

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

**ADMISSION AND REGISTRATION COMMITTEE**

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

**TO:** G [REDACTED] S [REDACTED]  
[REDACTED]

**AND TO:** The Admission and Registration Committee

**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 February 14, 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. The Applicant was charged with:
    - i. Unlawful entry under section 349(1) of the *Criminal Code*; and
    - ii. Assault causing bodily harm under section 267 of the *Criminal Code*;
  - b. On July 18, 2006, the Applicant was convicted of the above-referenced charges, and sentenced to a 90 day custodial sentence (served intermittently) and 12 months’ probation.

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

Date: November 25, 2019

A handwritten signature in blue ink that reads "Heidi Franken". The signature is written in a cursive style and is positioned above a horizontal line.

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 G [REDACTED] S [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, Section 13: Good Character on Registration, as amended.

**TO:** G [REDACTED] S [REDACTED]

**AND TO:** Registrar, CPA Ontario

**DECISION AND ORDER MADE JANUARY 29, 2021**

**DECISION**

Having heard and seen the evidence and submissions of the parties, the Tribunal is satisfied that the applicant is of good character as required under Regulation 9-1: Student Registration, Obligations and Standing, Section 13: Good Character on Registration.

**ORDER**

The Tribunal, having been advised by the Registrar the applicant otherwise meets all the requirements of registration, directs the Registrar to register G [REDACTED] S [REDACTED] as a student with CPA Ontario.

**DATED** at Toronto this 29th day of January 2021.



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

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
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**ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF:** A good character hearing into G [REDACTED] S [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:**

G [REDACTED] S [REDACTED]

-and-

**REGISTRAR, CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**APPEARANCES:**

**For the Applicant, M [REDACTED] S [REDACTED]:** Nadia Guo, Counsel

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

Heard: January 29, 2021

Decision made: January 29, 2021

Release of written reasons: February 25, 2021

**REASONS FOR THE DECISION MADE JANUARY 29, 2021**

**I. BACKGROUND AND FACTS**

[1] This hearing was held to determine whether the Applicant, G [REDACTED] S [REDACTED] (the "Applicant") was of good character at the time of the hearing and thereby met the requirements for registration as a student with the Chartered Professional Accountants of Ontario ("CPA Ontario"). The Applicant's good character was put into issue as a result of [REDACTED] criminal conviction on or about July 18, 2006 for Unlawful Entry and Assault Causing Bodily Harm. [REDACTED] application was referred by the Registrar to the Admission and

Registration Committee (“ARC”). In the Notice of Referral, the Registrar confirmed that the Applicant meets all the other requirements for registration.

*The Applicant’s Application to CPA Ontario*

[2] The Applicant applied to be registered as a student with CPA Ontario on February 14, 2019. In response to one of the questions on the application for registration, the Applicant advised that ■■■ had previously “been convicted of a criminal or similar offence.”

[3] The Registrar asked the Applicant to submit a supplementary form regarding ■■■ prior convictions. On March 19, 2019, the Applicant completed the supplementary form (the “Questionnaire”), where ■■■ wrote that the offence took place on July 18, 2006 (which was actually the date of conviction). The Applicant also stated that the sentence imposed was “90 Days Intermittent and Probation 12 months.” In response to a question asking for a description of the circumstances surrounding the offence, the Applicant wrote as follows:

“I was young and in the wrong place at the wrong time. An argument started between my friends and I with another group of guys which lead to a physical altercation. This took place 12 years ago and ever since then nothing of the sort has taken place again. I have applied for a pardon to have these charges removed.”

[4] A CPA Ontario Student Registration Specialist asked the Applicant for supporting documents respecting ■■■ criminal conviction and on June 6, 2019, the Applicant provided a letter from the Records Department at Old City Hall. The Letter from the Records Department listed the Applicant’s criminal charges and convictions, as set out below. The letter from the Records Department also stated that a physical copy of the Applicant’s court record could not be found.

[5] In ■■■ June 6, 2019 email to the CPA Ontario Student Registration Specialist, the Applicant also wrote the following:

“To be very honest an incident from 13 years ago, I put it behind me. I was punished in prime. Now for me to go back and remember what took place and how I felt was going to be very difficult.”

[6] The Registrar was apparently not satisfied with this explanation. In a letter submitted on August 7, 2019, the Applicant explained the circumstances that gave rise to ■■■ convictions, and stated as follows:

“The incident that occurred in 2006 was based on lack of judgment and being immature at the age of 23. As a youngster I trusted “friends” whom I believed were individuals of charter [sic] at that time but, resulted in myself being in the middle of an altercation with individuals I had no connection with. From such event [sic] taking place it resulted in

the authorities being called to the premises where the altercation occurred.”

