

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: A good character hearing into A■■■■-K■■■ B■■■■■■■■, an applicant for admission to membership with the Chartered Professional Accountants of Ontario, pursuant to Regulation 7-1: Admission to Membership, Obligations and Standing, as amended

BETWEEN:

A■■■■-K■■■ B■■■■■■■■

-and-

**REGISTRAR, CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

APPEARANCES:

For the Applicant, A■■■■-K■■■ B■■■■■■■■:	Self-represented
For the Registrar:	Lara Kinkartz, Counsel
Heard:	January 25, 2022
Decision and Order effective:	January 25, 2022
Release of written reasons:	February 25, 2022

REASONS FOR THE DECISION MADE FEBRUARY 25, 2022

I. INTRODUCTION

[1] This hearing was held by videoconference to determine whether the Applicant, A■■■■-K■■■ B■■■■■■■■ (the “Applicant”) was of good character at the time of the hearing and thereby met the requirements for admission to membership in the Chartered Professional Accountants of Ontario (“CPA Ontario”).

- [2] The Registrar referred the Applicant's application for membership in CPA Ontario to the Admission and Registration Committee (the "ARC") following an investigation that found that ■■■ had provided misinformation to CPA Ontario about the name of ■■■ manager when ■■■ submitted two Practical Experience Requirement forms ("PER Forms").
- [3] For reasons set out below, the Panel found that the Applicant provided satisfactory evidence that ■■■ was a person of good character at the time of the hearing and met the qualifications for membership. Upon being advised that the Applicant met all other requirements for admission to membership, the Panel ordered that the Registrar admit the Applicant to membership of CPA Ontario.

II. BACKGROUND AND FACTS

Applicant's Background and Events Leading to ■■■ Misconduct

- [4] The Applicant became a registered student with CPA Ontario on February 25, 2015.
- [5] After ■■■ graduated from university, ■■■ began work as a Tax Officer at the Bank of Nova Scotia (the "Bank") in 2015. The Applicant worked on a team managed by MJ until the end of 2017 where ■■■ was responsible for tax compliance of clients of the Bank. In ■■■ role as Tax Officer, the Applicant supervised the work of tax administrators, who prepared the initial draft of the client's tax return. The Applicant would then review the tax return for compliance purposes. MA was one of the tax administrators who worked the Applicant.
- [6] The Applicant testified that when ■■■ started working under the supervision of MJ, ■■■ explained to him the importance of obtaining ■■■ CPA designation and why ■■■ needed to submit ■■■ practical experience forms on a timely basis to CPA Ontario. MJ was not a CPA. The Applicant listed MJ as ■■■ supervisor in a pre-assessment form. When the Applicant was required by CPA Ontario to amend ■■■ practical experience forms by CPA Ontario from time to time, the Applicant would provide the amended forms to MJ and then re-submit the forms to CPA Ontario.
- [7] The Applicant testified that MJ was extremely tardy in reviewing ■■■ practical experience forms. On several occasions, ■■■ had to remind him multiple times that they needed to be completed. Over time, ■■■ came to believe that ■■■ success as a CPA was not important to MJ as he did not prioritize his review of ■■■ practical experience forms. In his testimony,

MJ said that he would sometimes forget to “*action the items*” when the Applicant submitted ■ practical experience forms to him.

- [8] The evidence of the Applicant and ■ character witnesses, discussed in more detail below, was that while ■ was working under the supervision of MJ, there were disagreements and ■ was dissatisfied with his management style. In particular, the Applicant expressed a great deal of frustration to these witnesses at the time about MJ’s failure to prioritize his review of ■ CPA Ontario forms. ■ was concerned that his inattentiveness to the CPA Ontario requirements for submitting these forms would impact negatively on ■ CPA program.
- [9] In early 2017, the Applicant was transferred to another division of the Bank, where ■ worked as an Assistant Manager. The Applicant testified that ■ was very excited about this move because ■ new position was more senior and ■ loved tax work. ■ supervisor, RM, was new to the department and they had a better working relationship than the Applicant had with MJ. RM was not a CPA.
- [10] Early on in ■ new position, the Applicant requested time off later in the year so that ■ could get married out of the country. RM initially agreed that ■ could take the time off, however another employee (who was at the time at the same level as the Applicant) intervened and RM changed his decision. The Applicant was very distressed and concluded that ■ could not rely on RM.
- [11] On January 21, 2019, the Applicant submitted two PER Forms to CPA Ontario: one for the period of November 27, 2017 to May 3, 2018, and the other for the period from May 4, 2018 to September 14, 2018. In the PER Forms, the Applicant stated that ■ supervisor was MA (rather than RM). ■ testified that the content of the PER Forms which set out ■ practical experience while working under the supervision of RM was completely accurate, however MA was not ■ supervisor.
- [12] On January 13, 2020, an Employer Relations Officer of CPA Ontario conducted a Completion Assessment of the Applicant’s fulfillment of ■ practical experience requirement. They sent an email to MJ (the Applicant’s previous supervisor) on January 13, 2020 requesting verification of the employment experience information contained in ■ PER Forms.

