

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: Allegations against A [REDACTED] W [REDACTED] M [REDACTED], under Regulation 9-1: Student Registration, Obligations and Standing, Section 13: Good Character on Registration, as amended

TO:

A [REDACTED] W [REDACTED] M [REDACTED]
[REDACTED]

AND TO: The Admission and Registration Committee

AMENDED NOTICE OF REFERRAL FOR A HEARING

Pursuant to section 13 of Regulation 9-1, 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 to be registered as a student with CPA Ontario on January 16, 2019. Having reviewed the application for registration, I am not satisfied that the applicant has provided evidence of good character as required under Regulation 9-1: Student Registration, Obligations and Standing, Section 13: Good Character on Registration.
2. The particulars are:
 - a. On November 30, 2017, the Applicant was convicted of the offence of obstructing a police officer under section 129(a) of the *Criminal Code*;
 - b. The Applicant did not disclose his November 30, 2017 criminal conviction in his application to be registered as a student with CPA Ontario.
 - c. On April 24, 2016, the Applicant was charged with assault causing bodily harm under section 267(b) of the *Criminal Code*;
 - d. On September 25, 2018, following a trial, the Applicant was convicted of the above-referenced offence;
 - e. On December 20, 2018, the applicant was sentenced to a 90 day custodial sentence

(served intermittently), and two years' probation following the completion of [REDACTED] custodial sentence. Ancillary orders to produce a DNA sample and to pay restitution in the amount of \$25,000 were also imposed.

3. I have determined that the Applicant otherwise meets all the criteria to be registered as a student.



Date: March 16, 2020

Heidi Franken
Registrar

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 [REDACTED] W [REDACTED] M [REDACTED], an applicant for registration as a student with the Chartered Professional Accountants of Ontario pursuant to Regulation 9-1: Student Registration, Obligations and Standing, as amended.

TO: A [REDACTED] W [REDACTED] M [REDACTED]

AND TO: Registrar, CPA Ontario

DECISION AND ORDER MADE JUNE 3, 2020

DECISION

Having read the evidence and having heard the submissions of the parties, the Tribunal is not satisfied that the applicant has provided evidence of good character as required under Regulation 9-1: Student Registration, Obligations and Standing and Section 13: Good Character on Registration.

ORDER

1. The application of A [REDACTED] W [REDACTED] M [REDACTED] to be registered as a student with CPA Ontario is denied.

DATED at Toronto this 3rd day of June, 2020.



Elaine Sequeira, FCPA, FCA
Admission and Registration Committee – Chair

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 [REDACTED] W [REDACTED] M [REDACTED], an applicant for registration as a student with the Chartered Professional Accountants of Ontario pursuant to Regulation 9-1: Student Registration, Obligations and Standing, as amended.

BETWEEN:

A [REDACTED] W [REDACTED] M [REDACTED]

-and-

**REGISTRAR, CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

APPEARANCES:

For the Applicant M [REDACTED] M [REDACTED]: Present and Self-Represented

For the Registrar: Katie Archibald, Counsel
Ashley Thomassen, Counsel

Heard: June 3, 2020

Decision and Order effective: June 3, 2020

Release of written reasons: July 7, 2020

REASONS FOR THE DECISION MADE JUNE 3, 2020

I. BACKGROUND AND FACTS

[1] This hearing was held to determine whether the Applicant, A■■■■ W■■■■ M■■■■ (the "Applicant") was of good character at the time of the hearing and thereby met the requirements for admission as a member of the Chartered Professional Accountants of Ontario ("CPA Ontario"). The Applicant's good character was put into issue as a result of ■■■■ criminal conviction on September 25, 2018 for Assault Causing Bodily Harm. ■■■■ application was referred by the Registrar to the Admission and Registration Committee ("ARC").

[2] The Applicant applied to be registered as a student with CPA Ontario and disclosed in ■■■■ application that ■■■■ had been convicted of a criminal offence. In the supplementary questionnaire dated February 1, 2019 (the "Questionnaire"), the Applicant disclosed that ■■■■ was convicted on September 25, 2018 under section 267(b) of the *Criminal Code of Canada* and sentenced on December 17, 2018 to an intermittent sentence of 90 days followed by 2 years' suspension. In the Questionnaire, the Applicant stated:

"I was approached by a man I didn't know while he was with three of his friends, asking for a fight. I thought I was going to be attacked by them if I didn't fight. I never intended to cause the damage that I did but I felt that I was in danger."