- [7] After several attempts to obtain more information about the Applicant’s convictions from the Records Department at Old City Hall, the parties learned on December 14, 2020 that the transcript of the Applicant’s guilty plea was not available.

#### *The Criminal Conviction*

- [8] On or about July 18, 2006, the Applicant pleaded guilty and was convicted for one count of Unlawful Entry and one count of Assault Causing Bodily Harm. For each count, ■ was sentenced to a 90-day custodial sentence, to be served intermittently (on weekends), along with 12-months’ probation. The sentences were to be served concurrently.
- [9] On February 25, 2020, the Applicant provided a letter from Record Removal Services of Canada indicating that they were in the process of obtaining a record suspension from the Parole Board of Canada. At the time of the hearing, the Applicant had not heard back from Record Removal Services of Canada as to the status of ■ pardon.

#### *The Applicant’s Evidence*

- [10] The Applicant testified that on the Victoria Day long weekend in 2006, ■ and two friends were out “clubbing” in downtown Toronto. When they left the nightclub that evening, the Applicant and ■ friends were “hanging out” and talking below the window of a condominium. The occupants of the condominium and the Applicant and ■ friends started to “banter” and the occupants swore at them and made racial slurs. The Applicant testified that this infuriated ■ friends, who went upstairs to confront the condominium occupants, and ■ followed.
- [11] The Applicant’s counsel asked ■ if the racial slurs had provoked the entry and the subsequent physical altercation. The Applicant advised that ■ friends took these comments to heart, but that ■ was born in Canada and the slurs did not affect ■.
- [12] When the Applicant and ■ friends entered the condominium, ■ testified that there were five occupants and a fight ensued. The Applicant testified that when ■ arrived in the apartment ■ fell and broke a coffee table. ■ said that the police arrived shortly after the altercation began.
- [13] The Applicant testified that the family of one of ■ co-accused friends retained a defence lawyer, who represented ■ and ■ friends. In ■ direct evidence, ■ described this as a mistake. In any event, ■ accepted a deal to plead guilty to two charges.

- [14] The Applicant testified that ■ spent one weekend in jail and then was given the opportunity to serve ■ 90-day sentence under house arrest. During ■ house arrest, the only times ■ left the house on those weekends was to serve ■ mandatory community service at a Church.
- [15] Counsel for the Applicant asked ■ if ■ felt remorseful. ■ answered that “we took responsibility.” Counsel then asked the Applicant about the effect of the incident on the victims. The Applicant said there were injuries to both parties and ■ and ■ friends also had to pay for the damages to the condominium. ■ added that the altercation did not take very long because there were police in the vicinity due to the Victoria weekend celebrations.
- [16] With respect to rehabilitation, the Applicant explained that ■ moved away from where ■ was living at the time of the incident and stopped associating with the two individuals who were with ■ that evening. ■ described ■ career, where ■ had been successfully employed with the same company since 2008 and had attained the position as general manager of a large organization. In addition to ■ employment, the Applicant established an accounting business in Milton, Ontario where ■ provided full cycle bookkeeping and other financial services for a variety of businesses.
- [17] Counsel to the Applicant asked the Applicant if ■ had had any physical fights since 2006 or experienced anger management issues. ■ denied that ■ had anger management issues and added that ■ felt embarrassed and ashamed by what had happened, in particular recalling what it felt like when ■ parents picked ■ up from jail or court. The Applicant explained that ■ parents were well-regarded in the community.
- [18] In ■ direct examination, the Applicant was asked by ■ counsel about why ■ was not “more candid” with CPA Ontario. The Applicant explained that ■ did not realize the severity of a criminal record to ■ application and did not think that it would lead to a hearing as it had been so long ago. ■ thought that what ■ described as ■ “little synopsis” was good enough. ■ counsel stated that ■ did not have legal advice when ■ prepared ■ application and ■ agreed, adding that CPA Ontario later recommended that ■ retain a lawyer.
- [19] On cross-examination, the Applicant was asked if ■ committed the assaults for which ■ was convicted. The Applicant answered that ■ was “part of it” but could only say with certainty that ■ fell on the coffee table. ■ suggested that ■ was charged because ■ was larger and more easily identified than ■ co-accused. The Applicant then expanded on ■ answer and said that ■ was fine with pleading guilty because ■ was on the premises and took part in the altercation. ■ said that ■ was not sure that “you should go to jail for 90 days for that.”

