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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Hilda Larbi CPA, CGA
AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following allegations of professional misconduct against Hilda Larbi, CPA, CGA, a member of CPA Ontario:

1. THAT the said Hilda Larbi, in or about the period April 16, 2020 to July 28, 2020 failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 104.1 of the CPA Code of Professional Conduct in that she failed to respond to and meet with the Investigator appointed by the Professional Conduct Committee of CPA Ontario.
2. THAT the said Hilda Larbi, on or about July 28, 2020, having been served with a Notice to a Member to Attend Before the Professional Conduct Committee of CPA Ontario, failed to attend on July 28, 2020 as required by the terms of the Notice, contrary to Rule 104.2(c) of the CPA Code of Professional Conduct.

Dated at Mississauga, Ontario this 8th day of October 2020.

A handwritten signature in blue ink that reads "L. Davidson".

L. DAVIDSON, CPA, CGA, CHAIR
PROFESSIONAL CONDUCT COMMITTEE

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **HILDA LARBI, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.1** and **Rule 104.2(c)** of the CPA Ontario Code of Professional Conduct,

TO: Hilda Larbi

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE NOVEMBER 19, 2020

DECISION

The allegations that Hilda Larbi has breached Rule 104.1 and Rule 104.2(c) of the CPA Ontario Code of Professional Conduct are established and constitute professional misconduct.

ORDER

IT IS ORDERED THAT:

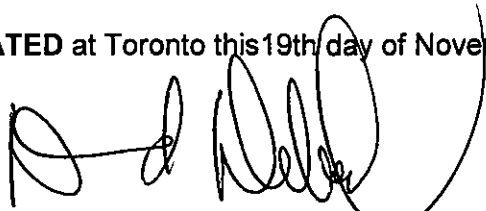
1. Hilda Larbi be reprimanded in writing by the Chair of the hearing;
2. Hilda Larbi shall pay a fine of \$3,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by February 19, 2021. If Ms. Larbi is unable to pay the fine by February 19, 2021, she must provide an explanation satisfactory to the Chair of this Panel as to why she cannot pay the fine;
3. Hilda Larbi shall cooperate with the regulatory process of CPA Ontario by contacting the Investigator appointed by the Professional Conduct Committee of CPA Ontario forthwith and by participating in an interview with the Investigator by December 20, 2020;
4. Notice of this Decision and Order, disclosing Hilda Larbi's name, is to be given in the form and manner determined by the Discipline Committee:
 - (a) to all members of CPA Ontario;
 - (b) to all provincial bodies,and shall be made available to the public;

5. In the event Hilda Larbi fails to comply with the terms of this Order, her membership with CPA Ontario shall be suspended until such time as she does comply, provided that she complies within 30 days of the date of her suspension. In the event she does not comply within the 30-day period, her membership in CPA Ontario shall be revoked and notice of the revocation of her membership, disclosing her name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Hilda Larbi's residence or employment. All costs associated with this publication shall be borne by Hilda Larbi and shall be in addition to other costs ordered by the Panel;

AND THAT:

6. Hilda Larbi shall pay costs of \$7,000.00 to CPA Ontario by May 19, 2021.

DATED at Toronto this 19th day of November 2020.

A handwritten signature in black ink, appearing to read 'David Debenham', written over a large, faint circular stamp or watermark.

David Debenham, CPA, CMA, LL.B.
Discipline Committee – Deputy-Chair

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **HILDA LARBI, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.1 and 104.2 (c)** of the CPA Ontario *Code of Professional Conduct*.