[3] In the Agreed Statement of Facts that the Applicant and the Registrar entered into for this hearing ("ASF"), the parties described the events that lead to the criminal conviction as follows:

- a. On or about April 24, 2016, when ■■■■ was 19 years old, the Applicant assaulted a man by the name of K■■■■ F■■■■ ("KF"). The assault consisted of a sucker punch to the victim at a social event. There was no justification whatsoever for the punch. It was unprovoked.
- b. The punch caused KF to immediately lose consciousness and suffer enduring physical consequences. The consequences were devastating. According to the victim impact statement delivered a sentencing, the victim suffered from permanent brain damage, fractured skull and scarring for two head injuries.

- [4] Before the trial, the Applicant was released on a Recognizance of Bail. On or about September 23, 2017, ■ was found to be in possession of alcohol by a police officer. The Applicant was charged with Breach of Recognizance and Obstructing a Police Officer. On November 30, 2017, the Applicant plead guilty to the offence of Obstructing a Police Officer under section 129(a) of the *Criminal Code* and ■ was convicted on that charge (the "Obstruction Conviction"). ■ received a fine of \$400.
- [5] The Applicant plead not guilty to the Assault charges at ■ criminal trial on September 25, 2018. In her Reasons for Judgement, the Honourable Justice Donohue stated that the main issue in the trial was the identity of the person who punched KF and the subsidiary issue was the harm caused. The Court found that the serious injury suffered by KF was caused by a single blow. As for the identity of the person who punched KF, the Court reviewed the evidence of several witnesses and concluded that the Applicant was the person who punched KF. The Applicant was found guilty of Assault Causing Bodily Harm (the "Assault Conviction").
- [6] The sentencing hearing for the Assault Conviction was held on December 17, 2018 before Justice Donohue. The Court reviewed the Pre-Sentence Report dated December 12, 2018 ("PSR"). In the PSR, the Applicant's Probation and Parole Officer wrote that alcohol was a contributing factor in the incident. She commented as follows:
- "...not only does the subject not take full responsibility of ■ actions in the offence, but ■ also appears to not fully comprehend the impact of ■ behaviour. To date, ■ had not discussed, researched or participated in any professional assistance to help ■ address ■ emotional regulation and alcohol use to reduce the likelihood of reoffending in a similar manner."
- [7] In the PSR, the Applicant's Probation and Parole Officer also noted that the Applicant had not informed her of ■ breach of recognizance charge or ■ Obstruction Conviction. She reported to the Court that when she asked the Applicant about these offences, ■ refused to provide any details to her.
- [8] The Applicant provided the Court with seven reference letters, discussed below, and with a letter to Justice Donohue ("Letter to the Court"). In the Letter to the Court, the Applicant stated that ■ felt remorse for ■ actions on April 24, 2016 and recognized that ■ should

have walked away from the altercation that took place that night. ■ apologized for the pain and suffering ■ caused to the victim and ■ family.

[9] In her Reasons for Sentence, Justice Donohue summarized the facts as follows:

“Briefly stated, the assault consisted of a sucker punch to the victim at a social event, namely a Buck and Doe. There was no justification for the punch. It was unprovoked. The consequences to the victim have been devastating...permanent brain damage, fractured skull, scarring from two head injuries...”

[10] While Justice Donohue noted the Applicant’s favourable profile, which included ■ aspirations to become a CA, she again noted that the assault was completely unprovoked and had devastating life-changing consequences for the victim. The Applicant was sentenced to:

- a. 90 days imprisonment, to be served intermittently;
- b. probation throughout the intermittent sentence and for two years following the conclusion of the intermittent sentence (until July 31, 2021);
- c. as one of the terms of the probation, the Applicant was not to possess or consume alcohol during the probation;
- d. a requirement that ■ produce a DNA sample, and
- e. a requirement that ■ pay restitution in the amount of \$25,000.

[11] When the Applicant applied to CPA Ontario and provided ■ supplementary form on February 1, 2019, approximately a year after ■ sentencing hearing, ■ disclosed the Assault Conviction but failed to disclose ■ Obstruction Conviction.

