

1. The Applicant applied for membership in CPA Ontario on February 12, 2020. Having reviewed the application for membership, I am not satisfied that the Applicant has provided evidence of good character as required under Regulation 7.1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission.
2. The particulars are:
 - a. The Applicant has been registered as a student of CPA Ontario since on or about August 27, 2016.
 - b. On November 28, 2018, CPA Ontario's Standards Enforcement Department became aware of a criminal matter involving the Applicant and obtained a copy of the Applicant's court file. CPA Ontario's Standards Enforcement Department commenced an investigation into the circumstances surrounding the criminal matter as a potential breach of CPA Ontario's *Student Code of Conduct*.
 - c. The Applicant's court file disclosed the following:
 - i. Further to an incident that occurred on March 2, 2017, the Applicant was charged with assault causing bodily harm under section 267(b) of the *Criminal Code* and mischief under section 430(4) of the *Criminal Code*.

- ii. On November 22, 2017, the Applicant entered a guilty plea to the charge of assault causing bodily harm.
 - iii. At the Applicant's March 22, 2018 sentencing hearing, the judge granted the Applicant a conditional discharge with 18 months of probation according to the terms of an Adult Probation order dated March 22, 2018.
 - d. On August 29, 2019, CPA Ontario's Standards Enforcement Department advised that Applicant that it had completed its investigation in relation to the criminal matter, closed its file, and referred the matter to the Student Registrar.
 - e. On May 21, 2018, CPA Ontario advised the Applicant that it would be investigating an alleged breach of CPA Ontario's *Academic Code of Conduct* further to a Summary of Findings outlining alleged plagiarism in respect of the Applicant's submissions for a taxation module of the Professional Education Program ("PEP").
 - f. On May 26, 2018, the Applicant wrote to CPA Ontario and acknowledged that ■ committed plagiarism during ■ participation in the taxation module.
 - g. On June 28, 2018, CPA Ontario advised the Applicant of its decision that ■ breached the *Academic Code of Conduct* by engaging in plagiarism. CPA Ontario further advised that the Applicant would be required to retake the taxation module of the PEP in its entirety.
3. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

Jan 28, 2021

Date



Heidi Franken, CPA, CA
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 E■■■■ T■■■, an applicant for membership with the Chartered Professional Accountants of Ontario pursuant to Regulation 7-1: Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended.

TO: E■■■■ T■■■

AND TO: Registrar, CPA Ontario

DECISION AND ORDER MADE JUNE 3, 2021

DECISION

Having heard and seen the evidence and submissions of the parties, the panel finds that the Applicant failed to establish on a balance of probabilities that ■■■ was a person of good character at the time of the hearing, and imposes a condition that the Applicant may reapply for admission to membership in CPA Ontario two years from the date of this Order.

ORDER

The Applicant's membership in CPA Ontario is refused, with the condition that the Applicant may reapply for membership after two years from the date of this Order.

DATED at Toronto this 3rd day of June, 2021.



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

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 **E ■■■ T ■■**, 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:

E ■■■ j T ■■

-and-

**REGISTRAR, CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

APPEARANCES:

For the Applicant ■■■ T ■■ :	Self-represented
For the Registrar:	Katie Archibald, Counsel
Heard:	May 4, 2021
Decision and Order effective:	June 3, 2021
Release of written reasons:	June 3, 2021

REASONS FOR THE DECISION MADE JUNE 3, 2021

I. INTRODUCTION

[1] This hearing was held by videoconference to determine whether the Applicant, **E ■■■ T ■■** (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 Applicant's good character was an issue for CPA Ontario as a result of two occurrences that took place within the past four years: First, in 2017, the Applicant committed the criminal offence of Assault Causing Bodily Harm in relation to a domestic assault. Second, in 2018, the Applicant was found to have breached the CPA Ontario *Academic Code of Conduct* when ■■■ plagiarized several of ■■■ assignments for a Taxation module of the Professional Education Program ("PEP"). The Applicant's application for membership in CPA Ontario dated February 11, 2020 was referred by the Registrar to the Admission and Registration Committee ("ARC").
- [3] The Panel concluded that the Applicant failed to establish on a balance of probabilities that ■■■ was a person of good character at the time of the hearing, however ordered that the Applicant could reapply for admission to membership in CPA Ontario two years from the date of this Order.

