

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

**IN THE MATTER OF AN APPLICATION
FOR REGISTRATION BY:**

K [REDACTED] H [REDACTED], Applicant

NOTICE OF REFERRAL FOR A HEARING

Pursuant to sections 13 and 14 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 January 24, 2021. 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. I am further of the view that an evaluation of the application requires an assessment of the Applicant’s credibility, pursuant to Regulation 9-1, Section 14: Credibility on Registration.
2. The particulars are as follows:
 - a. In [REDACTED] application for student registration, the Applicant answered “yes” to the question, “Have you ever been found guilty of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you”?
 - b. In [REDACTED] application for student registration, the Applicant answered “yes” to the question, “Are you, or have you ever been, subject to a disciplinary proceeding by an academic institution or a professional or regulatory body or is there any complaint or allegations outstanding against you”?
 - c. The questionnaire the Applicant submitted indicates that [REDACTED] was charged with one count of possession of child pornography under Section 163.1(4) of the

Criminal Code of Canada on August 22, 2017. The offence occurred on or about March 22, 2014.

- d. At trial, the Applicant testified that ■ did not download or know about the child pornography on ■ laptop, but the trial judge concluded that the Applicant had downloaded these files, based on computer forensic analysis. The Applicant was ultimately convicted.
- e. The Applicant was given the following sentence on August 22, 2017:
 - i. Eighteen-month (18) imprisonment, followed by a two (2) year term of probation
 - ii. Payment of a victim fine surcharge
 - iii. Various ancillary orders (inclusion in the national DNA databank and the Sex Offender Information Registration Act registry; prohibitions under s. 161 of the *Criminal Code*; a weapons and firearm prohibition; and a forfeiture order)
- f. The Applicant was granted parole effective February 20, 2018.
- g. On March 25, 2020, following an investigation by the University of Ottawa, the Applicant was found to have cheated on the final exam of “ADM 4345 A” by using an unauthorized electronic device. Considering this was the third instance where there was a finding that an allegation of academic fraud against the Applicant was founded, the Applicant was given a grade of “F” for ADM 4345 A and a permanent notation was added to ■ transcript indicating that the Applicant received a sanction pursuant to a contravention of the University regulation on fraud.
- h. The Applicant maintains that ■ did not commit academic fraud and feels that ■ was not given the opportunity to present ■ account of the events during the oral hearing.

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

November 1, 2021
Date



Heidi Franken, CPA, CA
Registrar