[12] On the eve of ■ good character hearing, the Applicant submitted a six-page statement where ■ explained what had happened and made submissions about ■ good character (“Applicant’s Statement to CPA Ontario”). The Applicant read the Statement into the record as ■ evidence. The evidence in the Applicant’s Statement to CPA Ontario included the following representations:

- a. ■ characterized ■ misconduct as a “lapse in judgement” that ■ displayed in rare instances, which ■ regretted, and this behaviour had not since repeated;
- b. ■ took full responsibility for the assault causing bodily harm as set out in the ASF;
- c. With respect to the Obstruction Conviction, ■ said that ■ “was in possession of a can of beer” and gave a false name and address to the police officer when asked. ■ stated that “there is no justification for such a mistake;
- d. ■ failed to include the Obstruction Conviction in ■ application to CPA Ontario but this was an “honest omission...and not one of intentional manipulation” and “it should not be taken as a reflection of my honesty and integrity”;
- e. For a long time, there was not a day that went by when ■ did not think about what happened that night and ■ felt remorse and regret about ■ actions;
- f. ■ did not reach out sooner (presumably to the victim) because of the advice ■ received from ■ lawyer;
- g. ■ paid the \$400 fine (for Obstruction Conviction) but not the \$25,000 restitution for the Assault Conviction, although ■ had saved \$10,000 to put towards this;
- h. ■ had completed anger management training and a substance abuse program;
- i. Since ■ last misconduct, which ■ said was November 2017, ■ had graduated from Wilfred Laurier University and completed a graduate program in Accounting. ■ began work at ■ in January 2019; and
- j. It has been four years since the events leading to the Assault Conviction and three years since the events leading to the Obstruction Conviction, so enough time has passed to accomplish rehabilitation.

[13] On cross-examination, the Applicant contradicted what ■ agreed to in the ASF (and the findings of Justice Donohue). ■ testified that ■ was provoked in the fight. The Applicant indicated that the victim verbally harassed ■ and a friend. When asked by a panel member how ■ reconciled ■ admission in the ASF that ■ signed with the Registrar and ■ evidence at the hearing, the Applicant said that ■ could not reconcile the two. Asked

further questions about the assault, the Applicant explained that ■ "felt disrespected" by the victim's taunts and described ■ violent response as "unjustified and silly."

- [14] When asked about ■ remorse about ■ assault of KF, the Applicant testified that ■ regretted ■ actions and explained that ■ read that the victim was an avid golfer and that the injuries complicated that hobby.
- [15] The Applicant advised that the substance abuse program consisted of an initial interview where it was determined that ■ would not benefit from further substance abuse sessions. As for anger management, the Applicant said that ■ had one one-hour session with ■ probation officer which included a slide show and a discussion about controlling emotions to lead to greater productivity in ■ life. The Applicant testified that ■ probation officer was satisfied ■ had met the substance abuse and anger management conditions of ■ sentence. The Applicant said that ■ had not sought anger management counselling on ■ own because ■ now understood that anger is not professional nor is it a part of ■ life anymore. ■ said that ■ knew that ■ cannot lose control and hurt people. Similarly, ■ had not sought any substance abuse programs on ■ own. The Applicant indicated that ■ might benefit from further courses however ■ did not believe that this was pressing. The Applicant also testified that ■ was not involved in any community or volunteer work as ■ could not fit it into ■ schedule.
- [16] With respect to the Breach of Recognizance charge in 2017, the Applicant admitted that ■ was found in possession of alcohol despite ■ bail conditions. The Applicant described the events where ■ breached ■ recognizance: it was Homecoming and ■ "caved" and went along with ■ friends for a drink in a moment of weakness. ■ testified that ■ gave the police officer a wrong name and address because ■ was scared about the consequences and was acting irresponsibly.
- [17] When asked why ■ had not included the Obstruction Conviction in ■ application to CPA Ontario, the Applicant stated that this was an honest and embarrassing omission and that the Obstruction Conviction felt like the same process as the Assault Conviction.
- [18] In response to a question from a panel member, the Applicant admitted that although ■ remained subject to the Court's order that ■ abstain from consuming alcohol until December 17, 2020, during ■ probation ■ had consumed two or three alcoholic drinks per month.

- [19] Finally, when asked about payment of the restitution in the amount of \$25,000 and whether ■ had made any efforts to make partial payments, the Applicant indicated that ■ had not and that ■ did not know if this was possible.