BETWEEN:

**Chartered Professional Accountants of Ontario
Professional Conduct Committee**

-and-

Hilda Larbi

APPEARANCES:

For the Professional Conduct Committee: Nisha Dhanoa, Counsel

For Ms. Larbi: Not Present and not Represented

Heard: November 19, 2020

Decision and Order effective: November 19, 2020

Release of written reasons: January 13, 2021

REASONS FOR THE DECISION AND ORDER MADE November 19, 2020

I. OVERVIEW

- [1] This hearing was held to determine whether the allegations that Hilda Larbi failed to cooperate with the regulatory process of CPA Ontario by failing to respond to and meet with the Investigator appointed by the Professional Conduct Committee ("PCC"), and by failing to attend before the PCC on July 28, 2020 were established on a balance of probabilities and, if so, whether the allegations amounted to professional misconduct.
- [2] Ms. Larbi became a member of CPA Ontario in October 2016 having been admitted through the legacy program. In November 2018, Standards Enforcement requested that Ms. Larbi provide a written response to a complaint which alleged that Ms. Larbi had failed to return accounting records and that she communicated with the complainant in an unprofessional manner.
- [3] Ms. Larbi repeatedly engaged with and responded to inquiries made of her by the Standards Enforcement Department of CPA Ontario between November 5, 2018 and April

16, 2020. On April 16, 2020, Ms. Larbi advised she would cease communicating with CPA Ontario until her request for an in-person interview with the Disciplinary Committee was granted.

- [4] Ms. Larbi did not attend an interview with the investigator appointed by the PCC. She failed to attend, as requested before the PCC on July 28, 2020.
- [5] The onus was on the PCC to show on a balance of probabilities that Ms. Larbi had breached Rules 104.1 and 104.2(c) of the CPA Ontario *Code of Professional Conduct*, and that such conduct constituted professional misconduct.

II. PRELIMINARY ISSUES

- [6] As Ms. Larbi was not present at the hearing, the Panel had to be satisfied that she had received proper notice of the disciplinary hearing.
- [7] Ms. Dhanoa, Counsel for the PCC, filed three affidavits addressing the issue of service. The first affidavit was that of Mervyn Archdall, Process Server with Independent Process Servers (Exhibit 1). The Affidavit confirmed that on August 24, 2020, Mr. Archdall had attended at the home address of Ms. Larbi in order to personally serve Ms. Larbi with a copy of a letter from Ms. Dhanoa, dated August 24, 2020, enclosing the Allegations of Professional Misconduct and providing information regarding the disciplinary process. While Ms. Larbi refused to accept the documentation, Mr. Archdall taped the envelope containing the documents to the front door of Ms. Larbi's home. On August 25, 2020, Mr. Archdall mailed an identical package of materials to Ms. Larbi by regular mail.
- [8] Ms. Dhanoa filed the Affidavit of Saloni Gulati, Coordinator in the Investigations and Prosecutions area of CPA Ontario (Exhibit 2). Ms. Gulati confirmed that the residential address at which Mr. Archdall had left materials for Ms. Larbi by taping them to the door of the residence, is the same residential address for Ms. Larbi on record with CPA Ontario. Ms. Gulati further confirmed that on August 28, 2020, she emailed a copy of Ms. Dhanoa's August 24, 2020 letter, as well as copies of the Allegations of Professional Misconduct and information regarding the disciplinary process, to the email address of record with CPA Ontario for Ms. Larbi.
- [9] Finally, Ms. Dhanoa filed the Affidavit of Bianca D'Souza, Adjudicative Tribunals Clerk in the Tribunals Office (Exhibit 3). Ms. D'Souza confirmed that on September 11, 2020, she sent an email to Ms. Larbi at Ms. Larbi's known email address requesting that Ms. Larbi provide information required to set down the disciplinary hearing. A response was requested by September 25, 2020. On October 23, 2020, Ms. D'Souza left a voice mail message requesting that Ms. Larbi contact her at her office telephone number. On October 27, 2020, Ms. D'Souza sent another email providing a list of potential hearing dates and requesting a reply by October 30, 2020. Ms. D'Souza sent subsequent emails to Ms. Larbi on October 28, 2020 and on November 4, 2020, on which date she was advised that a hearing date had been tentatively set for November 19, 2020. On November 6, 2020, a Notice of Hearing was sent by Ms. D'Souza to Ms. Larbi by email confirming that the hearing date set for November 19, 2020 was to commence at 9:30

a.m. by videoconference. Ms. D'Souza continued to copy Ms. Larbi on materials to be filed at the hearing by way of emails dated November 9 and 12, 2020. On November 13, 2020, Ms. D'Souza left a voice mail message advising Ms. Larbi of the hearing date and drawing her attention to the emails that had been sent. This message, as well as the previous one, were left on the phone number on record with CPA Ontario. Despite Ms. D'Souza's numerous emails and telephone messages, Ms. Larbi did not respond.

