

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: A good character hearing into A [REDACTED] A [REDACTED], an applicant for registration as a student with the Chartered Professional Accountants of Ontario, under Regulation 9-1: Student Registration, Obligations and Standing, Section 13: Good Character on Registration, as amended.

BETWEEN:

A [REDACTED] A [REDACTED]

-and-

**REGISTRAR, CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

APPEARANCES:

For the Applicant, A [REDACTED] A [REDACTED]:	Alvin W. Leung, Counsel
For the Registrar:	Ben Kates, Counsel
Heard:	May 24, 2023 and July 12, 2023
Decision and Order effective:	July 12, 2023
Release of written reasons:	August 23, 2023

REASONS FOR THE DECISION MADE JULY 12, 2023

I. INTRODUCTION

[1] This hearing was held as a hybrid hearing, that is, in person and by video conference, to determine whether A [REDACTED] A [REDACTED], (the “Applicant”) was of good character at the time of the hearing and thereby met the requirements to be registered as a student with the Chartered Professional Accountants of Ontario (“CPA Ontario”).

- [2] On or about November 16, 2022, the Applicant submitted their application to be registered as a student with CPA Ontario. In their application the Applicant answered “Yes” to the following two questions:
- (a) “Have you ever had a professional licence or permit suspended or revoked as a result of a discipline proceeding?”
 - (b) “Are you, or have you ever been, subject to a disciplinary proceeding by an academic institution or regulatory body or is there any complaint or allegations outstanding against you?”
- [3] As a result of this disclosure, the Registrar referred the Applicant’s application for student registration with CPA Ontario to the Admission and Registration Committee (the “ARC”).
- [4] At the outset of the hearing, the Registrar informed the Panel that she took no position on the Applicant’s registration. At the conclusion of the hearing, having heard the Applicant’s evidence in support of their registration, the Registrar reiterated that she took no position.
- [5] For reasons set out below, the Panel found the Applicant had met their onus to prove on a balance of probabilities that they were a person of good character at the time of the hearing. The Panel directed the Registrar to register the Applicant as a student with CPA Ontario.

II. FACTS

- [6] The Applicant and the Registrar signed an Agreed Statement of Facts (“ASF”), marked as Exhibit 1 to the hearing. As well, the parties filed a Joint Document Brief, marked as Exhibit 2. The Applicant tendered a Supplementary Joint Document Brief marked as Exhibit 3. Finally, the parties tendered an Undertaking and Acknowledgment signed by the Applicant on July 11, 2023, and marked as Exhibit 4. Exhibits 1 through 4 comprised the totality of the documentary evidence before the Panel.
- [7] In addition, four witnesses testified on behalf of the Applicant: The Applicant, CDN, JS and MH.

1. Background to the Misconduct

- [8] In 2009, when the Applicant was 18 years of age, they began dating an individual, DW. In and around 2012, the Applicant and DW began using drugs together recreationally. In the beginning, the couple used MDMA, marijuana and sometimes cocaine.
- [9] The Applicant received their Pharmacy Technician Diploma from St. Clair College in 2012. The Applicant worked at two different pharmacies until their employment was terminated from the second pharmacy in October of 2016.
- [10] At some point in and around 2015, the Applicant became addicted to Oxycodone after DW offered them some for a headache. Although the Oxycodone made the Applicant throw up, DW continued to push it on the Applicant, and the Applicant slowly became accustomed to it.
- [11] Later in 2015, the couple began taking Fentanyl together. Ultimately, the Applicant became addicted to Fentanyl.
- [12] DW demanded that the Applicant provide him with drugs and threatened the Applicant verbally and physically to gain compliance. The Applicant described an incident which occurred during a period when DW was addicted to Fentanyl but before the Applicant had become addicted. DW needed money, and he did not have a car. He pinned the Applicant to the ground and slapped the Applicant until the Applicant gave him their car keys, their debit card and their password. DW took the Applicant's car, drove to the bank and used the Applicant's debit card to withdraw cash to pay for drugs.
- [13] DW's abuse seemed to break the Applicant. The Applicant described feeling that by mid-2015, they could not go a day without taking something to "feel normal". During this time the Applicant became addicted to Fentanyl. Beginning sometime in 2015, DW would constantly shove and slap the Applicant as well as verbally abuse the Applicant. The Applicant testified that DW was careful not to hit them to avoid leaving marks. The Applicant did not tell anyone about the abuse.
- [14] In addition to being physically abusive, DW financially abused the Applicant. By the time the Applicant broke up with DW in August of 2016, the Applicant was \$50,000 in debt.