Character Letters

- [20] The Applicant did not call any character witnesses and ■ submitted only two letters of reference relating to ■ CPA Ontario application. When asked why ■ did not present any additional evidence, the Applicant explained that it was tax season and ■ was scared to reach out. The Applicant also provided seven letters of reference that were presented at ■ sentencing hearing in December 2018.
- [21] By letter dated May 29, 2020, D ■ V ■, the Applicant's friend and fellow employee at ■, advised that he witnessed the Applicant's sacrifices to ■ personal life in ensure that ■ work got done. ■ indicated that the Applicant was a good team player who demonstrated empathy and compassion. M ■ V ■ also wrote a letter of good character for the Applicant for ■ criminal sentencing trial.
- [22] J ■ M ■, another co-worker at ■, submitted a letter of reference for the Applicant on May 29, 2020. He also wrote about the Applicant's enthusiastic work ethic and good communication skills. He endorsed the Applicant's honesty, empathy and integrity. M ■ M ■ also wrote a letter of reference for the Applicant's 2018 trial.
- [23] The Applicant presented seven letters from friends and family that were provided to Justice Donohue during the sentencing hearing in late 2018. These letters spoke to the Applicant's "lapse in judgement" and spoke highly of ■ work ethic, ■ intelligence and ■ strengths as a friend and family member.
- [24] As will be discussed below, none of the reference letters submitted for this hearing referred to the Obstruction Conviction or to the Applicant's failure to disclose this conviction to ■ probation and parole officer or to CPA Ontario.

II. ISSUES IN THIS HEARING

- [25] The issue in this application was whether the evidence demonstrated on a balance of probabilities that the Applicant was of good character at the time of the hearing and could be registered with CPA Ontario.

III. DECISION

- [26] The Panel found that the Applicant failed to establish on a balance of probabilities that [REDACTED] was of good character at the time of the hearing and refused [REDACTED] application for registration to CPA Ontario.

IV. REASONS FOR DECISION

Good Character Requirement in Regulations

- [27] Under subsection 3.3 of Regulation 9-1, the Registrar shall register as a Student with CPA Ontario any individual who provides evidence of good character satisfactory to the Registrar. The Registrar shall not register an applicant without being satisfied that the registration will not put the public at risk or bring the reputation of the profession into disrepute (subsections 6.1 and 6.2 of Regulation 9-1).
- [28] It is the Applicant's responsibility to ensure that their application is complete and accurate (subsection 7.2 of Regulation 9-1).
- [29] If an applicant does not provide evidence of good character satisfactory to the Registrar, or if the evaluation of their application requires an assessment of the applicant's credibility, the Registrar shall refer the matter to an oral hearing before the ARC (sections 13 and 14 of Regulation 9-1). In referring the matter to the ARC, the Registrar is not making a decision about the applicant's good character, but rather they are finding that they have not been given sufficient evidence by the applicant to make a decision about good character or that the evidence provided on its face requires testing for credibility.
- [30] If the ARC determines that an applicant is not of good character, they shall make an order refusing the applicant's registration and may impose restrictions and conditions for reapplication if appropriate (section 19). If the ARC determines that the applicant has met the good character requirements, it shall make an order registering the applicant on such terms and restrictions as the Committee considers appropriate.

What is Good Character?

- [31] "Good character" is not defined in the Regulations, however it has been considered in CPA Ontario case law as well as case law from other regulators, such as the Law Society

of Ontario. *Law Society of Upper Canada v Preya*, 2000 CanLII 14383, is often cited for its definition of good character:

“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.”

[32] In *Law Society of Upper Canada v Blackburn*, 2010 ONLSHP 112, the Panel quoted from Madam Justice Southin of the British Columbia Court of Appeal:

“[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.

[33] Gavin McKenzie, in his book *Lawyers and Ethics: Professional Responsibility and Discipline*, stated that the objectives of the good character requirement are the same as the principles of discipline, namely to:

“...protect the public, to maintain high ethical standards, to maintain public confidence in the legal profession and its ability to regulate itself, and to deal fairly with persons whose livelihood and reputation are affected.”

[34] Section 6 of Regulation 9-1 sets out similar objectives: the Registrar shall not register an applicant without being satisfied that the registration will not put the public at risk or bring the reputation of the accounting profession into disrepute.

Who Bears the Onus and What is the Burden of Proof?