- [20] The Applicant was also asked about [redacted] representations to CPA Ontario in the application process. Counsel for the Registrar suggested that [redacted] answers implied that [redacted] was simply unlucky and in the wrong place at the wrong time. The Applicant answered that if [redacted] had not been there, the incident would never have happened. [redacted] said that that was not the way [redacted] would have handled the situation if [redacted] were by [redacted] and [redacted] believed that [redacted] co-accused were 100% responsible. In [redacted] earlier testimony, the Applicant had indicated that the co-accused were older than [redacted] but they were not particularly good friends at the time. Asked if [redacted] had de-escalated the situation, the Applicant said that [redacted] would have, however [redacted] could not recall.
- [21] Counsel for the Registrar asked the Applicant why [redacted] did not tell CPA Ontario about the Unlawful Entry and the Applicant answered that [redacted] mentioned the 90 days in jail. Counsel asked [redacted] what [redacted] meant in [redacted] letter dated June 6, 2019 that [redacted] had been “punished in prime.” [redacted] testified that [redacted] believed that 90 days in jail was a severe punishment for what had happened but added that [redacted] had learned [redacted] lesson; the one weekend in jail was “enough to traumatize me.”
- [22] Counsel for the Registrar pointed out that when the Applicant was asked about remorse during [redacted] direct testimony, [redacted] had only talked about how the incident affected [redacted]. The Applicant answered that [redacted] did not understand the concern but that [redacted] didn't feel good about hitting someone even when they hit [redacted]. Counsel noted that the Applicant never mentioned the victims. The Applicant answered that [redacted] didn't know their names and [redacted] felt remorse about hurting someone and particularly about going into someone's home and “touching someone”. Asked if it was more of a punch than a “touch”, the Applicant answered “I assume so” but [redacted] then said that [redacted] doubted that [redacted] had hit anyone.
- [23] With respect to rehabilitation, on cross-examination, the Applicant indicated that [redacted] had no substance abuse issues or anger management issues.
- [24] Finally, on cross-examination the Applicant stated that [redacted] did not tell several of [redacted] references about the criminal convictions before they wrote their reference letters. [redacted] said they all were currently aware of the convictions and the events that lead to these convictions.
- [25] A member of the Panel asked the Applicant if [redacted] had disclosed [redacted] criminal conviction to [redacted] current employer. [redacted] answered that [redacted] could not recall the application process, but [redacted] had used a head hunter who may have disclosed the convictions.

#### *Character Evidence*

- [26] The Applicant provided the Panel with four reference letters, including Mr. G. who was a witness at the hearing. The letters generally spoke to the Applicant's competence. None of the letters mentioned the Applicant's good character issues. The Applicant testified that [redacted] told these references about [redacted] criminal convictions only after [redacted] attended a pre-hearing conference in this matter.

- [27] Mr. A. provided a reference letter dated March 22, 2019 and advised that he had been the Applicant's client for ten years. The Applicant prepared the books and tax records for Mr. A.'s company, as well as re-designing their web site and providing other assistance. Mr. A. advised that the Applicant had a wealth of knowledge and skills, was hard-working, reliable and responsible.
- [28] Ms. H. stated that she had worked with the Applicant for ten years. She commended the Applicant for [REDACTED] attention to detail and indicated that [REDACTED] worked well under pressure and against tight deadlines. She added that the Applicant is respected at their company.
- [29] Mr. S. is a CPA and wrote that the Applicant is very bright and knows [REDACTED] work. [REDACTED] indicated that the Applicant is highly motivated, independent and efficient.
- [30] Two witnesses testified on behalf of the Applicant. The first witness was Mr. G., who also provided a reference letter. Mr. G., who is a retired CPA, testified that he had known the Applicant for eight years and was introduced to [REDACTED] by Mr. A. In the reference letter, Mr. G described the Applicant as possessing "a tireless work ethic and unquenchable thirst for accounting knowledge." Mr. G. indicated that the Applicant had only recently advised him of the 2006 criminal convictions and [REDACTED] was surprised as [REDACTED] found the misconduct to be completely out of character for the person that he knew. Mr. G. had never witnessed any issues with the Applicant's anger management or drinking. Going forward, Mr. G. indicated that he would continue to be a friend and mentor to the Applicant.
- [31] Ms. G-S. testified that she met the Applicant 11 years ago while they were working at a company where she was the customer service manager and [REDACTED] was the financial controller. She left the company about six years ago, however they remained friends. Ms. G-S. testified that the Applicant told her about [REDACTED] criminal convictions four or five years after working with [REDACTED] and while [REDACTED] didn't go into "extreme details" [REDACTED] expressed remorse for the events that took place. Ms. G-S. explained that the Applicant told her that [REDACTED] was very sorry for [REDACTED] actions as [REDACTED] knew they were outside [REDACTED] character – [REDACTED] was disappointed with [REDACTED]. Ms. G-S. never witnessed any anger management issues with the Applicant and in fact said that [REDACTED] was mature beyond [REDACTED] years and was able to handle stress well. She said that [REDACTED] had done much soul searching and appreciated how [REDACTED] actions had affected the others involved in the incident.