2. *The Misconduct*

- [15] The Applicant held a certificate of registration as a Pharmacy Technician with the Ontario College of Pharmacists between May 2016 and August 2017, when the College cancelled their certificate for non-payment of fees.
- [16] Between approximately May and October of 2016, the Applicant was employed as a Pharmacy Technician at a pharmacy in Windsor, Ontario (the “Pharmacy”).
- [17] For a seven-week period in August and September of 2016, during their employment at the Pharmacy, the Applicant misappropriated narcotics from the Pharmacy for their personal use and that of DW.
- [18] Specifically, the Applicant placed 12 orders for narcotics and, upon delivery, misappropriated those narcotics without documenting their delivery or booking them into the Pharmacy’s inventory.
- [19] In order to cover up their theft of the narcotics, the Applicant regularly deleted the confirmation emails from the supplier relating to the fulfillment of the Pharmacy’s narcotics orders.
- [20] In total, the Applicant misappropriated a total of 90 patches of SDZ-Fentanyl, 50 mcg, 5 patches of SDZ-Fentanyl, 75 mcg, and 1000 tablets of Ratio (Teva)-Oxycocet, 5 & 325 mcg (or Oxycodone).
- [21] The narcotics misappropriated by the Applicant are Schedule I drugs under the *Controlled Drugs and Substances Act*, S.C. 1996, c. 19 and, as such, required a valid prescription. In each case, no prescription was obtained by the Applicant or DW.
- [22] In misappropriating drugs from the Pharmacy, the Applicant:
- (a) Failed to maintain the standards of practice of the profession of Pharmacy Technician;
 - (b) Dispensed drugs for an improper purpose, namely misappropriating drugs that had not been prescribed to them;
 - (c) Failed to keep records as required by failing to properly document the delivery of the narcotics they misappropriated or enter them into the Pharmacy’s count;

- (d) Contravened section 155 of the *Drug and Pharmacies Regulation Act*, R.S.O. 1990, c H.4, as amended, which states that “no person shall sell by retail any drug referred to in Schedule I, except on prescription”;
- (e) Contravened the following federal laws:
 - (i) Section 4 of the *Controlled Drug and Substances Act*, S.C. 1996, c. 19, as amended, which states that “Except as authorized under the regulations, no person shall possess a substance included in Schedule I, II, or III”; and
 - (ii) Section 31 of the *Narcotics Control Regulations*, C.R.C, c. 1041, as amended, which states that “No pharmacist shall sell or provide narcotics except in accordance with this section and section 34 to 36 and 45” which, among other things, require the receipt of a prescription.

3. *The Discovery of the Theft*

[23] The Applicant knew stealing from the Pharmacy was wrong. They tried to stop stealing but were threatened by DW that if the Applicant did not provide him with Fentanyl or money he would “ruin their life.” In a series of text messages, DW threatened to tell the Applicant’s parents, sister, and employer about their addiction and theft and post it on social media. He also threatened to smash their friend JS’ windows if the Applicant failed to get him a “patch”. The Applicant’s friend, JS, testified at the hearing. JS confirmed that DW had threatened to vandalize her vehicle, and stated she recently had a dream that DW broke into her home and physically assaulted her.

[24] In September of 2016, one of the other pharmacy technicians employed at the Pharmacy noticed that one of the boxes containing Fentanyl patches was open and some of the patches were missing. The technician who noticed the missing patches was extremely distraught due to the potential for harm caused by Fentanyl patches being out in the community. Upon seeing how distraught this employee was, the Applicant confessed to the owner of the Pharmacy that they had stolen the Fentanyl.