[35] Under section 13 of Regulation 9-1, an applicant must provide satisfactory evidence to establish ■ or her good character. Here, the onus was clearly on the Applicant to convince the Panel that despite ■ previous misconduct, ■ was a person of good character at the time of the hearing.

[36] In the absence of a contrary standard of proof set out in the Regulations, the burden of proof applicable to other hearings of the committees of CPA Ontario should apply to good character hearings, namely proof on a balance of probabilities. Thus, the Applicant must satisfy the Panel that ■ was of good character at the time of the hearing on a balance of probabilities.

Factors Determining Good Character

[37] In *E ■ v Registrar, Chartered Professional Accountants of Ontario* (“*E ■*”), the Panel adopted the five-point test developed by the Law Society of Ontario jurisprudence, namely:

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

Analysis

Nature and Duration of Misconduct

[38] The Registrar advised that their position was that Applicant’s misconduct consisted of the 2018 conviction for Assault Causing Bodily Harm and the 2017 Obstruction Conviction.

[39] The Panel found that the Applicant’s misconduct that resulted in ■ 2018 Assault conviction was serious and, as found by Justice Donohue, resulted in “devastating consequences” to the victim. The panel also found that the Applicant’s admitted failure to respect and abide by the terms of ■ Recognizance, which included an alcohol prohibition,

and ■ dishonesty with the police officer when ■ was caught violating ■ Recognizance, showed a lacking concern for the law. As stated by Justice Southey above, good character requires a belief in the law and the courage to see that it is upheld, even when doing so may have negative consequences to oneself.

- [40] With respect to the duration of the Assault Conviction, the altercation and the sucker punch that seriously injured KF, took place over a relatively short period of time. The events that resulted in the 2017 Obstruction Conviction, namely deciding to breach ■ Recognizance and lying to a police officer about ■ identity, while impulsive, would have taken place over a longer period of time.
- [41] The panel was also concerned about the Applicant's misconduct in failing to disclose the Obstruction Conviction to ■ probation and parole officer or to CPA Ontario. ■ admission that ■ continued to breach the terms of ■ current probation by drinking alcohol was also troubling for the panel. These issues are dealt with below under the heading "Conduct Since the Misconduct."

Whether Applicant is Remorseful

- [42] In the Applicant's Statement to CPA Ontario, ■ advised that ■ thought about the victim and regretted ■ actions as ■ "never intended to cause such serious damage." The Applicant also indicated that ■ regretted taking ■ lawyer's advice not to reach out to the victim during the period leading up to ■ trial.
- [43] In the Letter to the Court, the purpose of which was "to discuss the remorse I feel over the actions I took on April 24, 2016," the Applicant stated that what ■ did to the victim was wrong and ■ felt remorse for the pain and suffering that ■ caused the victim and ■ family. ■ added that ■ did not intend the damage ■ caused and ■ was truly sorry.
- [44] During ■ evidence at this hearing, the Applicant frequently described ■ actions as "silly" and "embarrassing". When asked about the injuries ■ caused the victim, the Applicant said that ■ understood that the victim was an avid golfer and ■ could now no longer engage in that "hobby".
- [45] The panel found that during ■ evidence, the Applicant justified and minimized ■ actions that lead to the Assault Conviction. The Applicant had no explanation for why ■ had

agreed in the ASF that ■ assault of KF was unprovoked but during ■ evidence, ■ blamed KF for disrespecting and harassing ■

[46] The Applicant indicated that ■ had not paid any monies towards the restitution ordered by the Court and even though ■ said that ■ had set aside \$10,000, ■ had not made any efforts to make partial payments.

[47] The panel noted that a payment of restitution is an important action that reflects remorse. While statements of remorse are important, they can be questioned particularly when they made in circumstances that benefit the speaker. Actions can often be more telling of a person's acceptance of responsibility. Here, the panel found that the Applicant failed to demonstrate that ■ accepted full responsibility for ■ misconduct and had insight into the causes and implications of ■ misconduct.

Rehabilitation Efforts and the Success of Such Efforts

[48] The panel found that the Applicant had engaged in minimal efforts to rehabilitate since ■ misconduct. ■ one hour of substance abuse training and ■ single session respecting anger management were both required by ■ parole officer. ■ did not voluntarily engage in any further therapy or counselling despite the devastating consequences of ■ criminal behaviour. While the Applicant admitted that ■ might benefit from counselling, ■ had not taken any steps in this regard. The Applicant advised that ■ had not engaged in any community service or volunteer work.