- [10] The evidence before the Panel confirmed that the Notice of Allegations had been served both personally and by alternative service on Ms. Larbi and that the Notice of Hearing had been properly served upon Ms. Larbi pursuant to CPA Ontario's Rules of Practice and Procedure. The Panel was satisfied that Ms. Larbi had received proper notice of the allegations and of the hearing date and decided to proceed in Ms. Larbi's absence.

III. ISSUES

- [11] The issues before the Panel were as follows:

- a) Did the evidence establish, on a balance of probabilities, the facts on which the particulars alleged by the PCC were based?
- b) If the conduct alleged by the PCC was established on the evidence presented on a balance of probabilities, did the conduct constitute professional misconduct?

IV. DECISION

- [12] The Panel found the evidence to be clear and unequivocal that during the period of April 16, 2020 to July 28, 2020, Ms. Larbi failed to cooperate with the regulatory process of CPA Ontario and failed to attend for an interview before the PCC on July 28, 2020. There was no medical or other evidence before the Panel that provided an explanation for the Member's failure to cooperate and failure to attend. The Panel found that the PCC had established, on a balance of probabilities, the facts on which the allegations were based.

- [13] The Panel was satisfied that the allegations as established constituted breaches of Rules 104.1 and 104.2(c) of the CPA Ontario *Code of Professional Conduct* and concluded that Ms. Larbi, having breached these Rules, had committed professional misconduct.

V. REASONS FOR THE DECISION

Findings Regarding Conduct of Ms. Larbi

- [14] On or about August 1, 2018, CPA Ontario received a complaint that alleged Ms. Larbi had failed to return accounting records to the Complainant. The Complainant had made several requests of Ms. Larbi for the return of the records that related to several of her businesses. The Complainant further alleged that Ms. Larbi had responded to her requests in an unprofessional manner, and further that Ms. Larbi had made defamatory comments about the Complainant to a third party ("the Complaint").

