

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **Susanna Lopresti, CPA, CA**, a suspended member of the Chartered Professional Accountants of Ontario, under **Rule 104** of the CPA Ontario Code of Professional Conduct

**BETWEEN:**

**Chartered Professional Accountants of Ontario  
Professional Conduct Committee**

**-and-**

**Susanna Lopresti**

**APPEARANCES:**

<b>For the Professional Conduct Committee:</b>	Kelvin Kucey, Counsel
<b>For Ms. Lopresti:</b>	Present and Self-represented
Heard:	November 30, 2022
Decision and Order effective:	November 30, 2022
Release of written reasons:	December 21, 2022

**REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 30, 2022**

**I. OVERVIEW**

- [1] The Professional Conduct Committee of the Chartered Professional Accountants of Ontario (“PCC”) has alleged that between April 18, 2022 and July 27, 2022, Ms. Lopresti failed to cooperate with the regulatory process of the Chartered Professional Accountants of Ontario (“CPA Ontario”) by failing to promptly reply in writing to communications from the Standards Enforcement department of CPA Ontario (“Standards Enforcement”) to which a written reply was specifically required.
- [2] On February 3, 2022, the Standards Enforcement department of the CPA Ontario received a complaint about Ms. Lopresti from a former client who alleged that Ms. Lopresti had failed to maintain professional standards and that the quality of her work reflected

adversely on her professional competence. Ms. Lopresti is alleged to have failed to respond to three requests from CPA Ontario for written representations with respect to these allegations.

- [3] This hearing was held to determine whether the Allegation was established and, if so, whether the conduct breached Rule 104 of the CPA Ontario Code of Professional Conduct and amounted to professional misconduct.
- [4] The onus was on the PCC to demonstrate on a balance of probabilities that Ms. Lopresti's conduct breached Rule 104 of the CPA Ontario Code of Professional Conduct and amounted to professional misconduct.
- [5] Ms. Lopresti admitted the allegations and acknowledged that her conduct constituted professional misconduct.

## **II. PRELIMINARY ISSUES**

- [6] At the outset of the hearing, Ms. Lopresti advised that she was seeking an adjournment so that she could have more time to retain counsel. Ms. Lopresti provided no evidence in support of the request. She simply advised the Panel that she had a number of health issues and personal matters over the last number of months and, as such, wanted more time.
- [7] The PCC objected to the adjournment request. It was submitted that Ms. Lopresti already had six extensions of time to respond to the request for information on the basis of undisclosed medical issues. The PCC emphasized that notwithstanding these extensions of time, Ms. Lopresti failed to respond and, as such, the process has been frozen since February 3, 2022. Further, Ms. Lopresti has been aware of the allegations of professional misconduct for over 90 days and has taken no steps to consult or retain counsel in this time period. Finally, she took no steps at the pre-hearing stage to advise that she wanted to retain counsel.
- [8] In considering a request for an adjournment, the Panel must consider the non-exhaustive factors set out in Rule 14.03 of the Rules of Practice and Procedure. In balancing these factors, the Panel denied Ms. Lopresti's request for an adjournment. In doing so, the Panel held that although this was Ms. Lopresti's first request to adjourn the hearing, she had ample opportunity to retain counsel if she really wanted representation. Ms. Lopresti has been aware of the allegations for almost ten months and of the hearing for more than 90 days and yet took no steps to retain counsel. While Ms. Lopresti told the Panel that she had a number of health problems and personal issues, she did not provide any evidence that these issues prevented her from retaining counsel. Absent credible evidence that demonstrates that Ms. Lopresti's personal circumstances prevented her from retaining counsel, the Panel determined that an adjournment was not justified. The Panel concluded that to grant an adjournment at this late stage would prejudice the interests of the consumer complaint and stall CPA Ontario's investigative process into the underlying allegations which has been ongoing for almost ten months.

### **III. ISSUES**

- [9] The issues for this Panel to address were the following:
- a) Did the evidence establish, on a balance of probabilities, the facts on which the Allegation alleged by PCC was based?
  - b) If the allegation made by the PCC was established on a balance of probabilities, did it constitute professional misconduct?