II. BACKGROUND AND FACTS

Criminal Charges

- [4] The first issue giving rise to a concern about the Applicant's good character occurred in 2017. At that time, the Applicant was 22 years old and had recently graduated from a university in Toronto with a major in Accounting. The Applicant was working for a large accounting firm and was registered as a student with CPA Ontario.
- [5] During the hearing, the Applicant described the events that led to ■■■ criminal charges. On March 2, 2017, the Applicant and ■■■ girlfriend went out for dinner with ■■■ girlfriend's sister where they consumed a significant amount of alcohol. When they were returning home from dinner, the Applicant and ■■■ girlfriend got into a heated argument in the taxicab. The Applicant testified that when they got out of the taxicab, they continued to argue. ■■■ then pushed ■■■ girlfriend into a wall and she fell. While she was defenseless on the ground the Applicant kicked ■■■ girlfriend resulting in ■■■ sustaining two black eyes, a broken tooth and she required stitches to her nose.

- [6] When the police arrived, the Applicant was arrested and charged with Assault Causing Bodily Harm under section 267(b) of the *Criminal Code*. The Applicant testified that ■ was placed in a police car while the police were interviewing witnesses who had seen the assault. ■ attempted to leave the police car by kicking out the windows of the police car. The Applicant was charged with Mischief under section 430(4) of the *Criminal Code*.
- [7] Following this event, the Applicant enrolled in two eight-week programs for Relapse Prevention and Domestic Abuse Anger Management with an organization called “Just for Today Harm Reduction Services” (“JFT”). In a letter dated September 25, 2017 to the Applicant’s lawyer, JFT confirmed that the Applicant had successfully completed the required 12 counselling sessions, and in particular that ■ never attempted to minimize the seriousness of ■ actions. The Applicant presented to them as “a client who wished to review ■ behaviour in a positive light in that ■ acknowledged that anger is a matter of choice and that certain reactive behaviours are highly inappropriate.”
- [8] The Applicant also attended one-on-one counselling with a therapist. In a letter to the Court and to the Applicant’s counsel, the therapist advised that she had seen the Applicant for five sessions to deal with anger management and alternatives to aggression for healthy relationships. The therapist wrote that the Applicant was attentive and engaged during these sessions and reported very positive and appropriate attitudes towards women.
- [9] The Applicant pleaded guilty to the assault charge on November 22, 2017. A Pre-Sentence Report was prepared to be submitted to the Court prior to the Applicant’s sentencing. The author interviewed a number of people, including the Applicant’s then former girlfriend. She advised that the Applicant was a good person who made a “big mistake,” and she indicated that ■ behaviour on March 2, 2017 was out of character. The police officer at the scene described the Applicant as uncooperative and “loud and obnoxious,” however there had been no incidents after this involving the Applicant and the police.
- [10] Four months after ■ pleaded guilty to the Assault charge, the Applicant appeared in the Ontario Court of Justice for sentencing. The Court took into account that this was a first offence for the Applicant and that ■ had pleaded guilty. The Applicant’s successful engagement in rehabilitation programs was found to be a mitigating circumstance. The Court also noted the Applicant’s expressions of remorse, including an early guilty plea,

and the Applicant's advice that ■ stopped drinking alcohol after the incident. Several very positive letters of reference were provided to the Court by the Applicant's counsel.

[11] On March 22, 2018, after a careful review of the evidence, the Court ordered the following sentence:

(a) a conditional discharge; and

(b) 18 months of probation in accordance with the terms of an Adult Probation Order dated March 22, 2018.

[12] The Probation order included a requirement that the Applicant engage in community service and that ■ attend further counselling as required by ■ probation officer.