- [15] On November 5, 2018, Ms. Larbi received notice of the Complaint from CPA Ontario and was asked to provide a written response to the issues raised in the complaint by November 22, 2018. By way of letter dated November 5, 2018, and received by CPA Ontario on November 12, 2018, Ms. Larbi responded to the complaint advising that the Complainant had not retained her services and that the box of records sought by the Complainant had been brought to her office by Ms. Larbi's former spouse. Ms. Larbi took the position that as she had not met the Complainant and could not confirm her identity as the owner of the box, she would only return the box to her former spouse. She also wanted to be compensated for costs incurred in anticipation of taking on the retainer. Due to ongoing divorce proceedings, Ms. Larbi advised that the return of the box would have to be dealt with within the family law proceedings.
- [16] In January 2019, Ms. Larbi requested a status update on the complaint. In an email dated January 24, 2019, Ms. Larbi raised concerns that the allegations were "fraudulent" and had been orchestrated by her former spouse, who is a Chartered Professional Accountant. That same day, Ms. Larbi advised she had contacted Standards Enforcement requesting that her former spouse's conduct be investigated, alleging that he was using the complaint against her as part of a "criminal conspiracy".
- [17] By letter dated February 1, 2019, Theresa Tonelli, Director of Standards Enforcement advised Ms. Larbi that "prior to forwarding this matter to the Professional Conduct Committee (the "Committee") for consideration", a written response to further correspondence provided by the Complainant was requested of Ms. Larbi. The response was to be provided on or before February 22, 2018. Ms. Tonelli also addressed Ms. Larbi's concerns regarding her former spouse, advising Ms. Larbi of the complaints process in the event Ms. Larbi wished to pursue her complaint.
- [18] By letter dated February 11, 2019, Ms. Larbi responded to the additional information provided by CPA Ontario in its letter of February 1, 2019. She continued to deny knowing, meeting or being retained by the Complainant. She provided reasons as to why she believed she could not release the box of records to the Complainant and maintained that the complaint was the result of a criminal conspiracy masterminded by her former spouse.
- [19] By letter dated March 13, 2019, Tatiana Rabinovitch, Standards Enforcement Officer with CPA Ontario wrote to Ms. Larbi advising that Ms. Larbi's responses had been forwarded to the Complainant for information and comment. She further advised that if no new information was received from the Complainant, the matter would be forwarded to the PCC for consideration. Ms. Larbi acknowledged receipt of the letter that same day.
- [20] By letter dated June 20, 2019, Ms. Rabinovitch wrote to Ms. Larbi providing further correspondence received from the Complainant dated April 23, 2019. Ms. Larbi was advised that the PCC would be proceeding with a review of the complaint and that if Ms. Larbi wished to provide further information and/or documentation, such materials should be provided by July 11, 2019. The letter which was originally sent by email, was also sent by regular mail and courier.
- [21] As Ms. Larbi awaited the materials being sent by CPA Ontario, she wrote to Standards Enforcement on June 20 and 21, 2019 reiterating her position that the complaint against

her had been orchestrated by her former spouse and that he may seek to impede the delivery of the materials to Ms. Larbi.

- [22] On June 24, 2019, Ms. Larbi received the letter dated June 20, 2019 with enclosed materials. That same day, Ms. Larbi responded by way of a two page letter, refuting the information provided by the Complainant and reiterating her desire to have the matter dealt with as a criminal conspiracy against her by her former spouse and the Complainant. Ms. Larbi wrote:

I am not going to waste my energy to respond to all the lies and the set up in this latest correspondence. I want this case to be treated as a criminal conspiracy by (her former spouse) and (the Complainant). I want it to proceed to the next level and I will be ready to come.

- [23] In an email dated June 28, 2019 to Standards Enforcement, Ms. Larbi stated that she wanted the complaint, and the complaint she had made against her former spouse to “be moved to the Disciplinary Committee of CPA Ontario.” Ms. Larbi claimed, “I have provided enough information with regards to (both) cases and I do not see why there should be any further delay.”
- [24] In a letter dated July 26, 2019, CPA Ontario acknowledged receipt of Ms. Larbi’s correspondence of June 24, 2019 and advised that the complaint would be forwarded to the Director of Standards Enforcement “for consideration” and informed Ms. Larbi she would be advised of the Director’s direction.
- [25] Having heard nothing further from CPA Ontario, Ms. Larbi wrote an email to Standards Enforcement on November 1, 2019 requesting an update on the status of the complaint. She noted “...it’s been months since I sent you my last response and asked that the file be sent to the disciplinary committee because I have provided detail (sic) correspondence about it and also provided enough evidence.”
- [26] On November 4, 2019, CPA Ontario responded advising that the documentation provided was being reviewed and that Ms. Larbi would be contacted regarding next steps. CPA Ontario apologized for the length of time it had taken to respond to Ms. Larbi, advising the delay was due to the high number of files under review. CPA Ontario had similarly apologized to Ms. Larbi in its letter of February 1, 2019.
- [27] Ms. Larbi continued to reiterate her concerns regarding her former spouse’s conduct and advocating for an investigation into his conduct.
- [28] On December 19, 2019, Ms. Larbi left a voice mail message with Standards Enforcement requesting an update on the two matters and expressing a concern that she did not “want the issues to be stonewalled.”
- [29] The PCC met on April 7, 2020. With respect to the complaint against Ms. Larbi, the PCC decided that further information was required and directed that an investigator be appointed to inquire into the allegations made by the Complainant. The affiant Linda Robinson was duly appointed by the PCC to investigate the complaint. As part of the

investigation, Ms. Robinson was authorized, amongst other things, to interview Ms. Larbi. In order to fulfill her investigatory mandate and conduct her investigation, Ms. Robinson determined that she was required to interview Ms. Larbi.