[25] Subsequently, in and around October 2016, the Applicant was terminated from their employment at the Pharmacy for stealing the narcotics particularized above.

[26] The Pharmacy did not report the Applicant to the police, nor were any criminal charges ever laid against the Applicant.

4. *The Applicant’s Ontario College of Pharmacists Discipline Proceedings*

- [27] Shortly after being terminated from their employment, the Applicant complied with their mandatory reporting obligation to the Ontario College of Pharmacists (“the College”). In November of 2016, the Applicant entered into a voluntary undertaking with the College not to practice.
- [28] The Applicant was subsequently administratively suspended by the College for non-payment of fees on April 21, 2017, and then had their certificate of registration cancelled for non-payment of fees on August 21, 2017.
- [29] Following a discipline proceeding on September 4, 2019, the College imposed a disciplinary sanction on the Applicant, related to the Applicant’s theft of narcotics from the Pharmacy. The matter proceeded by way of Agreed Statement of Facts by which the Applicant agreed to the misconduct alleged and the facts supporting it. The Applicant cooperated with the College throughout the investigation and discipline process.
- [30] The Discipline Committee of the College imposed the following penalty on the Applicant:
- (a) A reprimand;
 - (b) The imposition of several terms, conditions, and limitations on the Applicant’s certificate of registration, should they ever again obtain an active certificate of registration with the College; and
 - (c) The suspension of the Applicant’s certificate of registration for a 10-month period (with 1 month to be remitted if the Applicant completed an ethics course within a specified time period). The suspension is to begin running on the date on which the Applicant obtains an active certificate of registration with the College.
- [31] The Applicant is currently not a member of the College and has not attempted to reinstate their membership. The Applicant testified they have no intention of becoming registered with the College again.

5. Evidence Relating to Rehabilitation

- [32] It is important to distinguish rehabilitation in relation to drug addiction and rehabilitation in relation to the theft of narcotics from the Pharmacy. In good character hearings where addiction does not play a role, the applicant must adduce evidence of rehabilitation of character since the time of the misconduct. In cases where addiction has played a role in the misconduct, the Tribunal will want to hear evidence relating to rehabilitation from the

addiction. The Applicant adduced evidence relating to both rehabilitation of character and rehabilitation from drug addiction. The evidence of both types of rehabilitation adduced by the Applicant is summarized below:

- i. Their abstention from drugs since October of 2016;
- ii. Their enrollment in and achievement of an Advanced Diploma in Business Administration and Accounting from St. Clair College in April of 2020;
- iii. Their enrollment in and achievement of a Bachelor of Commerce from the University of Windsor, granted in June of 2022;
- iv. Their current pursuit of a Masters of [REDACTED] [REDACTED] at the University of Windsor;
- v. Their volunteer work with a variety of organizations including a charity supporting people struggling with mental health, and their role as Vice President with an Association whilst a student at St. Clair College;
- vi. The fact that almost seven years has passed since the misconduct, and they have not misconducted themselves, nor have they relapsed other than a brief relapse in October of 2016;
- vii. Their entering into an Undertaking and Acknowledgement with CPA Ontario;
- viii. Their continued employment and multiple promotions with the same company, Company A, since October of 2019 (discussed in more detail in section 6 below);
- ix. Their marriage to a supportive and drug-free partner, MH (discussed in more detail in section 6 below); and
- x. Testimony from three character witnesses and a letter from a fourth character witness (discussed in more detail in section 6 below).

[33] With respect to rehabilitation from addiction, the Applicant testified that after they were fired from the Pharmacy, they and MH (their then boyfriend, now spouse) went to their parents' house and disclosed everything. The Applicant sought MH's support in detoxing. The Applicant locked themselves in their room until they had rid their system of Fentanyl. MH acted as the gatekeeper with the support of the Applicant's parents. Shortly thereafter, in October of 2016, the Applicant experienced a relapse. They took drugs prior to going to a bridal shower. However, since then, the Applicant has been drug free.