[13] After ■ received ■ sentence, the Applicant attended a Partner Assault Response Program ("PAR Program"). The PAR Program started on September 4, 2018 and the Applicant completed it on December 4, 2018. The Applicant submitted two of the eight assignments for the program and received high ratings for ■ participation, acceptance and self-disclosure.

[14] In November 2018, CPA Ontario learned about the Applicant's criminal matters and questioned ■ about why ■ had failed to report and what had happened to CPA Ontario. The Applicant wrote a response to CPA Ontario on January 1, 2019, where ■ explained that ■ was deeply ashamed of ■ actions. The Applicant provided the reports from ■ JFT Programs and the PAR Program as well the letter from ■ therapist respecting the one-on-one therapy ■ had received. The Applicant acknowledged that ■ should have reported the charges to CPA Ontario. These issues were reported to the Vice-President Student Services in August 2019.

[15] On February 23, 2021, the Applicant's probation officer advised that the Applicant completed ■ probation with no outstanding charges.

Academic Dishonesty

[16] On July 21, 2017, several months after the Assault occurred, the Applicant was unsuccessful on ■ attempt to complete ■ Core 2 examination. ■ withdrew from the summer Assurance module.

- [17] In a letter dated May 21, 2018, an Education Advisor of CPA Ontario advised the Applicant that they had identified several alleged breaches of the *Academic Code of Conduct* for nine (9) submissions during the Taxation module from Weeks 2 through 8. Specifically, it was noted that a substantial portion of the work that the Applicant submitted was identical to the submissions of CPA Canada Solution. CPA Ontario provided the Applicant with a detailed comparison of ■■■ responses with those of CPA Canada Solution, showing multiple similarities and identical responses. CPA Ontario demanded that the Applicant provide a written response to these allegations by May 28, 2018 for each of the alleged breaches.
- [18] The Applicant responded to CPA Ontario by letter dated May 26, 2018 and admitted that ■■■ committed plagiarism as alleged. ■■■ explained that ■■■ was “significantly constrained for time due to heavy work and business travel commitments” and ■■■ apologized for ■■■ poor ethical choices and for misleading the facilitator.
- [19] By letter dated June 28, 2018, the Vice President, Student Services advised the Applicant that as a consequence of ■■■ academic dishonesty, ■■■ would be required to retake the Taxation module of PEP in its entirety. The module where the Applicant committed plagiarism was counted as an attempt at the module and ■■■ was reminded that a student who was unsuccessful on three attempts at any Core or Capstone module would be deregistered.
- [20] On June 29, 2018, the Applicant was withdrawn from the Capstone 1 and consequently Capstone 2 and CFE with full refunds issued. On August 9, 2018, the Applicant requested a refund for the accounting module. The Applicant completed ■■■ PEP in late 2019.

Application for Membership to CPA Ontario

- [21] The Applicant applied for membership with CPA Ontario on or about February 11, 2020. In ■■■ application, ■■■ was required to disclose criminal convictions and if ■■■ had ever been found guilty of a criminal offence for which ■■■ was discharged absolutely or conditionally. The Applicant disclosed the criminal findings in the Assault matter referenced above.
- [22] In a letter to CPA Ontario dated February 11, 2020, the Applicant attached various documents related to the assault charge and ■■■ rehabilitation. The Applicant advised that

■ was deeply ashamed of the event that lead to ■ criminal charges and ■ hoped that CPA Ontario would see that this action was outside of ■ character.

[23] At the hearing, counsel for the Registrar advised that the Applicant met all of the membership criteria, other than good character.