[30] Ms. Larbi was advised by letter dated April 16, 2020 that the PCC had, as a result of its preliminary review of the complaint made against Ms. Larbi, decided that further information was required and that Linda Robinson had been appointed as the investigator for that purpose. Ms. Larbi was advised that Ms. Robinson was authorized to interview Ms. Larbi and to require the production of relevant materials. A copy of sections 47 to 52 of The Chartered Professional Accountants of Ontario Act, 2017 outlining the investigator's powers, including the right to interview ("question") Ms. Larbi was enclosed with the letter.

[31] That same day, Ms. Larbi responded by email stating:

I do not agree to how this file is been (sic) handled.
The matter was brought over a year ago. I have been following up since and have provided you with required information since but nothing was done.
I have been requesting for in-person interview with the disciplinary committee way before the pandemic but nothing was done.
I have never met the complainant before and I deserve a right to know who she is that is bringing a charge against me.
In view of how the whole thing is been (sic) handled, I of the opinion that this email is not coming from a legitimate source.
Therefore, I will not comply with the request.
The institute has been informed how the person who is the cause of this case, has hatched (sic) into every account of mine and has been using fictitious people to send me emails.
Until I am able to meet with the discipline committee in person, where the complainant be there, I consider this email suspicious and will not comply with the request. any more communication from you on this will constitute harassment. In person meeting is what is fair and i do no (sic) mind until that is possible.

[32] In a letter dated April 17, 2020, Ms. Rabinovitch wrote to Ms. Larbi regarding her complaint against her former spouse. Ms. Rabinovitch advised that on the direction of the PCC, her complaint against her former spouse had been closed. Ms. Larbi responded that same day questioning the authenticity of the correspondence and on April 27, 2020, Standards Enforcement confirmed to Ms. Larbi that the correspondence of April 17, 2020 was in fact legitimate.

[33] On April 21, 2020, Kelvin Kucey, Professional Standards Counsel for CPA Ontario responded by letter to Ms. Larbi's email of April 16, 2020, acknowledging her frustration with the complaint made against her and explaining the investigative process and the appointment of Ms. Robinson. Ms. Larbi was again reminded of her obligation to cooperate with the investigation and warned that a failure to cooperate may be considered professional misconduct. Ms. Larbi was also advised that the matter was scheduled to be

considered by the PCC on July 28, 2020 and that the investigator's report was required several weeks prior to the meeting. The letter made it clear:

...it is imperative that you meet with Ms. Robinson. It is in your best interests to use that opportunity to fully explain your involvement with (the Complainant). You have indicated your interest to speak with the PCC in person, that opportunity is part of the investigative process, once Ms. Robinson has completed her report, you will receive an invitation to attend the PCC meeting on July 28, 2020.

Rule 104 regarding the requirement to cooperate with the regulatory process was reproduced within the body of the letter to Ms. Larbi.