- [34] The Applicant has not engaged in a course of counselling, nor have they enrolled in a formal detox program. They have managed their sobriety through family, good friends, yoga, meditation, outdoor activities, education, work and a healthy lifestyle.
- [35] The Applicant adduced a brief note from their family doctor, dated May 3, 2023, stating that the Applicant has not had an issue with drug abuse since an “isolated event in 2016.” The Applicant also adduced a drug test report dated May 3, 2023, relating to a urine sample taken on April 29, 2023. The test was for a variety of illegal drugs including but not limited to Fentanyl and Oxycodone. It also tested for Cannabis. There was no trace of any of the drugs listed in the report found in the Applicant’s urine on the date of the test.
- [36] The Applicant signed an Undertaking and Acknowledgement (“the Undertaking”) on July 11, 2023. The Undertaking states that if they are registered as a student with CPA Ontario, and they decide to apply for membership in CPA Ontario, they will undergo an independent medical examination (“IME”) at their own cost prior to submitting their application. The IME will be conducted by an addiction specialist approved in advance by the Registrar. The Registrar will have the opportunity to instruct the physician regarding the content of the report.
- [37] The Undertaking further requires the Applicant to undergo between 18 and 24 months of urinalysis to provide to the addiction specialist conducting the IME.
- [38] The evidence pertaining to the Applicant’s volunteer work came from the Applicant, TP, a colleague at Company A, who submitted a letter, and JS, the Applicant’s friend, who testified at the hearing. In her letter, TP stated that she and the Applicant were students in the Office Administration and Accounting Program at St. Clair College from 2017 to 2020. While at St. Clair College, TP was the President of the Association and the Applicant was the Vice President TP said they worked together to provide information and activities for the students enrolled in accounting and finance. TP also stated that the Applicant worked with the activity coordinator to organize a charity drive to raise money and collect socks and non-perishable food items for the local mission. Most significantly, the Applicant organized free tax clinics where accounting students helped prepare tax returns for other students at the College. The Applicant engaged in these volunteer activities while they were working at Company A and pursuing their diploma.

- [39] JS testified that she has known the Applicant since they were in junior kindergarten. JS' family runs a charity which provides support for people struggling with mental health. The Applicant assists the charity with its social media profile and event planning.
- [40] Most importantly, from a rehabilitation perspective, the Applicant is a valued, trusted and highly effective member of the Corporate Accounts team at Company A. The Panel received a letter and testimony from CDN, Corporate Controller for Company A, to whom the Applicant reports. The Applicant was first hired on a part-time basis in 2019 in the Accounts Payable department. The Applicant's role was to assist the lead in an Accounts Payable project. In August of 2020, the Applicant was promoted to a full-time Corporate Accounts Payable position. In late 2021, the Applicant was promoted to the position of Accounting Supervisor. In addition to preparing the Quarterly WIP Analysis reports, Profit and Loss Reports and Financial Statements for multiple business units, the Applicant oversees more than ten accounting staff.
- [41] According to CDN, the Applicant has access to confidential employee information, and the company's financial information, including bank balances. CDN trusts the Applicant and has no concerns that the Applicant has or will abuse their access to this sensitive information.

6. Character Evidence

- [42] CDN, JS and MH testified as character witnesses on the Applicant's behalf. As was previously noted, TP submitted a character letter.
- [43] CDN described the Applicant as professional, respectful, trustworthy, kind, patient, honest and reliable. CDN expressed this both as her personal opinion and reflective of the feedback she has received from many Company A employees who have worked with the Applicant. CDN expressed the hope that when she is ready to retire, the Applicant will be promoted to Corporate Controller.
- [44] When asked how she knows that the Applicant is no longer using drugs, CDN explained that she interacts with the Applicant multiple times on a daily basis. The Applicant comes to work everyday and presents as a healthy individual. They arrive at work on time, put in a full day's work, and always look presentable and professional.