- [13] MJ responded to CPA Ontario by email the next day. He indicated that the name of the Applicant's supervisor during the timeframe of the PER Forms was RM. He added that MA was a colleague of the Applicant and that the Applicant had supervised MA when ■■■ worked as a Tax Officer.
- [14] The Employer Relations Officer contacted the Applicant by email in the late morning of January 14, 2020 and asked ■■■ to confirm that MA was ■■■ supervisor at the Bank for the period from November 27, 2017 to September 14, 2018. The Applicant initially confirmed that MA was ■■■ supervisor, but hours later, ■■■ acknowledged that ■■■ reported to RM for the entirety of the period in question.
- [15] The Employer Relations Officer then asked the Applicant why ■■■ had stated that MA was ■■■ supervisor. The Applicant replied that ■■■ did not want to take up RM's time and that ■■■ had a hard time getting RM to review ■■■ PER Forms. ■■■ said that ■■■ was worried about missing CPA Ontario filing deadlines.
- [16] On January 27, 2020, the Director of Employer Relations sent a letter to the Applicant asking ■■■ to provide a detailed explanation about why ■■■ had listed the incorrect supervisor on ■■■ PER Forms. In an email to CPA Ontario dated January 30, 2020, the Applicant apologized to CPA Ontario for reporting incorrect information on ■■■ PER Forms. ■■■ explained that ■■■ knew that ■■■ actions were wrong when ■■■ listed the wrong supervisor. ■■■ wrote:
- "I understand that doing so was not a good thing and it is something the profession do [sic] not want and with the exception of that one job reporting period... I have always abided by the rules of the profession and I intend to do so going forward...

I sincerely apologize for what I reported and I would like to advise that this is not a behaviour that will be repeated..."*
- [17] CPA Ontario subsequently contacted RM and he confirmed that the content of the PER Forms was correct. (Ultimately, CPA Ontario did not consider the experience related in the PER Forms as part of the Applicant's practical experience requirement because ■■■ was able to meet the practical experience requirements from other sources.)
- [18] After working at the Bank, the Applicant worked for a municipality. When ■■■ submitted the pre-assessment form for this practical experience to CPA Ontario, the Applicant

mistakenly wrote ■■■ own name where ■■■ should have written the name of ■■■ supervisor. ■■■ explained that this was a typographical error and corrected the form when it was brought to ■■■ attention by CPA Ontario. The Panel accepted this evidence (which was corroborated by other witnesses) and did not consider it relevant to the issues in the hearing.

Applicant's Insight into ■■■ Misconduct

- [19] The Applicant testified that when ■■■ submitted the PER Forms to CPA Ontario, ■■■ had lost faith in Bank management's support of ■■■ pursuit of ■■■ CPA designation. ■■■ described ■■■self at that time as "a person who liked to avoid things" and ■■■ took the easy way out by listing MA as ■■■ supervisor. As confirmed by ■■■ character witnesses, obtaining ■■■ CPA Ontario designation was the most important thing in the Applicant's life; it was something that ■■■ had worked hard to achieve since ■■■ teens. ■■■ testified that ■■■ was frightened that ■■■ would not complete ■■■ practical experience because ■■■ managers did not prioritize ■■■ career and ■■■ feared that ■■■ would lose months of hard work and practical experience due to their inattention.
- [20] The Applicant testified that looking back, ■■■ now realized that this was a terrible error in judgment. ■■■ regretted that ■■■ did not give RM a chance or deal with the issue more directly. The Applicant said that ■■■ took the easy way out by naming MA as ■■■ supervisor because MA, who also wanted to be a CPA, understood the urgency and importance of verifying ■■■ PER Forms. ■■■ testified that ■■■ had no intention of deceiving CPA Ontario about ■■■ completion of ■■■ practical experience requirements.
- [21] The Applicant was asked on cross-examination why ■■■ had not immediately admitted that MA was not ■■■ supervisor when ■■■ was contacted by CPA Ontario. The Applicant replied that ■■■ was trying to avoid the issue and instead of doing what was right, ■■■ again took the easier route.
- [22] Counsel for the Registrar asked the Applicant what ■■■ would do today in the same circumstances. The Applicant said that ■■■ would approach MJ and RM directly and explain the importance of their verification of ■■■ PER Forms. If they were not responsive, ■■■ would go to their supervisors or the HR Department. The Applicant explained that while this approach would be difficult for ■■■ because of the possible "blow back" from ■■■ direct supervisors, ■■■ now knew that it would be the right thing to do. ■■■ now