- [34] On May 30, 2020, Ms. Robinson emailed Ms. Larbi requesting a meeting via Webex on June 1, 2020 or on an alternate date should Ms. Larbi not be available. Ms. Larbi did not respond. Ms. Robinson sent a second email to Ms. Larbi on June 2, 2020, reminding Ms. Larbi of her obligation to participate in the investigative process, including an interview. Ms. Robinson confirmed that following the interview, Ms. Larbi would have the opportunity to meet with the PCC. Ms. Larbi did not respond to Ms. Robinson's request to attend an interview.
- [35] On June 5, 2020, Ms. Robinson texted Ms. Larbi confirming that she had been appointed by CPAO to investigate the complaint and that it was important that Ms. Larbi contact her by day's end to arrange an interview. Ms. Larbi did not respond.
- [36] On July 3, 2020, Mr. Kucey wrote to Ms. Larbi advising her that the PCC would be considering the complaint on July 28, 2020. He advised that the meeting would be conducted by video conference and would commence at 1:00 p.m. Ms. Larbi was requested to provide written confirmation of her attendance at the meeting by July 6, 2020. Receiving no response, on July 7, 2020 Mr. Kucey again wrote to Ms. Larbi advising that PCC had directed that he serve Ms. Larbi with a Notice to Member to Attend before the PCC, dated July 2, 2020. Pursuant to the Notice, Mr. Kucey confirmed that Ms. Larbi was required to attend the meeting of the PCC being held on July 28, 2020 via video conference at 1:00 p.m. Mr. Kucey noted in the letter that a failure to attend the meeting might result in an allegation of professional misconduct being made against Ms. Larbi. (Exhibit 8)
- [37] On July 10, 2020, Ms. Larbi wrote to the President and CEO of CPA Ontario. The letter was copied to the President and CEO of CPA Canada, the Premier of Ontario, the Public Safety Minister, the Mayor of Vaughan, as well as others. In her five page letter, Ms. Larbi complained of the actions of what appears to have been the process server, Mr. Archdall and repeated her complaints and concerns regarding her former spouse's alleged conduct. Ms. Larbi requested that she be contacted by email or phone when a response to her letter is sent.
- [38] On July 15, 2020, a Document Brief which was to be relied upon by the PCC at its meeting on July 28, 2020 was sent to Ms. Larbi by email with an accompanying letter from Mr. Kucey inviting her to contact him with any questions regarding the meeting. On July 21, 2020, an email containing the link to the July 28, 2020 PCC meeting was sent to Ms. Larbi.

- [39] On August 21, 2020, Nisha Dhanoa, Professional Standards Counsel wrote to Ms. Larbi in response to Ms. Larbi's letter of July 10, 2020 and to her inquiries regarding the complaint against her former spouse. Ms. Dhanoa confirmed that the matter had been considered by the PCC on April 7, 2020 and that the PCC had moved to close the file with guidance, as Ms. Larbi had been advised in the letter from Ms. Rabinovitch dated April 17, 2020. A copy of that letter was provided to Ms. Larbi with Ms. Dhanoa's letter. Ms. Dhanoa also confirmed that the process server had been sent to personally serve her with the Notice to Attend on behalf of CPA Ontario on July 8, 2020. Finally, Ms. Dhanoa advised Ms. Larbi that on July 28, 2020, the PCC considered the complaint against Ms. Larbi and moved to draft Allegations of Professional Misconduct which, she further advised, Ms. Larbi should expect to receive in due course. Ms. Dhanoa invited Ms. Larbi to contact her with any questions regarding the matter. Ms. Larbi did not respond.

