

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: An Application for Membership by A [REDACTED] K [REDACTED] B [REDACTED], pursuant to Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Registration, as amended.

TO: A [REDACTED] K [REDACTED] B [REDACTED] (Applicant)
[REDACTED]
[REDACTED]

AND TO: The Admission and Registration Committee

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 (“ARC”) to convene an oral hearing with respect to this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant applied for membership with the CPA Ontario on May 6, 2021. Having reviewed the application for membership, I am not satisfied that the Applicant has provided evidence of good character as required in section 3.4 of Regulation 7-1.
2. The particulars are as follows:
 - a. The Applicant is a registered student with CPA Ontario in the category as University Graduate pursuant to section 9.1 of Regulation 9-1. The Applicant’s date of registration was February 25, 2015.
 - b. The Applicant is required to submit a Practical Experience Requirement form (“PER”), in accordance with Regulation 9-1 in order to satisfy the eligibility requirement for admission as a member of CPA Ontario in accordance with Regulation 7-1.
 - c. On January 21, 2019 the Applicant submitted two PER reports – one for the period November 27, 2017 to May 3, 2018 and the other for the period from May 4, 2018 to September 14, 2018 in relation to [REDACTED] work at Bank of [REDACTED] in Hamilton.
 - d. On January 13, 2020, during the course of the Completion Assessment, an Employer Relations Officer of CPA Ontario (“Employer Relations Officer”) sent an email to the Applicant’s employer requesting verification

of the employment experience information contained in the Applicant's PER reports.

- e. The employer responded by email on January 14, 2020. The employer advised the Employer Relations Officer that the name of the Applicant's supervisor was incorrect and provided the correct name of the Applicant's supervisor.
 - f. Further, the employer advised the Employer Relations Office that the supervisor whom the Applicant named on [REDACTED] PER reports was, in fact, a colleague of the Applicant's and not a supervisor of the Applicant.
 - g. The Employment Relations Officer contacted the Applicant by email on January 14, 2020 to inquire about information that was contrary to the information contained in the Applicant's PER report.
 - h. The Applicant responded by email on the same day by email and confirmed that [REDACTED] had knowingly listed someone who was not [REDACTED] supervisor on both of [REDACTED] PER reports.
 - i. It is noted that during the period from November 6, 2017 to September 5, 2018 at the Bank of [REDACTED], that the Applicant verified a student's experience reports. Students are not permitted to verify student's experience reports.
 - j. The Applicant also submitted a PER report for [REDACTED] work at the Town of Erin which listed "[REDACTED]" as [REDACTED] supervisor, in her capacity as Director of Finance. The Town's Director of Finance was in fact Ursula D'Angelo.
3. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

October 8, 2021

Date



Heidi Franken, CPA, CA
Registrar