

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

IN THE MATTER OF: An Application for Membership by
M [REDACTED] A [REDACTED] I [REDACTED], Applicant
under Regulation 7-1: Admission to Membership,
Obligations and Standing, Section 14: Good Character
on Admission and Section 15: Credibility on
Admission, as amended

TO: M [REDACTED] A [REDACTED] I [REDACTED]
[REDACTED]

AND TO: The Admission and Registration Committee

NOTICE OF REFERRAL FOR A HEARING

Pursuant to sections 14 and 15 of Regulation 7-1, adopted by Council under the *Chartered Professional Accountants of Ontario Act, 2017*, and the By-law governing the Chartered Professional Accountants of Ontario (“CPA Ontario”), I hereby request the Admission and Registration Committee (“ARC”) to convene an oral hearing with respect to this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant is a registered student under the Memorandum of Understanding (“MOU”) dated February 28, 2017, between CPA Canada and the Institute of Chartered Accountants of Pakistan (“ICAP”). The Applicant became a registered student with CPA Ontario on February 7, 2019.
2. Having considered the results of my review of the application for membership, and the information provided by a third party, as Registrar, I am not satisfied that the Applicant has provided evidence of good character as required in section 14 of Regulation 7-1. I am also of the view that an assessment of the applicant’s credibility is required pursuant to section 15 of Regulation 7-1.
3. The particulars are as follows:
 - a. The Applicant is a registered student under the “Accounting Body Outside Canada – Specified” category, pursuant to the MOU, and section 9.4 of Regulation 9-1.

- b. The Applicant, at the time of registration, had not obtained the necessary post-designation experience and did not hold a degree from a recognized university as is required under the terms of the MOU. As a result, the Applicant is required to either satisfy or seek an exemption from the practical experience requirement.
 - c. The Applicant was requested to submit a Practical Experience Certification Form for Internationally Trained Accountants ("ECF"), attested to by a third party, in order to request an exemption from the Prescribed Practice Experience ("PPE").
 - d. The Applicant submitted two ECFs – dated July 1, 2019 and February 4, 2020 – pertaining to [REDACTED] employment at A [REDACTED] L [REDACTED] J [REDACTED] U [REDACTED] F [REDACTED] C [REDACTED] (Saudi Arabia) ("ALJUFC"); and one ECF dated May 11, 2019 pertaining to [REDACTED] employment at Ernst & Young- Chartered Accountants (Saudi Arabia) ("E&Y").
 - e. On February 13, 2020, the Applicant's direct supervisor at ALJUFC, [REDACTED] [REDACTED] A [REDACTED] ("Mr. A [REDACTED]"), emailed the Applicant asking for a copy of the ECF the Applicant submitted to CPA Ontario on February 4, 2020. Mr. A [REDACTED] informed the Applicant that he wanted to make sure the ECF the Applicant submitted in respect of ALJUFC was consistent with what Mr. A [REDACTED] had approved.
 - f. On February 13, 2020, the Applicant responded to Mr. A [REDACTED] indicating that [REDACTED] did not submit the ECF [REDACTED] had discussed with Mr. A [REDACTED]. The Applicant informed Mr. A [REDACTED] that [REDACTED] had an ECF signed by someone else, and that [REDACTED] had shredded the version of the form that Mr. A [REDACTED] had approved.
 - g. In fact, the Applicant had submitted the ECF signed by Mr. A [REDACTED].
 - h. Mr. A [REDACTED] contacted CPA Ontario on February 15, 2020 requesting a copy of the ECF submitted by the Applicant to CPA Ontario dated February 4, 2020. A copy of the ECF submitted by the Applicant was sent to Mr. A [REDACTED] by email.
 - i. Based on the information contained in these forms, it was determined that the Applicant met the requirements for an exemption from the PPE requirement. [REDACTED] was notified of this outcome by email on February 27, 2020.
 - j. On March 3, 2020, following a review of a copy of the ECF sent to Mr. A [REDACTED] by CPA Ontario, Mr. A [REDACTED] wrote to CPA Ontario and advised that the ECF dated February 4, 2020 was not the version he had agreed to attest to on behalf of the Applicant for submission to CPA Ontario.
4. Rule 103 of the Student Code of Conduct states that "a Student shall not make or associate with any information which the Student knows, or should know, is false or misleading, whether by statement or omission." The commentary following this rule states that, "a Student must

be vigilant in ensuring all information provided to CPA Ontario is true, factual, and complete, and contains no errors or anything false or misleading.”

5. Section 6.2 of Regulation 7-1 states that the Registrar shall not admit or readmit to membership in CPA Ontario any applicant who provides information or a document that is false or misleading.
6. In light of the information provided by Mr. A█, an assessment of whether the Applicant has provided information or a document that is false or misleading requires an assessment of the Applicant’s credibility pursuant to section 15 of Regulation 7-1.
7. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

November 11, 2021
Date



Heidi Franken, CPA, CA
Registrar