### **IV. DECISION**

- [10] The Panel was satisfied that the evidence established, on a balance of probabilities, the facts set out in the allegation of professional misconduct.
- [11] The Panel was satisfied that the allegations constituted a violation of section 104 and having breached this Rule, Ms. Lopresti had committed professional misconduct.

### **V. REASONS FOR THE DECISION**

- [12] The evidence in support of the Allegation was placed before the Panel through the affidavit of Tatiana Rabinovitch, a Standards Enforcement Officer with CPA Ontario (Exhibit 2). This evidence was not challenged by Ms. Lopresti.
- [13] On February 3, 2022, CPA Ontario received a complaint about Ms. Lopresti from a former client who alleged that between 2017 and 2020, Ms. Lopresti had failed to respond in a professional and respectful manner, was not honest in their dealings and had repeatedly failed to maintain deadlines regarding the preparation of financial statements, corporate tax returns and personal tax returns.
- [14] A Standards Enforcement staff member wrote to Ms. Lopresti on February 8, 2022 (the "first letter") to advise her that CPA Ontario had received a complaint from her former client as well as a summary of the allegations. The letter requested Ms. Lopresti's written response and any documentation relevant to the client's complaint be provided by March 1, 2022 and indicated that failure to respond may result in an allegation of professional misconduct. The letter also provided the representative's contact information and asked that Ms. Lopresti contact him if there were any questions or concerns.
- [15] On February 24, 2022, Ms. Lopresti confirmed receipt of the letter and requested an extension of time to provide her response because she was undergoing a medical procedure the following week. A standards enforcement staff member granted Ms. Lopresti an extension to March 15, 2022.
- [16] On March 15, 2022, Ms. Lopresti wrote to a Standards Enforcement officer to request a further extension of time to provide her response. In doing so, Ms. Lopresti explained that she had contracted COVID-19 and was experiencing adverse health consequences. As a result, Ms. Lopresti was granted an additional extension of time to file her response by April 5, 2022.

- [17] On April 6, 2022, Ms. Lopresti wrote to Standards Enforcement to request another extension of time. She explained that she was working on her response but that she was still suffering the effects of COVID-19 and needed more time. She was granted a further extension to April 12, 2022.
- [18] On April 12, 2022, a Standards Enforcement staff member called Ms. Lopresti to remind her of that the response was due that day. During that discussion, Ms. Lopresti asserted that she was still sick and requested a further extension to April 18, 2022. Standards Enforcement agreed to another extension of time.
- [19] Ms. Lopresti never filed her response on April 18, 2022.
- [20] A second letter was written to Ms. Lopresti on May 4, 2022, outlining a timeline of events, including that Ms. Lopresti had not replied to the first letter and copying her on all previously uploaded materials. The second letter also set out the provisions of Rule 104 (the requirement to co-operate) and advised Ms. Lopresti that a written reply was due on or before May 18, 2022. The letter asked that Ms. Lopresti contact CPA Ontario if she had any questions or concerns.
- [21] Ms. Lopresti did not respond to the May 4, 2022 letter.
- [22] On May 30, 2022, a Standards Enforcement officer sent a third letter to Ms. Lopresti again advising her of her obligation to cooperate with the CPA Ontario investigation and demanding a response by June 13, 2022. Ms. Lopresti did not respond to this letter.
- [23] As of the date of Ms. Rabinovitch's affidavit (November 22, 2022) Standards Enforcement had received no written response from Ms. Lopresti and Standards Enforcement staff had received no further communications from her.

#### *Finding of Professional Misconduct*

- [24] Ms. Lopresti admitted the allegations and acknowledged that these facts amount to professional misconduct in relation to the allegation of failing to comply with Rule 104 of the Code of Professional Conduct.
- [25] The Panel was satisfied that the evidence constituted clear, cogent and convincing evidence that Ms. Lopresti's failure to respond to the three letters from CPA Ontario constituted a failure to cooperate with the regulatory process of CPA Ontario and was a breach of Rule 104 of the Code.