appreciated that ■■■ misconduct reflected badly on the CPA profession, ■■■ organization and ■■■ self.

[23] The Applicant testified that since this incident, ■■■ had worked hard to confront challenging situations and ■■■ would engage in “*hard conversations*” where necessary. For example, in ■■■ current role, the Applicant explained while conducting performance reviews of ■■■ staff, ■■■ at times had to deliver reviews that were not positive and that might potentially have a negative impact on ■■■ working relationship with staff. ■■■ appreciated that this was a necessary part of professional life.

[24] Finally, the Applicant explained that ■■■ sought counselling after the incident. The objective of the counselling was to help ■■■ to overall be a more confident person. ■■■ understood that given ■■■ difficult childhood, ■■■ had become an introverted loner who was fiercely independent. ■■■ now recognized that ■■■ should ask for help when needed and that collaboration was an important part of being a professional. ■■■ testified that ■■■ was now able to take on situations that made ■■■ feel uncomfortable and avoid taking the easier route.

Character Evidence

[25] The Applicant provided the Registrar with four reference letters, two of which were written by Witness A and Witness B, who testified at the hearing. All of these referees were fully advised of the good character issues by the Applicant well in advance of the hearing.

[26] Witness A testified that she became the Applicant’s foster mother when the Applicant was 16 years old. She spoke briefly about the Applicant’s difficult childhood, saying ■■■ had been dealt a hard hand in life. Witness A was very proud of what the Applicant had achieved through hard work and perseverance.

[27] Witness A recalled that a few days after the Applicant had elatedly called her to say that ■■■ had passed ■■■ final CPA Ontario exams, the Applicant texted her to tell her that CPA Ontario was investigating ■■■ in respect of the incorrect information ■■■ had provided to CPA Ontario in the PER Forms. She said that the Applicant was mortified and devastated. Witness A was shocked when she learned what had happened because it was out of character for the Applicant, who she described as a person who always lived on a straight and narrow path. Witness A described at length the many conversations that they had

about what had happened and the Applicant's ill-advised thought process in early 2019 that led to ■■■ poor decision.

[28] Witness A testified between 2016 and 2019, the Applicant had expressed ■■■ frustrations with ■■■ managers at the Bank and ■■■ lack of trust in the Bank leadership. The Applicant had confided in Witness A that ■■■ did not feel that ■■■ could rely upon ■■■ Bank managers to support ■■■ career.

[29] Witness A explained that when CPA Ontario contacted ■■■ in January 2020, the Applicant immediately realized that ■■■ should have given RM the opportunity to help ■■■ with ■■■ PER Forms and that ■■■ should not have assumed that he would not support ■■■. The Applicant expressed tremendous guilt about ■■■ actions to Witness A. She said that the Applicant took full responsibility for ■■■ mistake without minimizing it and appreciated that ■■■ should not have taken the easy route or short cuts. Over time, the Applicant engaged in self-reflections where ■■■ had to acknowledge the effect that ■■■ personal life challenges had on ■■■ ability to trust others and to confront difficult situations. When the Applicant continued to be hard on ■■■ self for this mistake, Witness A encouraged ■■■ to get counselling, which ■■■ did.

[30] Witness B testified at the hearing on behalf of the Applicant. Witness B had met the Applicant at church and she always found that the Applicant was a "straight shooter." Like Witness A, Witness B had been fully informed about the issues and said that the Applicant now had better insight into ■■■ personal issues that resulted in a poor work and professional decisions. Witness B testified about the Applicant's considerable remorse about what happened and about their long talks about why this happened and how to prevent it in the future. She said that the Applicant had greatly matured in the last year.