[45] TP described the Applicant in the following terms:

[AA] is kind-hearted and non-judgmental. [They are] very welcoming to everyone [they are] surrounded with, and I have seen [them] go out of [their] way to make people feel included in awkward situations. I was friends with [them] when [they were] going through the professional standards situation, and [they] handled it with grace and honour. [They were] honest about [their] situation and showed a great deal of remorse. [Their] character today, I believe, is much different than when [they were] younger. I think going through that situation has taught [them] the value of working hard and making good choices, as is evidenced by where [they are] today. A graduate of the University of Windsor, enrolled in the Masters program while working full time as an Accounting Supervisor.

[46] As mentioned above, JS testified. She and the Applicant are very close. JS learned about the Applicant's substance abuse disorder when JS' boyfriend at the time overdosed on Fentanyl. When JS confided in the Applicant, the Applicant divulged their own addiction.

[47] In October of 2016, when the Applicant was fired from the Pharmacy, they confided in JS and told her everything. JS described the Applicant as embarrassed and remorseful. The Applicant had worked very hard to become a pharmacy technician and was ashamed that they had let their employer down and jeopardized their employer's designation.

[48] JS attested to the fact that the Applicant no longer associates with DW and their toxic group of friends. Rather, the Applicant has achieved a number of educational milestones, spends time outdoors with family, and practises yoga and meditation. According to JS, the Applicant has grown, matured and changed significantly since 2016 when the events in question occurred. Most importantly, JS described the Applicant as honest, transparent and trustworthy.

[49] MH and the Applicant testified about their relationship. MH is a pillar in the Applicant's support system. MH and the Applicant met in the spring of 2016 and began dating in the summer of 2016. MH described the Applicant as "a little shady" when he first met them. He could tell they were lying about small things and they were not particularly responsible.

[50] After the Applicant stopped using drugs in October of 2016, their relationship with MH grew and matured. In May of 2022, the Applicant and MH married.

[51] Today, according to MH, the Applicant is honest, responsible, hard working and is driven to succeed. Together they are working towards building a fulfilling life.

7. *Remorse*

[52] Each of the three character witnesses who testified spoke to the remorse expressed by the Applicant for their misconduct.

[53] During their testimony, the Applicant often cried. They expressed remorse for the problems they caused to their former employer at the Pharmacy, and shame for the disappointment and hurt they caused their family.

[54] During their testimony the Applicant identified their conduct as very serious. They said they think about their conduct every day and they are deeply regretful of the harm they brought to their friends and family. They spoke about how their experience has helped shape who they are today and has inspired them to assist people who are similarly situated. They said they hoped to succeed in their application so they could demonstrate they are a person of integrity.

III. ISSUES IN THIS HEARING

[55] The issue before this Panel was whether the evidence provided by the Applicant demonstrated, on a balance of probabilities, that they were of good character at the time of the hearing and could be registered as a student with CPA Ontario.

IV. DECISION

[56] The Panel finds that the Applicant has established on a balance of probabilities that they were of good character at the time of the hearing. As such, the Panel directs the Registrar to register the Applicant as a student with CPA Ontario.

V. REASONS FOR DECISION

1. *Definition of Good Character*

[57] All persons applying to be registered as a student with CPA Ontario must meet the requirement that they are of good character (Section 3.3 of Regulation 9-1). If an applicant fails to provide evidence of good character, the Registrar shall refer the matter to an oral hearing before the ARC.

[58] At a good character hearing, the onus is on the applicant to prove on a balance of probabilities that they are of good character. A balance of probabilities means that it is more likely than not that the applicant is of good character.

