

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: Allegations against K [REDACTED] R [REDACTED], under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended

TO: K [REDACTED] R [REDACTED]

AND TO: The Admission and Registration Committee

NOTICE OF REFERRAL FOR A HEARING


Pursuant to section 14 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 in respect of this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant applied for membership with CPA Ontario on February 13, 2021. 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 as follows:
 - a. In [REDACTED] application for admission to membership, 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?”
 - b. In April 2017, the Applicant was an employee at M [REDACTED] (M [REDACTED]) and a CPA Ontario student. At that time, M [REDACTED] had a policy to reimburse CPA Ontario students for their course fees upon successful completion of a course.
 - c. On or about April 25, 2017, the Applicant submitted an expense report to M [REDACTED] for reimbursement of \$1,469.00 for the CPA Ontario Professional Education Program Performance Management Elective. In support of [REDACTED] expense report, the Applicant falsified an exam result printout to indicate that [REDACTED] passed the course, when in fact [REDACTED] failed.
 - d. During M [REDACTED] processing of the expense report and upon M [REDACTED] questioning, the Applicant admitted that [REDACTED] did not pass the course. M [REDACTED] permitted the Applicant to resign from [REDACTED] employment effective June 7, 2017.

- e. On or about June 26, 2017, M█████ filed a complaint with CPA Ontario regarding the fraudulent expense report. As a result, CPA Ontario Standards Enforcement commenced an investigation into the incident.
 - f. On April 24, 2018, CPA Ontario Standards Enforcement advised the Applicant that the Professional Conduct Committee decided to refer the substance of the matter to the Registrar (Vice President of Student Services) and would take no further action.
3. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

November 3, 2021
Date


Heidi Franken, CPA, CA
Registrar