

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

ADMISSION AND REGISTRATION COMMITTEE

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

TO: K [REDACTED] J. S [REDACTED]
[REDACTED]
[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 to convene an oral hearing in respect of this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant applied for membership in CPA Ontario on June 17, 2020. 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 professional or regulatory body or is there any complaint or allegations outstanding against you?”
 - b. On May 13, 2020, the Applicant wrote to CPA Ontario and reported that [REDACTED] had breached section 201.1 of the CPA Code of Professional Conduct (the “Code”) regarding maintenance of the good reputation of the profession. The Applicant’s letter and supporting materials disclosed the following:
 - i. On April 24, 2020, during a US GAAP Training course offered by the Applicant’s employer, [REDACTED] LLP, the Applicant posted answers to the course’s quizzes on an internal server and sent the link to a group of approximately eleven colleagues. Soon after posting the answers, a manager who was included in the Applicant’s correspondence advised the Applicant that posting the answers was not appropriate and asked [REDACTED] to delete them. The Applicant refused to delete the answers. The manager deleted them [REDACTED] self.

- ii. On May 1, 2020, [REDACTED] LLP conducted an interview with the Applicant about the April 24, 2020 incident, during which the Applicant admitted to sharing the answers to the quizzes and posting them on an internal server. Following the interview, the Applicant was placed on a leave of absence.
 - iii. On May 11, 2020, [REDACTED] LLP terminated the Applicant's employment for just cause in relation to the April 24, 2020 incident.
 - c. Following receipt of the Applicant's May 13, 2020 self-reporting, CPA Ontario's Professional Conduct Committee (the "PCC") commenced an investigation into the Applicant's conduct.
 - d. On December 15, 2020, the PCC wrote to the Applicant and advised as follows:
 - i. That the Applicant's conduct may have violated the rules of the Code;
 - ii. That the Applicant should draw [REDACTED] attention to Rule 401 of the Code, which requires students to act at all times in a manner which will maintain the good reputation of the profession and serve the public interest;
 - iii. That the decision to distribute answers to an internal training course to a group of colleagues at the Applicant's former firm reflects poorly on the integrity of the profession, and that the conduct was further exacerbated by the Applicant's initial refusal to delete the materials when asked to by a manager; and
 - iv. That the PCC would be taking no further action.
3. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

October 7, 2021

Date



Heidi Franken, CPA, CA
Registrar