## II. ISSUES IN THIS HEARING

- [32] 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.

### III. DECISION

- [33] The Panel found that the Applicant has established on a balance of probabilities that ■ was of good character at the time of the hearing and orders ■ be registered as a Student with CPA Ontario.

### IV. REASONS FOR DECISION

#### *Good Character Requirement in Regulations*

- [34] 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).
- [35] It is the Applicant's responsibility to ensure that their application is complete and accurate (subsection 7.2 of Regulation 9-1).
- [36] If an applicant does not provide evidence of good character satisfactory to the Registrar, the Registrar is required to refer the matter to an oral hearing (sections 13 of Regulation 9-1). In referring the matter, the Registrar is not making a decision about the applicant's good character, but rather they are finding that they have not been given satisfactory evidence by the applicant of good character.
- [37] If the Admission and Registration Committee (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 (section 21).

#### *What is Good Character?*

- [38] "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 Preyra*, 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."

[39] 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.

[40] As stated in *Preyra*, the standard for good character is not perfection, and the Panel does not need to determine with certainty that the applicant will never re-offend.

[41] Gavin MacKenzie, 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.”

[42] 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?*

[43] Under section 13 of Regulation 9-1, an applicant must provide satisfactory evidence to establish his 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.

[44] 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*

- [45] The CPA Ontario jurisprudence relating to good character has 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.
- [46] The calculation of whether a person is of good character is not a mathematic formula but rather is based upon a combination of these factors.

### *Analysis*

#### Nature and Duration of Misconduct

- [47] The Panel found that the Applicant's misconduct that resulted in ■ 2006 convictions for Assault Causing Bodily Harm and Unlawful Entry was serious. The Applicant entered the home of the victims knowing that violence was likely to ensue. This was a serious violation of the space of the victims and instigated an altercation between eight angry ■.
- [48] Counsel for the Applicant submitted that the Panel should ignore the criminal conviction for Assault causing bodily harm based on the Applicant's evidence. Counsel to the Tribunal advised the Panel and the participants in the hearing that pursuant to the decision of the Supreme Court of Canada in *CUPE v City of Toronto*, [2003] S.C.R. 77, a criminal conviction is *prima facie* admissible as evidence and should not be relitigated in an administrative process unless it is clearly established that there was an abuse of the Court's process or the criminal proceeding was tainted by fraud or dishonesty. Counsel for the Registrar had no submissions with respect to this advice. Counsel for the Applicant argued that the Applicant's complaint about ■ criminal lawyer was sufficient evidence to cast doubt on the 2006 conviction for Assault.
- [49] In considering the evidence about the Applicant's involvement in the altercation, the Panel noted that the Applicant was inconsistent; ■ stated several times that ■ regretted hurting someone or engaging in violence; and yet ■ also testified that ■ only recalled entering the condominium and breaking a coffee table.
- [50] The Panel considered the serious offence of Assault causing bodily harm to which the Applicant pleaded guilty in 2006. The Panel concluded that it was bound by the Court's

decision in that matter and was not prepared to make a contrary finding, particularly based on the inconsistent evidence before it. The Panel found that it was unlikely that the Applicant, who was legally represented, would plead guilty to a serious offence if that offence had not occurred or if there was no evidence to support the criminal charge. The Applicant's evidence that all ■ could recall about the incident 14 years later was that ■ fell on a coffee table. The Panel found that it is more likely than not that the Applicant participated in the fight at the condominium that resulted in the serious bodily harm of an occupant and ■ was charged and convicted accordingly.

- [51] The Panel noted that these convictions arose from one event and there was no evidence to demonstrate a pattern of such behaviour on the part of the Applicant. There was no evidence that the Applicant's misconduct had been since repeated.