[49] Counselling and volunteer work are not mandatory actions for rehabilitation, however they are concrete and public efforts that demonstrate that a person recognizes that they have done wrongful acts and that they want to change their behaviour in the future. The panel found that the Applicant failed to demonstrate that ■ had engaged in any meaningful rehabilitation since the events at issue.

Applicant's Conduct Since the Misconduct

[50] The Panel was very concerned about the Applicant's failure to be honest and candid with the police officer, which lead to ■ Obstruction Conviction, and ■ failure to disclose this conviction to ■ probation and parole officer and to CPA Ontario. Honesty and candour are vital and necessary qualities for a chartered accountant and are the hallmarks of good character.

- [51] Section 7.2 of Regulation 9-1 requires applicants to ensure that their CPA Ontario application is complete and accurate. Although the Applicant testified that ■ made an "honest and embarrassing" omission on ■ Questionnaire by omitting the Obstruction Conviction, the panel did not accept this explanation. The Applicant completed the Questionnaire a little over a year after the PSR dated December 12, 2017 was filed with the Court. The PSR was highly critical of the Applicant's failure to tell the officer about the Obstruction Conviction. It defied logic that the Applicant would not recall the Obstruction Conviction when ■ was making submissions to CPA Ontario when knew that CPA Ontario required information about criminal convictions. During ■ evidence, the Applicant was unable to provide a reasonable explanation for this omission. Fulsome disclosure to CPA Ontario is critical to the CPA Ontario application process, which is based largely on self-reporting.
- [52] Finally, during the hearing the Applicant admitted that ■ continued to breach the terms of ■ probation by consuming alcohol once or twice a month. ■ clearly had not learned that a person of good character does not disregard the law or breach undertakings.
- [53] The panel concluded that the Applicant's conduct since ■ misconduct in 2017 and 2018 demonstrated that ■ had not learned from ■ historic misconduct and was not currently a person who understood the importance of complying with one's legal obligations or being honest and candid at all times.

The Passage of Time Since the Misconduct

- [54] The Applicant's misconduct that resulted in ■ 2018 conviction for Assault occurred more than four years ago and ■ was young at the time. The Panel found that this event alone had occurred sufficiently long ago to weigh in the Applicant's favour under this heading.
- [55] Unfortunately, the panel found that the Applicant's actions since ■ assault of KF, as outlined in these Reasons, demonstrated that insufficient time has passed for the Applicant to rehabilitate.

Character Letters

- [56] While the Applicant produced a number of positive character letters, the Panel was concerned that none of the references mentioned the Obstruction Conviction or the Applicant's failure to advise ■ probation and parole officer or CPA Ontario of this

conviction. Character references which show a complete appreciation of the misconduct are more helpful to the determination of an applicant's good character. Further, only two of the letters, both from partners at the firm where the Applicant is currently employed, were prepared for the purpose of this hearing. The remainder had been presented at ■■■ sentencing hearing in the criminal matter.

- [57] The Panel found that given the limited knowledge that the references appeared to have about the good character issues before CPA Ontario, they should be given little weight. Furthermore, because these individuals could not be questioned about their opinions about the Applicant, the Panel could only take the letters at face value.

Conclusion

- [58] The Panel concluded that the Applicant failed to demonstrate on a balance of probabilities that ■■■ had accepted full responsibility for the events that took place four years ago, or that ■■■ had made efforts to rehabilitate ■■■ character since that time. The Panel found that the Applicant's non-disclosure to CPA Ontario and ■■■ continued breach of ■■■ requirement to abstain from consuming alcohol reflected poorly on ■■■ character.

- [59] In conclusion, for reasons set out above, the Panel found that the Applicant had not established that ■■■ was a person of good character as of the date of the hearing.

Dated at Toronto, Ontario this 7^h day of July, 2020



Elaine Sequeira, FCPA, FCA
Admission and Registration Committee – Chair

Members of the Panel

Margot Howard, Public Representative
Arvind Kamath, CPA, CA, CFE
Bernard Schwartz, FCPA, FCA
Arthur Stern, FCPA, FCA

Independent Legal Counsel

Susan J. Heakes