[59] Good character has been defined by previous panels of CPA Ontario in the following manner:

Character is that combination of qualities or features distinguishing one person from another. Good character connotes moral or ethical strength, distinguishable as an amalgam of virtuous attributes or traits which would include, among others, integrity, candour, empathy and honesty.¹

[60] The Hearing Panel in *Re E.T.*, cited Madam Justice Southin of the British Columbia Court of Appeal who further defined good character, in part, as follows:

The moral fibre to do that which is right, no matter how uncomfortable the doing may be and not to do that which is wrong no matter what the consequences may be to oneself.²

[61] The purpose of the good character requirement is threefold:³

- i. to protect members of the public who retain accounting professionals;
- ii. to ensure that the accounting profession maintains a reputation for high professional and ethical standards; and
- iii. to demonstrate that CPA Ontario is able to effectively regulate Chartered Professional Accountants.

[62] As is set out above, public protection is the paramount goal of a self-regulating profession. The possibility of self-transformation and the potential for redemption through rehabilitation are recognized by CPA Ontario as values that enhance rather than endanger

¹ G.B. v. Registrar, Chartered Professional Accountants of Ontario (November 26, 2019) ¶ 17

² A.R. v. Registrar, Chartered Professional Accountants of Ontario (June 2, 2021) ¶ 36

³ K.H. v. Registrar, Chartered Professional Accountants of Ontario (June 3, 2022) ¶ 96

public protection. In that vein, the onus is on an applicant to demonstrate they are of good character at the time of the hearing, notwithstanding the severity of their past conduct.

[63] It is important to distinguish between mental health and character. On their own, struggles with mental health and addiction are not bars to registration. However, when an applicant has misconducted themselves and adduces evidence demonstrating a nexus between addiction or mental health and the misconduct, the Tribunal must be satisfied that the applicant is managing their addiction or mental health such that the public is not subject to foreseeable risk should they be registered.

[64] Notwithstanding the above, the Applicant is not required to prove their registration, as a student, presents no risk that they will abuse the public trust in the future. The test does not require perfection or certainty.⁴

2. Factors Determining Good Character

[65] In considering whether the Applicant had proved on a balance of probabilities that they were of good character, the Panel took into account the following factors:

- a. the nature and duration of the misconduct;
- b. whether the applicant is remorseful;
- c. what rehabilitative efforts, if any, had been taken and the success of such efforts;
- d. the applicant's conduct since the misconduct; and
- e. the passage of time since the misconduct.⁵

a. The Nature and Duration of the Misconduct

[66] The duration of the misconduct was relatively brief. It took place over approximately seven weeks in August and September of 2016. The gravity of the misconduct is, however, significant. The Applicant stole narcotics from the Pharmacy on 12 different occasions. They covered up the theft by deleting emails, and they placed the owner of the Pharmacy in significant jeopardy with her regulator.

⁴ *Polanski v. Law Society of Ontario*, 2020 ONLSTH 115 ¶ 174

⁵ *Re G.B.*, *supra*, ¶ 19

[67] Most importantly, through their conduct, the Applicant created a significant risk to public health and safety.

[68] As counsel for the Registrar put it, “the deeper the hole the Applicant has dug for themselves, the more difficult it is to climb out.” Counsel for the Registrar, the Applicant, and counsel for the Applicant described the Applicant’s theft of narcotics from the Pharmacy as the commission of a criminal offence. In committing what is fairly characterized as a criminal offence, the Applicant dug a very deep hole for themselves. As such, the onus on them to persuade the Panel that they had climbed out of it was considerable.

b. Remorse

[69] The Applicant expressed what the Panel considered to be genuine remorse. They apologized to the Pharmacy owner at the time the theft was discovered and months later when they saw her at a public gathering. They fully and freely admitted to their wrongdoing on multiple occasions: first when they disclosed the theft to the Pharmacy owner, next when they disclosed what had occurred to their family, then in 2019 in relation to the discipline hearing held by the Ontario College of Pharmacists, and finally in their application to CPA Ontario and at the hearing. As well, they voluntarily signed an undertaking not to practice with the College.

[70] The Panel was struck by the Applicant’s demeanour at the hearing. The Applicant was noticeably pained by the proceedings, and there were many occasions during their own testimony and the testimony of others when the Applicant cried. The Panel considered the Applicant’s visible expressions of emotion to be sincere, and demonstrative of genuine remorse.