Finding of Professional Misconduct

- [40] The onus was on the PCC to show on a balance of probabilities that Ms. Larbi's conduct breached Rules 104.1 and 104.2 (c) of CPA of Ontario's *Code of Professional Conduct*, and that such conduct constituted professional misconduct.
- [41] The Tribunal found that the Affidavits of Ms. Robinson (Exhibit 6), Ms. Rabinovitch (Exhibit 4), as well as the letter from Kelvin Kucey dated April 21, 2020 (Exhibit 8), provided clear, cogent and convincing evidence that during the period of April 16, 2002 to July 28, 2020, Ms. Larbi failed to cooperate with the regulatory process of CPA Ontario and that she failed to participate in an interview as required by CPA Ontario's investigator, Linda Robinson.
- [42] On April 16, 2020, Ms. Larbi declared that she would not comply with the interview Ms. Robinson was seeking to conduct as part of the investigation she had been authorized to proceed with. Ms. Larbi did not respond to Ms. Robinson's follow up emails of May 30, 2020 and June 2020, or her text of June 5, 2020 in which she sought to arrange a time to interview Ms. Larbi.
- [43] Despite being reminded by Mr. Kucey in his letters of April 16 and 21, 2020, as well as by Ms. Robinson in her email of June 2, 2020 of her obligation to cooperate with the investigation, Ms. Larbi took no steps to engage in the interview process.
- [44] As noted in *Baksh (Re)*, 2017 LNICAO 18, at paragraph 27:
- The privilege of membership in CPA Ontario carries with it a duty to actively cooperate with the regulator to resolve all matters where the regulator is acting to protect the public and the good name of the profession. This is essential to the viability of the profession continuing as a self-regulating profession. Failing to cooperate is a very serious matter, clearly constituting professional misconduct.
- [45] In his letters of April 21, 2020 and July 3, 2020, Mr. Kucey advised Ms. Larbi of the PCC's intention to review the complaint on July 28, 2020. Both Mr. Kucey and Ms. Robinson in their correspondence of April 21, 2020 and June 2, 2020 respectively, explained to Ms.

Larbi that following an interview by Ms. Robinson, Ms. Larbi would have an opportunity to attend a meeting with the PCC. Despite this information, and despite being served with a Notice to Member to Attend before the PCC, which was a mandatory direction to attend, Ms. Larbi did not attend before the PCC on July 28, 2020.

[46] In *Choy (Re)*, dated September 23, 2020, the Discipline Committee noted:

The obligation of a member to cooperate with the regulatory process under Rule 104.2(a) is clear and unequivocal. Absent compelling evidence that demonstrates a member was unable to respond due to an illness or disability, the failure of a member to respond constitutes a breach of that Rule.

[47] There was no evidence of any medical, physical or other explanation for Ms. Larbi's failure to cooperate with the regulatory process by attending an interview with Ms. Robinson or her failure to attend before the PCC on July 28, 2020 as required. The Panel determined Ms. Larbi had been repeatedly reminded of her obligations to cooperate. She was provided opportunities to request further information or discuss concerns with various parties throughout the process. Ms. Larbi chose not to engage in the regulatory process by failing to be interviewed by the investigator and by failing to attend before the PCC, and as such, breached Rules 104.1 and 104.2(c) of the CPA Ontario *Code of Professional Conduct*. By so doing, Ms. Larbi committed professional misconduct.

VI. REASONS FOR SANCTIONS

[48] In its oral submissions on the issue of penalty, counsel for the PCC advised that Ms. Larbi is 52 years of age and became a member of CPA Ontario in 2016, as a legacy member. Ms. Larbi has no disciplinary history. Counsel for the PCC acknowledged that Ms. Larbi had cooperated with Standards Enforcement from November 5, 2018 to April 16, 2020.

[49] Despite these mitigating factors, Counsel for the PCC argued that the aggravating factors to be considered included that Ms. Larbi's obligation to cooperate with the regulatory process remains outstanding, and specifically that she has not cooperated with the interview. Her refusal to cooperate has endured from April 16 to July 28, 2020 and she remained uncooperative until the hearing date, which she did not attend. Despite being provided ample opportunity to engage in the regulatory process once an investigator was appointed, Ms. Larbi chose not to engage. As pointed out by Counsel for the PCC, what was required of Ms. Larbi was not onerous – she was to attend an interview by videoconference. She offered no evidence as to why she could not attend the interview or the meeting with the PCC. The complaint against her remains unanswered and significant resources have been expended for a prosecution which could have been avoided had Ms. Larbi engaged in the process. Such conduct undermines the public's confidence in the profession's ability to regulate itself and brings the reputation of the profession into disrepute.