Character Evidence

[24] The Applicant provided the Registrar with reference letters from an aunt (no reference to plagiarism), one of ■ university lecturers (no reference to either character issue and letter is dated 2014), and a fellow CPA Ontario student (who was aware of both issues). At the hearing, the Applicant also presented the oral evidence of the following witnesses (who had previously provided reference letters):

- (a) RM – RM testified that he is an old friend and a mentor to the Applicant. RM, whose background was in social work, testified that the Applicant spoke to him after ■ assaulted ■ girlfriend and that the Applicant “owned it” and was traumatized. They discussed various programs and that were recommended by the courts and that would ensure that this behaviour would not happen again. RM testified that when he heard about the plagiarism, he was “floored” and he believed that the Applicant was still dealing with the trauma related to the March 2017 assault. RM spoke highly of the Applicant’s rehabilitation and how ■ had a host of achievements that spoke volumes about ■ character. In particular, RM spoke about how the Applicant was now in a supportive and stable relationship and that ■ and ■ brother had purchased a home.
- (b) MC – MC was a CPA and testified that he and the Applicant knew each other from University, where they worked on their CPA modules together. MC was concerned about the plagiarism, but they believed that the Applicant was going through a tough situation and that ■ had other commitments. He was clear that this was not an excuse for cheating. He pointed out that since the plagiarism, the Applicant had successfully moved forward. MC was also aware of the criminal incident in 2017.
- (c) AJ – The Applicant’s wife, AJ, testified. She explained that the Applicant was honest with her about the Assault and the plagiarism from an early stage in

their relationship. She considered that both of these incidents were out of character for the Applicant.

- (d) FT – The Applicant’s mother testified that she was disappointed and shocked to learn about these character issues. The Applicant had made full disclosure to her about both incidents and she testified that ■ was very remorseful after these events. She believed that ■ had integrity, honesty and that ■ possessed good leadership abilities. FT felt that the plagiarism may have been caused by depression. She also testified that the Applicant was now in a strong and supportive relationship.

III. ISSUES IN THIS HEARING

- [25] The issue in this application was whether 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.

IV. DECISION

- [26] The Panel found that the Applicant failed to establish on a balance of probabilities that ■ was of good character at the time of the hearing.
- [27] For reasons set out below, the Panel ordered that the Applicant could reapply for membership in CPA Ontario two years following the date of this Order.

V. REASONS FOR DECISION

Good Character Requirement in Regulations

- [28] All applicants for membership in CPA Ontario are required to provide evidence of good character satisfactory to the Registrar (subsection 3.4 of Regulation 7-1). 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 “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.

- [29] Under Section 14 of Regulation 7-1, where an applicant for membership in CPA Ontario does not provide evidence of good character satisfactory to the Registrar, the Registrar shall refer the matter to an oral hearing before the ARC. Sections 16 to 22 of the Regulation sets out the parameters for the hearing and the powers of the ARC.
- [30] In the seminal good character decision for CPA Ontario, *GB v. Registrar, Chartered Accountants of Ontario* (November 26, 2019), the Panel found that when a matter is referred to the ARC for a good character hearing, the panel's assessment of the applicant's good character must be respecting their character at the time of the hearing. In other words, while the criminal conviction may *prima facie* establish that the applicant historically made poor ethical choices or exercised poor judgment, the issue for the panel's determination is whether the applicant is currently a person who possesses good character.

What is Good Character?

- [31] "Good character" is not defined in the CPA Ontario Regulations, however the following definition from a Law Society decision, *Law Society of Upper Canada v Preya*, 2000 CanLII 14383, has been adopted by CPA Ontario panels:

"[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."

- [32] In an often-cited article about good character, Madam Justice Southin of the British Columbia Court of Appeal elaborated and wrote as follows:

"[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] The purpose of the good character requirement for various professions, including the accounting profession, is to protect members of the public who retain professionals and more broadly to ensure that the profession maintains a reputation for high professional and ethical standards (section 6 of Regulation 9-1). 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.”

Factors Determining Good Character

[34] It is well established that ARC panels conducting a good character hearing in respect to either student registration or admission to membership must review the evidence relating to the good character of an applicant as framed by the following factors:

- 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.

[35] 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.

