the decision or order, incapable of being reasonably complied with or fulfilled; or
 - 26.1.4 the decision or order, or a part of the decision or order, is no longer legally valid or enforceable;
 - 26.2 at any time, if:
 - 26.2.1 one or more of the conditions set out in sections 26.1.2, 26.1.3, or 26.1.4 exist; and
 - 26.2.2 the decision or order (or a part of the decision or order) will result in a miscarriage of justice that may be prevented by the reconsideration.
27. The Panel hearing a motion for reconsideration may include Panel members who did not participate in the decision or order being reconsidered.
28. The responding party to a motion under section 26 shall be the person or Committee at CPA Ontario that was the party to the hearing or appeal on the original hearing or appeal.
29. The party bringing the motion under section 26 bears the onus of establishing, on a balance of probabilities, that the reconsideration should be granted.
30. After hearing the motion for reconsideration, the Panel may:
- 30.1 confirm the decision or order in whole or in part;
 - 30.2 strike the decision or order in whole or in part; or
 - 30.3 vary the decision or order in whole or in part, on such terms and conditions and with such restrictions as the Panel considers appropriate.
31. In the case of decisions or orders originally made under section 3.1, a party may appeal the Panel's decision under section 30 to the Appeal Committee. In all other cases the Panel's decision shall be final.

Applications for Readmission

32. An application for:
- 32.1 readmission after an order revoking membership made by the Admission and Registration Committee; or
 - 32.2 reregistration as a Student or admission to Membership, after an order deregistering the Student made by the Admission and Registration Committee,
- under Regulations 7-1 and 9-1 requires a motion for reconsideration of the original order by the Admission and Registration Committee.
33. The Panel hearing a motion under section 32 may include Panel members who did not participate in the decision or order being reconsidered.
34. The responding party to a motion under section 32 shall be the Registrar.
35. Before bringing a motion under section 32, the applicant shall obtain written confirmation from the Registrar that the applicant otherwise meets the requirements for readmission, reregistration or admission as provided in Regulations 7-1 or 9-1.
36. If the confirmation referred to in section 35 cannot be obtained only because:
- 36.1 the applicant has not provided evidence of good character satisfactory to the Registrar; or
 - 36.2 the Registrar requires assessment of the applicant's credibility,
- the Registrar shall provide confirmation that all other requirements for readmission, reregistration, or admission as provided in Regulations 7-1 or 9-1 have been met.
37. The applicant on a motion under section 32 bears the onus of establishing that:
- 37.1 the confirmation under section 35 or section 36 has been obtained;
 - 37.2 in the case of a confirmation under section 36, that:
 - 37.2.1 the applicant is of good character; or
 - 37.2.2 that the issue of the applicant's credibility should be resolved in the applicant's favour,as the case may be;
 - 37.3 the requirements for reconsideration provided in section 26 have been met; and

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- 37.4 the applicant has abided by all terms of the order revoking membership or deregistration, as the case may be.
- 38. If the Panel is satisfied that the provisions of section 37 have been met, it may:
 - 38.1 grant the application for readmission, reregistration, or admission on such conditions and restrictions as the Panel considers appropriate; and
 - 38.2 vary or strike the original order as provided in sections 30.2 and 30.3.
- 39. A party may appeal the Panel's decision to the Appeal Committee.

Review

- 40. All reviews by a Panel under section 3.3 shall be conducted as follows:
 - 40.1 Reviews shall be commenced by a Request for Review, which shall include:
 - 40.1.1 the grounds for the review;
 - 40.1.2 a copy of the decision to be reviewed;
 - 40.1.3 a copy of each document relevant to the review that was before the Board at the time that it made its decision; and
 - 40.1.4 the written submissions of the applicant on the review.
 - 40.2 The applicant on a review shall file the Request for Review with the Secretary:
 - 40.2.1 within 30 Days of the decision being reviewed; or
 - 40.2.2 after 30 Days, only with leave of the Panel or the Head, Adjudicative Tribunals.
 - 40.3 The Secretary shall:
 - 40.3.1 forward the Request for Review to the Board; and
 - 40.3.2 request the Board to provide any additional information, documents, and materials relevant to the review that was before the Board at the time that it made its decision.
- 41. After considering the Request for Review and any additional information, documents and materials provided under section 40.3.2, the Panel may refer an application back to the Board if the Board:
 - 41.1 acted outside its jurisdiction;

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- 41.2 acted contrary to the rules of natural justice and procedural fairness applicable in the circumstances; or
 - 41.3 did not give appropriate consideration to all of the evidence that was before the Board at the time that the original decision was made.
42. The Panel's decision on a review is final.

Orders, Decisions, and Reasons

- 43. The decision or order of a Panel is final when it is pronounced, except that the Panel or the Secretary may at any time correct minor administrative errors in the decision, order, or reasons of a Panel.
- 44. The Panel shall provide its final order, decision, and reasons, if applicable, in writing, to all parties.

Capacity Determinations

- 45. If a party to a hearing, appeal, or review has been referred to the Registrar for consideration as a Potential Capacity Application, or if the issue of the capacity of the party arises during an Admission and Registration Committee hearing, appeal, or review, the Panel shall determine if the party is competent to participate in the hearing, appeal, or review and, if the Panel determines that the party is not competent to participate, the Panel shall stay the hearing, appeal, or review on such terms as it deems appropriate.
- 46. In all cases where the Panel has not stayed a hearing as provided in section 45 and where evidence is presented on the capacity of the party, the Panel shall consider the evidence in the same manner as it would consider any other evidence properly before it in reaching its decision and/or making an order.
- 47. If the party referred to in section 45 has not been referred to the Registrar for consideration as a Potential Capacity Application, and if the Panel determines that there are reasonable grounds to believe a party who is a Member may be Incapacitated, the Panel shall, at the conclusion of the hearing, appeal, or review, refer the matter to the Registrar as a Potential Capacity Application.

Notice to be Provided by the Admission and Registration Committee

- 48. Notice of the time, date and place of:
 - 48.1 hearings under section 3.1.1;
 - 48.2 hearings under section 3.1.2 that involve matters of good character or matters where the credibility of the Member is in issue; and
 - 48.3 reconsiderations of matters referred to in sections 48.1 and 48.2,

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not including the name of the subject Member, Student, or applicant shall be posted on CPA Ontario's website, along with notice that the hearing is not open to the public.

49. In the case of hearings under section 3.1.1, hearings under section 3.1.2 that involve matters of good character, or matters where the credibility of the Member is in issue and reconsiderations of matters referred to in sections 48.1 and 48.2, the decision, order, and written reasons of the Admission and Registration Committee, with the name and other identifying information of the subject Member, Student, or applicant removed, shall be posted on a publicly accessible area of CPA Ontario's website.
50. The Admission and Registration Committee shall report on the disposition of every hearing, appeal, and review referred to it and of any decision to stay a hearing or appeal under section 45:
 - 50.1 to the parties;
 - 50.2 to the Council; and
 - 50.3 if the subject of the matter is licensed or authorized to practise public accounting, to the Public Accounting Standards Committee, along with the written reasons for the decision, disclosing the name of the subject.