[71] Each of the character witnesses testified that the Applicant expresses remorse every time they speak about what occurred. The Panel also took into account the fact that while the Applicant identified addiction and DW’s abuse as factors which led to their misconduct, they took responsibility for the choices they made and recognized that other choices, such as leaving DW, or seeking help from their family were available to them.

c. Rehabilitative Efforts

- [72] The Applicant demonstrated that since the theft of the narcotics they have turned their life around both personally and professionally. The Applicant has reached impressive educational milestones since the misconduct. In April of 2020, the Applicant achieved an Advanced Diploma in Business Administration and Accounting from St. Clair College, graduating with Academic Distinction. In June of 2022, the Applicant achieved a Bachelor of Commerce (Honours) in Business Administration from the University of Windsor. The Applicant is currently pursuing a Masters of [REDACTED] at the University of Windsor.
- [73] The Applicant achieved these educational milestones while working part-time and then full-time at Company A. The Applicant has thrived at Company A. Not only are they a respected and valued employee, but they have been promoted twice and are currently an Accounting Supervisor, managing a team of ten staff.
- [74] With respect to rehabilitation from addiction, the Applicant relied on their cold turkey withdrawal in 2016, surrounding themselves with a support system of friends, family and their spouse, and engaging in a healthy lifestyle which includes yoga, meditation, exercise and time spent outdoors.
- [75] The Panel was somewhat concerned that the Applicant has not engaged in a course of counselling or joined Narcotics Anonymous or a similar organization. The Panel places little weight on the letter from the Applicant's family doctor or the urinalysis report dated May 3, 2023. The letter from the family doctor was exactly two sentences and failed to provide any basis for the doctor's conclusion. The urinalysis report represents the Applicant's drug free status at one moment in time. Neither of these pieces of evidence is particularly persuasive.
- [76] However, the Applicant signed the Undertaking, described above. The Undertaking will result in the Applicant taking monthly urinalysis tests and being examined by an addiction specialist selected by the Registrar should the Applicant apply to be a CPA. The Panel is satisfied that in signing the Undertaking, the Applicant has demonstrated they will do what is required to satisfy the Registrar they are ready to be registered as a student.

d. Applicant's Conduct Since the Misconduct

[77] There is no evidence that the Applicant has misconducted themselves since the theft of the narcotics. To the contrary, the evidence from the witnesses supports the conclusion that the Applicant has been placed in positions of trust both at school and at work and has maintained the support and confidence of those who have placed their trust in the Applicant.

e. Passage of Time

[78] The passage of time between an applicant's misconduct and the application is related to the ability of the applicant to rehabilitate themselves. The more serious the misconduct, the more time is required between the events in question and the hearing to provide the applicant with an opportunity to sufficiently rehabilitate themselves. As previous panels have noted, a sufficient amount of time must pass between the conduct and the hearing so as to demonstrate to a panel, and satisfy the public, that the applicant's character is no longer defined by the past misconduct.⁶

[79] As is noted above, the Applicant's misconduct took place when they were 25 years of age, almost seven years prior to their hearing. The Applicant has cut off all ties with DW and his associates, they have pursued three degrees, they are a valued employee at Company A, they have resumed a loving and close relationship with their family, and they have married a drug free and supportive partner. The Panel is satisfied that a sufficient period of time has passed since the misconduct and that the Applicant has used that time to rehabilitate themselves.

[80] For the reasons set out above, the Panel finds that the Applicant has demonstrated they are of good character today and directs the Registrar to register the Applicant as a student with CPA Ontario.

DATED this 23rd day of August, 2023



Fahad Meer, CPA, CA
Admission and Registration Committee – Deputy Chair

⁶ I.S. v. Registrar, Chartered Professional Accountants of Ontario (4 April 2022) ¶ 52

Members of the Panel

Charlie Baek, CPA, CMA

Jeremy Cole, FCPA, FCA

Barbara Ramsay, Public Representative

Nancy Tran, Public Representative

Independent Legal Counsel

Lisa Freeman, Barrister & Solicitor