

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

ADMISSION AND REGISTRATION COMMITTEE

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

TO: N [REDACTED] D [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 September 30, 2019. 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 indicated that [REDACTED] had previously been “convicted of a criminal or similar offence”.
 - b. In the questionnaire submitted with [REDACTED] application, the Applicant disclosed that [REDACTED] was convicted of criminal harassment pursuant to Section 264(2) of the *Criminal Code* in relation to events that took place between March 15, 2013 and June 3, 2014.
 - c. On October 14, 2014, the Applicant entered a guilty plea in relation to the charge against [REDACTED] pursuant to Section 264(2)(b) of the *Criminal Code*.
 - d. On January 26, 2015, the Applicant attended a sentencing hearing in relation to [REDACTED] criminal harassment charge. At the sentencing hearing, the Applicant accepted an accounting of the facts giving rise to [REDACTED] criminal charge, summarized as follows:
 - i. Between March of 2013 and April of 2014, a series of events occurred regarding the complainant, M.B. Most of those events involved the sending of harassing and disturbing email messages to M.B., [REDACTED] family, and coworkers;

- ii. The Applicant used at least 24 different fake email addresses to send approximately 210 harassing emails generated to appear as though they had been sent by real people who were known or related to M.B. These emails were sent directly or indirectly to M.B., including to M.B.'s parents, boyfriend, sister-in-law, bosses, and co-worker;
 - iii. The Applicant sent multiple emails directly to M.B. which included content that was both violent and sexual in nature, including multiple messages encouraging M.B. to commit suicide;
 - iv. The Applicant sent multiple emails to M.B.'s father's employer containing derogatory comments of a sexual nature about M.B., including lists of names purported to be sexual partners of M.B.;
 - v. The Applicant sent at least one email to M.B.'s uncle containing a racist and derogatory comment regarding his wife and children;
 - vi. The Applicant caused a funeral centre to contact M.B.'s mother to discuss her funeral arrangements;
 - vii. The Applicant created a fake dating profile for M.B.'s mother on an online dating service;
 - viii. The Ontario Provincial Police determined that in addition to creating fake email accounts, the Applicant used advanced email encryption software to further conceal [REDACTED] online activities;
 - ix. On June 4, 2014, the Applicant was arrested by members of the Toronto Police Service. A search of the Applicant's cell phone and iPad revealed, among other items, a file entitled "things to remember about [M.B.]", which listed twelve items about M.B.;
 - x. M.B.'s mother's witness statement, read at the sentencing hearing, outlined additional emails sent by the Applicant that targeted M.B.'s elderly grandparents, M.B.'s siblings and their spouses, M.B.'s father's place of employment, M.B.'s parents' volleyball club, and others.
- e. At the Applicant's sentencing hearing, the Court imposed a six-month conditional sentence, including three months of house arrest with no access to cell phones or smart phones, followed by three years of probation on the following terms, among others:
- i. No association or communication with the victims;
 - ii. Performance of 100 hours of community service;
 - iii. No use or possession of any computer or any device capable of accessing the internet unless required by the Applicant's employer or for educational purposes;

- iv. Payment of restitution of \$1,000 within one year of the start of probation; and
 - v. A DNA order.
3. Following the self-reporting of the above-noted criminal proceeding to the CPA Ontario Registrar's Office in October, 2014 the Applicant's criminal conduct was subject to review by CPA Ontario's Professional Conduct Committee (PCC). On May 5, 2016, having met with the Applicant and having considered all the information available to it, including that the Applicant was in compliance with the terms and conditions of the conditional sentence order, the PCC advised the Applicant with respect to their review, including:
- a. Cautioning the Applicant that [REDACTED] conduct may have violated the Rules of Professional Conduct and provided guidance to assist the Applicant in avoiding a similar situation in the future; and
 - b. Recommending that the Applicant immediately seek out and obtain further counselling to support [REDACTED] in making the changes to [REDACTED] coping behaviour to ensure that this type of conduct would never happen again.
4. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

December 22, 2021
Date


Heidi Franken, CPA, CA
Registrar