#### **VI. DECISION AS TO SANCTION**

- [26] After considering the evidence, the law and the submissions of the parties the Panel concluded the appropriate sanction was an order requiring that Ms. Lopresti cooperate with the PCC by fully responding to the three letters by December 30, 2022, a written reprimand, a \$5,000 fine payable by February 28, 2023, and an order as to publication of the decision to all members of CPA Ontario in a manner available to members of the

public.

- [27] As Ms. Lopresti is currently suspended, it was further ordered that in the event that Ms. Lopresti fails to comply with any terms of the Order, her membership be revoked. In the event that Ms. Lopresti's membership is revoked, the fact of the revocation would be published in a newspaper in the geographic region of Ms. Lopresti residence or employment. All costs associated with this publication shall be borne by Ms. Lopresti and shall be in addition to any other costs ordered by the Panel.

## **VII. REASONS FOR DECISION AS TO SANCTION**

- [28] A determination of the appropriate sanction requires that the Panel consider all principles of sanction articulated in the Chartered Professional Accountants of Ontario Sanction Guidelines, including general and specific deterrence, denunciation and rehabilitation. In applying these principles, the Panel concluded that, although sympathetic to Ms. Lopresti's personal circumstances, a \$5,000 fine and a written reprimand was necessary to protect members of the public, promote public confidence in the profession, deter other members from engaging in misconduct and to maintain the public's confidence in the profession.
- [29] In the Panel's view, there were a number of aggravating factors that justified the penalty imposed. The most significant is the length of the unresponsiveness. The lack of response carried on over a period of nine months and reflects a lack of respect and indifference to her regulating body. Such a prolonged delay has a real and tangible impact on the ability of CPA Ontario to investigate matters. This impacts the integrity of investigating process and affects public perception effectively regulates its members.
- [30] In the Panel's view, there was no compelling evidence presented that justified Ms. Lopresti's sustained unresponsiveness. Although she referenced that she had suffered medical and personal challenges during this period of time, Ms. Lopresti did not provide evidence that her health issues or personal challenges prevented her from complying with her professional obligations to cooperate with the regulatory process.
- [31] The Panel is sensitive to personal challenges experienced by our members. However, members cannot simply ignore the communications they receive from CPA Ontario. If, in fact, a member's personal circumstances are interfering with their ability to provide a response, it is incumbent on those members to reply and to communicate the difficulties they are experiencing. Instead of doing that, however, Ms. Lopresti ultimately chose to ignore the deadlines and the follow-up correspondences from CPA Ontario seeking a response.
- [32] The fine and written reprimand conveys to Ms. Lopresti the seriousness of her conduct and will help her to consider the steps she must take to rehabilitate her conduct. They will also impress upon Ms. Lopresti the importance of responding to correspondence from CPA Ontario and of the need to cooperate in a timely manner. Further, the fine and reprimand will underscore the importance that all members cooperate with CPA Ontario

and that failing to respond to communications from CPA Ontario will be taken seriously.

- [33] Publication of the decision and order serves an important role in achieving specific and general deterrence. This action informs members of the profession that there are consequences when they violate the Code of Conduct.

#### **VIII. COSTS**

- [34] The PCC asked the Panel to award two thirds of the costs incurred in the prosecution of this matter as reflected in the Cost Outline filed as Exhibit 4. The total costs set out in the Costs outline were \$5,315.77. Two thirds of this sum amounted to approximately \$3,500. The Panel ordered that Ms. Lopresti pay costs in the amount of \$3,500 by February 28, 2023.

**DATED** this 21<sup>st</sup> day of December, 2022

A handwritten signature in black ink, appearing to read 'D. Handley', is positioned above the printed name and title of the signatory.

David Handley  
Discipline Committee – Deputy Chair

#### Members of the Panel

Jeremy Cole, FCPA, FCA  
Mark Feldstein, CPA, CA, LPA  
Timothy Galvin, CPA, CA, CMA, LPA  
Catherine Kenwell, Public Representative

#### Independent Legal Counsel

Seth Weinstein, Barrister & Solicitor