Analysis

Nature and Duration of Misconduct

- [36] The Applicant submitted that both the Assault incident and ■■■ plagiarism of ■■■ Taxation modules were “out of line” and ■■■ did not diminish the seriousness of this misconduct. ■■■ asked that the Panel to consider them as a singular acute event or a slightly prolonged event that took place during a small period of time in ■■■ life when ■■■ was not ■■■ best self.
- [37] Counsel for the Registrar argued that the mere fact of criminal convictions reflects negatively on the character of an applicant. She submitted, however, that the Panel must look behind the convictions and consider the underlying events and misconduct.
- [38] The Panel found that these were two separate events, of a completely different nature. The domestic assault was a violent act against a defenseless person that resulted in physical injuries. The Panel noted society’s disapproval and condemnation of violence against women. The Applicant’s plagiarism was academic dishonesty and reflected an ethical lapse. The Applicant’s behavior demonstrated a disregard for the effect that ■■■ cheating would have on other students and for the integrity of the educational programs of CPA Ontario.
- [39] While the incident leading to the Assault charges took place over a brief period of time, the plagiarism took place over a seven week period and there were nine lengthy assignments where the Applicant repeatedly copied the material from CPA Canada Solution and presented their answers as ■■■ own. This was a lengthy scheme of deceitful conduct where the Applicant had many opportunities to stop cheating and to do the work ■■■ but chose the easier route.
- [40] The Panel compared the duration of the Applicant’s misconduct with that in other good character matters that have come before the ARC involving a momentary lapse in judgment such as driving while under the influence of alcohol. Here, the Applicant made a series of poor ethical choices, following the Assault incident and ■■■ extensive rehabilitation.

Whether Applicant is Remorseful

- [41] Prior to ■■■ membership application to CPA Ontario, the Applicant took responsibility for ■■■ actions by pleading guilty to the Assault charge in court. The evidence of the Applicant’s friend, RM, and the evidence of ■■■ mother was clear that the Applicant regretted ■■■ actions immediately and appreciated that ■■■ had made a serious mistake.

- [42] When CPA Ontario became aware of the Assault charges, the Applicant wrote a letter expressing ■■■ deep shame for what ■■■ had done. In ■■■ letter dated February 11, 2020, the Applicant again eloquently conveyed ■■■ remorse for both the criminal matter and the plagiarism.
- [43] During the hearing, the Applicant expressed genuine remorse several times and when ■■■ described what ■■■ had done, ■■■ did not minimize or try to explain away ■■■ behaviour. The Applicant also showed empathy with the victim and insight into ■■■ behaviour had affected others in ■■■ life.
- [44] The Applicant's references who testified at the hearing commented how deeply the Applicant regretted ■■■ actions. The Panel found that the Applicant's references gave impressive evidence about the aftermath of the Assault incident and ■■■ plagiarism, and the Applicant's shame and remorse over these incidents.
- [45] In conclusion, the Panel found that the Applicant had insight into ■■■ historic misconduct and had learned from these events.

Rehabilitation Efforts and the Success of Such Efforts

- [46] The Applicant's rehabilitation programs and other efforts with respect to the assault charges are set out above. It was clear from the Applicant's evidence that ■■■ had obtained personal insight into and knowledge about domestic violence during these programs. By all accounts, the Applicant is currently in a strong and supportive relationship and ■■■ has learned from the March 2017 incident. The Applicant also testified that ■■■ stopped drinking alcohol after this incident.
- [47] In addition to these programs, the Applicant testified that ■■■ has been involved in youth sports programs (prior to the Covid Pandemic). In April 2021, the Applicant became involved in a Kid's Helpline program that provides mental health support through ■■■ employer.
- [48] The Panel noted that most of the Applicant's rehabilitation was related to anger management and violence against women, and this occurred prior to ■■■ plagiarism of ■■■ Taxation assignments.

[49] The Panel noted the several positive character references provided in this hearing that consistently stated that the Applicant is hard-working and honest. While the Panel found that these letters from friends and family were sincere and thoughtful, the Panel was concerned that none of the references were able to provide insight or perspective into the Applicant's ethical choices in a workplace environment. This would have been helpful. The Applicant testified that ■ had not disclosed ■ misconduct to ■ current employer, which may explain this lack of evidence.