[50] In addition to oral submissions, the PCC also presented the Panel with six cases involving similar findings of professional misconduct. In considering the appropriate sanction to impose in this matter, the Panel considered the range of sanctions imposed in the six

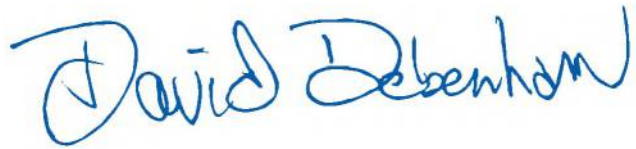
cases and concluded that the following sanctions should be imposed:

- i. A written reprimand to be delivered by the Chair. This sanction would act as a specific deterrent for Ms. Larbi, emphasizing the importance of engaging with her regulator;
- ii. A fine in the amount of \$3,000 to be paid within 3 months. While the PCC sought a fine in the amount of \$5,000, the Panel found that Ms. Larbi had originally been very cooperative by providing information to Standards Enforcement. However, due to stressors in her personal life, she demanded that rather than continue with the intermediary steps, she be allowed to face the Complainant before the Discipline Committee at a hearing. When this demand went unheeded and the matter languished for some eight months before the matter was considered by the PCC in April 2020, Ms. Larbi's cooperation came to an end. While the Panel is clear – members do not have a right to dictate the regulatory process – in light of the unique circumstances in this case, the Panel found a reduction in the fine to be appropriate. In light of the pandemic, the Panel recognizes that members may be experiencing financial stresses. Should Ms. Larbi not be able to pay the fine within the 3 month period provided, the Panel allows Ms. Larbi to avoid suspension for failure to pay the fine provided she gives a satisfactory explanation for her inability to pay to the Chair of this Panel within the 3 month period following this Order.
- iii. Ms. Larbi is to contact the investigator, Linda Robinson forthwith and participate in a virtual interview with the investigator before December 20, 2020. In the event Ms. Larbi fails to attend the interview before December 20, 2020, her membership with CPA Ontario shall be suspended from December 20, 2020 to January 20, 2021. In the event that Ms. Larbi does not comply within the period of suspension, her membership with CPA Ontario shall be revoked, and notice of the revocation of her membership, disclosing her name, shall be given in the manner specified below, and in a newspaper distributed in the geographic area of Ms. Larbi's practice, residence or employment. All costs associated with this publication shall be borne by Ms. Larbi and shall be in addition to any other costs ordered by the Panel. It is hoped that this decision will have made clear to Ms. Larbi the importance of engaging in the regulatory process.
- iv. Notice of this Decision and Order, disclosing Hilda Larbi's name, is to be given in the form and manner determined by the Discipline Committee to all members of CPA Ontario, to all provincial bodies; and shall be made available to the public.
- v. In the event Hilda Larbi fails to comply with the fine and costs orders made by this Panel, Ms. Larbi shall be suspended from membership with CPA Ontario until such time she does comply, provided she complies within 30 days. In the event she does not comply within the 30 day period, her membership with CPA Ontario shall be revoked and notice of the revocation of her membership, disclosing her name, shall be given in the manner specified above, and in the geographic area of Hilda Larbi's residence or employment. All costs associated with this publication shall be borne by Hilda Larbi and shall be in addition to other costs ordered by the Panel.

VII. COSTS

- [51] Costs are imposed as an indemnity, not as an additional fine. Ms. Dhanoa, on behalf of the PCC, presented a Costs Outline (Exhibit 9). She submitted that costs should be fixed at \$7,051.43, representing 2/3 of the total costs plus disbursements. Ms. Dhanoa also submitted that Ms. Larbi should pay costs within 6 months of the Order.
- [52] After having considered the submissions of Ms. Dhanoa on behalf of the PCC, the Panel ordered costs be paid in the amount of \$7,000 and that Ms. Larbi be given 6 months to pay those costs.

DATED at Toronto this 13th day of January, 2021



David Debenham, FCPA, FCMA
Discipline Committee – Chair

Members of the Tribunal

John Friday, FCPA, FCA, CMA
David Handley (Public Member)
Jane Rivers, CPA, CGA
Salim Somani, CPA, CA, LPA

Independent Legal Counsel

Nadia Liva, Barrister & Solicitor