[31] Witness B testified that since the incident, the Applicant had become involved in community work, including being a mentor at a local college for business students and offering free tax services for residents in their city. She said that ■■■ has used ■■■ experience with the Bank and CPA Ontario to help prevent others from making the same mistakes that ■■■ made. Witness B was confident that the Applicant would never make the same mistakes again.

[32] The two other references who provided supporting letters on behalf of the Applicant referred to the Applicant's struggles to become a CPA and ■■■ acceptance of responsibility

for ■■■ mistake. One referee assured CPA Ontario that the Applicant had a good moral compass and urged the Panel to find that ■■■ is not defined by ■■■ one mistake.

III. ISSUE IN THIS HEARING

[33] The issue in this application was whether all of the evidence provided by the Applicant demonstrated, on a balance of probabilities, that ■■■ was of good character at the time of the hearing and could be admitted as a member to CPA Ontario.

[34] The Panel noted that the Registrar did not refer this matter to the ARC on the basis that the Applicant had provided information or a document to the Registrar that was false or misleading (section 6.2 of Regulation 7-1). If the Registrar had made that finding, they were required by section 6.2 to refuse the Applicant's request for admission to membership. Furthermore, if the Registrar found that the Applicant's credibility was at issue, they were required to ask the ARC to make a determination about ■■■ credibility under section 15 of Regulation 7-1. The Registrar did not make this request in the Notice of Referral. As a result of these positions taken by the Registrar related to sections 6.2 and 15 of Regulation 7-1, the Panel only had jurisdiction to consider was whether the Applicant had established that ■■■ was a person of good character at the time of the hearing.

IV. DECISION

[35] The Panel found that the Applicant established on a balance of probabilities that ■■■ was of good character at the time of the hearing. For reasons set out below, the Panel ordered that the Applicant be admitted as a member of CPA Ontario.

V. REASONS FOR DECISION

Good Character Requirement in Regulations

[36] Once an applicant has completed the other qualifications for admission to membership in CPA Ontario, they are required to provide evidence satisfactory to the Registrar that they are a person of good character (subsubsection 3.4 of Regulation 7-1).

- [37] It is implicit in this mandatory requirement that the onus is on the applicant to establish their good character. The standard of proof in regulatory matters, unless stated otherwise, is a “balance of probabilities.” This means that the applicant must establish that it is “more likely than not” that they are a person of good character.
- [38] Where the Registrar is not satisfied with the evidence provided by the applicant about their good character, the Registrar shall refer the matter to an oral hearing before the ARC (section 14 of Regulation 7-1).
- [39] At the oral hearing, the ARC must assess the applicant’s character as of the time of the hearing. In other words, while there is evidence that the applicant historically made a poor ethical choice or exercised poor judgment, the issue for the ARC’s determination is whether the applicant is currently a person who possesses good character. (*GB v. Registrar, Chartered Accountants of Ontario (November 26, 2019)*).
- [40] If the ARC determines that an applicant meets the good character requirement and the Registrar confirms that all other requirements for admission have been met, the Panel shall make an order registering the applicant on such terms and conditions that they consider appropriate (section 22 of Regulation 7-1).

What is Good Character?

- [41] “Good character” is not defined in the CPA Ontario Regulations. The following definition of good character made in a Law Society of Ontario decision, *Law Society of Upper Canada v Preya*, 2000 CanLII 14383, has been adopted by the panels of the ARC:

“[Good character consists of] that combination of qualities or features distinguishing one person from another. Good character connotes moral or ethical strength, distinguishable as an amalgam of virtuous attributes or traits which undoubtedly include, among others, integrity, candour, empathy and honesty.”

- [42] In an often-cited article about good character, Madam Justice Southin of the British Columbia Court of Appeal, wrote about what constitutes good character and stated:

“[G]ood character” means those qualities which might reasonably be considered in the eyes of reasonable men and women to be relevant to the practice of law...Character...comprises...at least these qualities:

1. *An appreciation of the difference between right and wrong; and*
2. *The moral fibre to do that which is right, no matter how uncomfortable the doing may be and not to do that which is wrong no matter what the consequences may be to oneself;*
3. *A belief that the law at least in so far as it forbids things which are malum in se must be upheld and the courage to see that it is upheld.*

[43] The purpose of the good character requirement is threefold:

- (a) to protect members of the public who retain accounting professionals;
- (b) to ensure that the accounting profession maintains a reputation for high professional and ethical standards; and
- (c) to demonstrate that CPA Ontario is able to effectively regulate chartered professional accountants.