Applicant's Conduct Since the Misconduct

[50] There was no evidence of any serious misconduct on the part of the Applicant since the plagiarism in the summer of 2018. The Applicant has not had any further criminal charges since that time.

[51] The Panel was concerned that after the criminal charges in 2017, when one would have expected that the Applicant would want to be on good behaviour so that ■ could become a member of CPA Ontario, ■ committed multiple acts of dishonesty related to ■ professional regulator. When ■ was caught, the Applicant told CPA Ontario that ■ cheated because of work pressures and a busy travel schedule. During the hearing, the Applicant said that ■ was still experiencing "a terrible and dark time" of ■ life. Regardless of which explanation is accepted, the Panel was concerned that the Applicant committed academic misconduct after ■ violations of the Criminal Code and after ■ had apparently engaged in self-reflection and completed ■ rehabilitation.

The Passage of Time Since the Misconduct

[52] The Applicant assaulted ■ girlfriend in March 2017 (approximately four years ago) and ■ plagiarized ■ Taxation modules in or about March 2018 (approximately three years ago).

[53] In *GB (Re)*, where the applicant, Mr. B., was convicted of operating a motor vehicle with a blood alcohol level greater than 0.08 mg/ml, the panel expressed concern that the offence occurred 19 months before the hearing. They stated that in general, they would have preferred a longer period of time to observe the applicant's behaviour after the misconduct had occurred. The panel, however, was impressed by the rehabilitative measures taken by Mr. B. and the fact that this was an isolated incident.

[54] Here, unlike the *GB (Re)* matter, the Panel found that there were two distinct situations where the Applicant had engaged in serious misconduct. This was not a case where there was an isolated incident or a single moment in time where the applicant made the wrong choice - a choice that was found to be out of character for them and a choice that caused them to set forth on a new path. The Panel found that based on the totality of the events in 2017 and 2018, not enough time had passed for the Applicant to establish on a balance of probabilities that ■■■ was currently of good character.

Conclusion

[55] For the reasons set out above, the Panel found that the Applicant failed to establish that at the time of the hearing, that ■■■ was a person of good character, and therefore the Panel refused ■■■ application for membership.

[56] The Panel found that it had discretion to impose conditions in this Order and that it was appropriate to order that the Applicant could reapply two (2) years from the date of the Order. Under sections 20 and 21 of Regulation 7-1, if the Panel refuses the Applicant's membership application, it may impose restrictions or conditions for reapplication if appropriate. In the ordinary course, an applicant can reapply for membership with CPA Ontario five (5) years after the day that their application for admission was refused, "subject to any restrictions and conditions imposed by an Adjudicative Committee at the time that admission was refused," including a refusal by the ARC.

[57] The Panel found that while the Applicant failed to satisfy them that ■■■ was a person of good character at the time of the hearing, ■■■ had made significant progress in ■■■ rehabilitation and ■■■ was on the right path. The Panel found that the Applicant should be provided with an earlier opportunity to establish ■■■ good character than that set out in section 39 of Regulation 7-1 (which provides that an applicant who is refused admission by the ARC may reapply for membership five years after their application was refused). The Panel determined that if the Applicant wished to reapply for membership in the future, two years from the date of this Order would likely be a sufficient period of time to allow CPA Ontario, either through the Registrar or a further hearing, to determine whether the Applicant met the good character requirement for admission to membership.

[58] The Panel therefore ordered that the Applicant may reapply for admission to membership two (2) years from the date of this order.

Dated at Toronto, Ontario this 3rd day of June, 2021

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

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

Members of the Panel

Dan Sceli, CPA, CGA, LPA
Robert Mozzon, FCPA, FCA, LPA
Donald Aronson, Public Representative
Margot Howard, Public Representative

Independent Legal Counsel

Susan J. Heakes