#### Whether Applicant is Remorseful

- [52] Throughout the hearing, the Applicant indicated that ■ was remorseful about the events that led to ■ conviction and that ■ accepted responsibility for ■ actions. The Panel noted that the Applicant's expressions of remorse tended to revolve around the impact of the criminal charges and the sentence upon ■ rather than on the victims. During the hearing, the Appellant's expressions of remorse needed to be prompted by ■ own counsel and counsel for the Registrar.

- [53] The Panel was concerned about the Appellant's minimization of the seriousness of ■ misconduct. Although ■ testified that ■ accepted responsibility, ■ also blamed ■ co-accuseds (who ■ said were 100% responsible for the incident), the lawyer who was hired to defend them, and the victims themselves for provoking the incident. ■ also minimized these convictions in ■ communications with the Registrar's office, as discussed below.

- [54] The Panel accepted the evidence of Ms. G-S., who testified that the Applicant advised her of the convictions many years ago and expressed remorse for ■ actions and the effect of ■ actions on the victims on several occasions.

- [55] While the Panel had concerns about the level of personal responsibility taken by the Applicant, the Panel accepted that the Applicant regretted ■ actions and had learned from these events.

#### Rehabilitation Efforts and the Success of Such Efforts

- [56] The Applicant testified that ■ disassociated ■ with the individuals who were involved with the 2006 incident and changed ■ lifestyle; for example, ■ did not go "clubbing" anymore and rather focused on ■ professional career. The Panel otherwise found that the Applicant had engaged in minimal efforts to "rehabilitate" since ■ misconduct. That said, the Panel accepted the Applicant's evidence that these events did not arise from an underlying substance abuse issue or that there was any history of

anger management. In the unique circumstances of this matter, the Panel found that the lack of rehabilitative efforts did not impact on the Applicant's good character.

#### Applicant's Conduct Since the Misconduct

[57] The Panel found that since the misconduct, the Applicant had achieved considerable professional success and had shown ██████ to be a skilled and diligent employee. ██████ references spoke highly of ██████ diligence and the excellent client service that ██████ provided. Based upon the references provided, the Applicant was a reliable and ambitious person who earned the respect of ██████ peers and ██████ supervisors.

[58] The Panel was concerned about the lack of disclosure provided to CPA Ontario during the application process and particularly the fact that the Applicant failed to advise the Registrar of ██████ conviction for Unlawful Entry, which was serious, until after ██████ was required to produce documentation. Section 7.2 of Regulation 9-1 requires applicants to ensure that their CPA Ontario application is complete and accurate. Although the Applicant provided some misinformation (the date of the misconduct), the Panel accepted that this was inadvertent. The Panel found, however, that Applicant should have been more forthcoming in ██████ explanation of the events that led to ██████ conviction. The Panel did not agree with the suggestion of the Applicant's counsel that this was explained by the fact that ██████ did not have a lawyer when ██████ completed ██████ application to CPA Ontario; applicants are expected to be candid and fulsome in their provision of information to their regulator.

#### The Passage of Time Since the Misconduct

[59] The Panel found that this was the most compelling factor in the consideration of the Applicant's current good character. The underlying events on the Victoria Day weekend in 2006 were over 14 years old.

#### Conclusion

[60] The Panel concluded that the Applicant's misconduct was from a single series of events that occurred many years ago. The Applicant has since established ██████ as a responsible employee and entrepreneur. While during ██████ evidence the Applicant tended to blame others for what happened, ██████ did accept responsibility for ██████ actions when ██████ pleaded guilty to Assault and Unlawful Entry and fulfilled the terms of ██████ sentence without incident. Also, the Panel was concerned about the Applicant's failure to provide fulsome disclosure to CPA Ontario in ██████ student application, however this lack of judgment was not sufficient to overturn ██████ overall good character; again, CPA Ontario does not have a standard of perfection, but rather must determine whether on a balance of probabilities the Applicant has established that ██████ is a person of good character at the time of the hearing.

[61] In conclusion, for reasons set out above, the Panel found that the Applicant had established that ■ was a person of good character as of the date of the hearing.

**Dated** at Toronto, Ontario this 25<sup>h</sup> day of February, 2021

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

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

Members of the Panel

Naresh Agarwal, Public Representative  
Greg Hocking, CPA, CA, IFA  
Margot Howard, Public Representative  
Robert Mozzon, FCPA, FCA

Independent Legal Counsel

Susan J. Heakes