Factors Determining Good Character

[44] It is well established that in reviewing the evidence about an applicant's character, the Panel must consider the following factors:

- a. The nature and duration of the applicant's misconduct;
- b. Whether the applicant is remorseful;
- c. What rehabilitative efforts, if any, the applicant has taken and the success of such efforts;
- d. The applicant's conduct since the misconduct; and
- e. The passage of time since the misconduct.

[45] The calculation of whether a person is of good character is not a mathematical formula but rather is based upon a combination of these factors, which are often overlapping and inter-related. Each case must be decided based on its own facts and the evaluation of the evidence of remorse and rehabilitation.

[46] As stated in *LSUC v Blackburn*, 2010 ONLSHP 112, the test for good character is not perfection. While the Panel must consider the seriousness of the past misconduct, this must be balanced against any evidence that the applicant has gained true insight into the seriousness of their misconduct, expressed sincere remorse, engaged in rehabilitative measures, and has not committed any further misconduct. The Panel will consider whether enough time had gone by for the applicant to show that they have taken full responsibility for their misconduct and will maintain the ethical standards of a member of CPA Ontario in the future.

Application of Good Character Factors to Evidence

[47] In their closing submissions, the Applicant and counsel for the Registrar reviewed the evidence as it pertained to factors listed above. Although counsel for the Registrar advised that the Registrar was not taking a position about the Applicant's good character, she was very supportive of the Applicant.

[48] At the outset of her submissions, counsel for the Registrar explained to the Panel that the facts in this matter did not engage section 6.2 of Regulation 7-1. She argued that the Applicant made no attempt to mislead CPA Ontario about the substance of ■■■ PER Forms. She reminded the Panel that RM confirmed that the PER Forms were accurate.

[49] Counsel for the Registrar drew the panel's attention to two lines of analysis found in Law Society of Ontario good character decisions where an applicant had made misrepresentations to their regulator. In one case, *LSUC v Vincent*, 2010 ONLSHP 51, the Law Society panel had concluded that the correct question when considering misrepresentation was whether the misrepresentation was material. In another line of cases (*LSUC v Levenson*, 2009 ONLSHP 98 and *LSUC v Stewart*, 2012 ONLSHP 32), the Law Society panels found that the better approach was to consider whether the misrepresentation was intentional. Counsel for the Registrar urged the Panel to adopt the test of materiality from the *Vincent* decision. She submitted that if the *Vincent* test were applied in this hearing, because the substance of the PER Forms was accurate, the misinformation about the Applicant's supervisor should be considered to be immaterial.

[50] As set out above, because the Notice of Referral did not raise the issue of the provision of false or misleading documents to the Registrar (as referred to in section 6.2 of Regulation 7-1), the issue of misrepresentation in the context of the above-noted Law

Society decisions was not at issue in this hearing. The Panel found that it did not have jurisdiction to make any findings about section 6.2 of Regulation 7-1 nor was not asked by the Registrar to determine the Applicant's credibility under section 15 of Regulation 7-1. The issue before the Panel was whether the Applicant possessed good character as of the date of the hearing.

Nature and Duration of Misconduct

- [51] The Applicant submitted that ■■■ appreciated the gravity of what ■■■ had done. The Panel noted that at no point in ■■■ evidence did the Applicant minimize the seriousness of advising CPA Ontario that MA was ■■■ supervisor.
- [52] Counsel for the Registrar distinguished the facts of this case from those in *XL v Registrar, Chartered Professional Accountants of Ontario* (December 16, 2020). There, XL was found to have provided a misleading impression of ■■■ level of responsibility and involvement with the management of ■■■ Firm for a period of over two years. Here, counsel for the Registrar submitted that the information in the Applicant's PER Forms was accurate. She argued that there was no intention on the part of the Applicant to deceive CPA Ontario about the work that ■■■ had performed and ■■■ completion of the practical experience requirements.
- [53] The Panel found that the Applicant's statement that MA was ■■■ supervisor in the PER Forms was serious; it was untrue. The Panel was also concerned about the Applicant's subsequent affirmation to CPA Ontario that MA was ■■■ supervisor, although ■■■ corrected that misinformation later the same day.
- [54] When considering the nature of the misconduct, the Panel accepted that at the heart of the Applicant's misconduct was a lack of assertiveness and inexperience in situations where there may be conflict in the workplace. While this in no way excused the Applicant from providing the wrong supervisor's name to CPA Ontario, it was reflective of a level of immaturity and an inability to deal with uncomfortable situations with persons in authority. The Panel did not find that the Applicant's misconduct arose because ■■■ was a fundamentally dishonest person. There was no evidence of a pattern of deception or dishonesty; on the contrary, the character witnesses confirmed that the Applicant was a "straight shooter." The Panel also accepted counsel for the Registrar's submission that

there was no attempt to mislead CPA Ontario about the substances of the information ■■■ submitted.

Whether Applicant is Remorseful

[55] As set out above, the Applicant expressed sincere regret and remorse for ■■■ misconduct to CPA Ontario in ■■■ letter dated January 27, 2020 and several times during the hearing.

[56] The Panel was impressed by the passionate evidence from the Applicant's character witnesses about their many conversations with ■■■ about how ■■■ had disgraced ■■■self and how ■■■ actions affected others. These conversations were not on the eve of this hearing (ie. to support ■■■ application for membership) but were on-going and intense discussions about the Applicant's ethical obligations.

[57] Furthermore, when these witnesses were cross-examined by counsel for the Registrar, it was very clear that the Applicant had been completely forthcoming with these witnesses. ■■■ candidly disclosed to these individuals what ■■■ had done and did not blame others for ■■■ decisions. The Panel concluded that it was clear from this evidence that the Applicant understood that ■■■ actions had serious implications. The journey for the Applicant, as discussed below, was in understanding why ■■■ had taken the easy way out and not been more direct with ■■■ managers about the importance of completing and submitting the PER Forms to CPA Ontario.

[58] To paraphrase Justice Southin's comments about the components of good character, the Panel found that as of the day of the hearing, the Applicant was able to distinguish right from wrong and ■■■ had the moral fiber to do what was right, despite the fact that doing so might be uncomfortable for ■■■

Rehabilitation Efforts

[59] Since these events, the Applicant engaged in self-reflection, with the assistance of ■■■ character witnesses and others. On the advice of Witness A, the Applicant attended counselling where ■■■ addressed some of the root causes of ■■■ behaviour.

[60] The Panel accepted the evidence of the Applicant that ■■■ had put the lessons that ■■■ learned from this incident to use in ■■■ daily work relationships by trying to do what was right rather than what was more expedient.

[61] The Applicant also testified about ■■■ work in the community, which included working with university students and providing free tax services to those in ■■■ community who could not afford assistance otherwise.

Applicant's Conduct Since the Misconduct

[62] The evidence established that the Applicant had worked very hard to advance ■■■ accounting career since these events. There was no evidence of any misconduct on the part of the Applicant since ■■■ submitted the PER Forms in January 2019 (other than the few hours in 2020 when ■■■ did not immediately disclose ■■■ misstatement in the PER Form to CPA Ontario).

The Passage of Time Since the Misconduct

[63] The final consideration in a review of an applicant's good character is the passage of time between the applicant's misconduct and the application for admission to membership to CPA Ontario. This factor is important because it shows that the applicant has had a sufficient opportunity to reflect upon their misconduct, to gain insight and to rehabilitate. In addition, the passage of time can also serve to reflect the seriousness of the misconduct and to show the public that the applicant's character is no longer defined by the past misconduct.

[64] The Applicant submitted ■■■ PER Forms in January 2019, more than three years ago. The Panel also considered exchange of emails between the Applicant and CPA Ontario in January 2020 which was only two years before the hearing. The Panel found that while this was a relatively recent event, given that the Applicant continued to work in the accounting field during this period and there were no further issues, and the convincing evidence of ■■■ remorse and rehabilitation, the Panel concluded that there was a sufficient amount of time to assess whether the Applicant had actually learned from ■■■ misconduct.

Conclusion about Applicant's Good Character

[65] For the reasons set out above, the Panel found that the Applicant established that at the time of the hearing, ■■■ was a person of good character. Being advised by the Registrar that the Applicant otherwise met all of the requirements of admission, the Panel directed the Registrar to admit the Applicant as a member of CPA Ontario

Dated this 25th day of February, 2022

A handwritten signature in black ink, appearing to read 'J. Blanken', with a long horizontal flourish extending to the right.

John Blanken, CPA, CA, LPA
Admission and Registration Committee – Chair

Members of the Panel

Don Aronson, Public Representative
Margot Howard, Public Representative
Rob Mozzon, FCPA, FCA, LPA

Independent Legal Counsel

Susan J. Heakes