

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: A motion by **Michael Paul Cooper**, a former member, for reconsideration of a Decision by the Discipline Committee of the Chartered Professional Accountants of Ontario (Institute of Chartered Accountants of Ontario), dated February 19, 2015, pursuant to the bylaws and regulations of CPA Ontario, as amended.

BETWEEN:

Michael Paul Cooper

-and-

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

APPEARANCES:

For Michael Paul Cooper:	Present Denise Cooper, Counsel
For the Professional Conduct Committee:	Kelvin Kucey, Counsel
Motion Heard:	January 11, 2024
Release of written reasons:	February 16, 2024

**REASONS FOR THE DECISION ON MICHAEL PAUL COOPER'S MOTION FOR
RECONSIDERATION**

I. OVERVIEW

- [1] Michael Paul Cooper (the Applicant), brings a motion for the reconsideration of a Decision and Order of the Discipline Committee, dated February 19, 2015. As a result of the Order, the Applicant's membership in CPA Ontario was revoked on April 2, 2015.
- [2] The motion for reconsideration is brought pursuant to sections 24 to 37 of Regulation 6-2. Section 30 of Regulation 6-2 stipulates that if a member's membership has been

revoked, and they decide to apply for readmission, they must bring a motion for reconsideration, under sections 24 to 28 of Regulation 6-2.

- [3] After reading the motion materials, hearing *viva voce* evidence from two witnesses, one of whom was the Applicant, and after hearing the submissions of the parties, the Panel allowed the motion for reconsideration and granted the Applicant's application for readmission.
- [4] Two members of the Panel dissented in part. While they would have granted the Applicant's application for readmission, they would have attached terms and conditions to his membership.

II. PRELIMINARY ISSUES

- [5] Neither party raised any preliminary issues.

III. EVIDENCE BEFORE THE PANEL

- [6] The Applicant provided a motion record containing three affidavits, including one sworn by the Applicant, seven letters of support from friends, colleagues and family, a letter from the Registrar and proof that the Applicant had paid a \$10,000 fine plus interest imposed upon him by the Ontario Court of Justice.
- [7] Two witnesses testified at the hearing, DK, a friend and colleague of the Applicant, and the Applicant himself. Both witnesses were cross-examined by counsel for the Professional Conduct Committee (the PCC).
- [8] The PCC filed a motion record containing the Decision and Order dated February 19, 2015, the Revocation Letter dated April 8, 2015, a *Provincial Offences Act* Information, charging the Applicant with two offences under the *Chartered Professional Accountants of Ontario Act, 2017* (the Act), a transcript from the trial of the two offences, and a transcript of the Reasons for Judgment of the Justice of the Peace who presided over the trial.

1. *The April 2, 2015 Revocation*

A. *The Allegation and the Discipline Hearing*

- [9] On October 22, 2014, the PCC issued an Allegation of professional misconduct against the Applicant, alleging that he failed to cooperate with the regulatory process of CPA Ontario when he failed to reply in writing to two communications from the Director of

Professional Standards at CPA Ontario.

- [10] On October 24, 2014, the Applicant was personally served with the Allegation and a letter outlining the hearing process. Subsequently, the Notice of Hearing stating the date and time of the hearing was sent to the Applicant via email and to his last known address.
- [11] The Applicant did not attend his hearing which took place on February 19, 2015. The hearing proceeded in his absence.
- [12] The 2015 Hearing Panel found that a member of the public had made a complaint about the Applicant relating to work performed in 2012. The Director of Professional Standards sent two letters to the Applicant requesting a response to the complaint. The 2015 Hearing Panel determined that the Applicant had failed to respond to these letters, thus preventing the PCC from conducting an investigation into the complaint.
- [13] Having made the above findings, the 2015 Hearing Panel made a finding of professional misconduct, in accordance with the Allegation.
- [14] In imposing sanction, the 2015 Hearing Panel considered a second complaint received by CPA Ontario which was served on the Applicant and to which the Applicant did not respond. This evidence was tendered by counsel for the PCC at the sanction phase of the hearing to support their contention that the Applicant was ungovernable.
- [15] The 2015 Hearing Panel imposed an order which gave the Applicant 20 days from the date of the Decision and Order to respond to the PCC's requests for information, failing which, his license would be suspended. The Order further stipulated that if the Applicant failed to cooperate within 20 days of his suspension, his license would be revoked.
- [16] In addition, the 2015 Hearing Panel imposed a fine in the amount of \$3,500 and costs in the amount of \$2,500.
- [17] The Applicant did not comply with the Order. As such, on April 2, 2015, the Applicant's membership in CPA Ontario was revoked.

B. The Applicant's Corrective Actions

- [18] The Applicant found out his membership had been revoked in April 2015 when a prospective client looked him up on CPA Ontario's website and discovered the Order revoking the Applicant's membership in CPA Ontario.

[19] The Applicant was dumbfounded. He immediately contacted CPA Ontario to make inquiries. He accepted the Order and made protection of his clients his utmost priority. He transferred all his files to other CPAs and closed his practice.

2. *The Provincial Offences Act Convictions*

[20] In the fall of 2017, the Applicant was charged with two offences under the Act. One charge related to holding himself out as a CPA when he was not a member of CPA Ontario, and one charge related to using the designation of a CPA when he was not a member of CPA Ontario. Charges laid under the Act are prosecuted in the Ontario Court of Justice before a Justice of the Peace, pursuant to the *Provincial Offences Act*, RSO 1990, c P.33.

[21] The Applicant was served with a summons respecting his *Provincial Offences Act* trial, via registered mail. The Applicant has no recollection of receiving a summons and did not attend.

[22] The prosecutor called one witness, the complainant, MF. MF is a CPA who had at one time worked for the Applicant's friend DK. According to MF, in July 2017, the Applicant contacted him looking for a position with MF's firm. According to MF, the Applicant told him he was a CPA and sent him a résumé with the CPA designation on it.

[23] MF invited the Applicant to come for an interview and then lunch. According to MF, during the interview, he informed the Applicant that he was a member of the CPA Ontario Discipline Committee. MF said after hearing this, the Applicant "confessed" that he was a suspended member.

[24] In light of the above, MF made a complaint to CPA Ontario. The complaint led to the *Provincial Offences Act* prosecution.

[25] Because the Applicant did not attend at his *Provincial Offences Act* trial, MF was not cross-examined. The Applicant was convicted on both counts and ordered to pay a \$10,000 fine.

[26] At the motion for reconsideration, the Applicant took the position that he was not re-litigating the *Provincial Offences Act* convictions. However, he did not agree with the complainant's recollection of events and the specific factual findings of the presiding Justice of the Peace.

[27] At his motion for reconsideration, the Applicant testified that both he, and his friend DK,

made it clear to MF that his membership in CPA Ontario had been suspended. The Applicant said he told MF he was not looking for work as a CPA, but rather to perform accounting work that would be supervised by a CPA.

[28] According to the Applicant, MF asked him to send him his résumé. The Applicant told MF that the résumé had his CPA designation on it and thus was inaccurate. According to the Applicant, MF told him to send it anyway for information purposes only.

[29] DK testified and said prior to the Applicant contacting MF, DK contacted MF and specifically told him the Applicant's membership in CPA Ontario had been suspended. When cross-examined at the motion, DK said he didn't know the difference between a membership being suspended or revoked. All he knew was that the Applicant was no longer a member and he made this abundantly clear to the complainant.

[30] After hearing this evidence, the Panel asked counsel to make submissions on how they should address the discrepancy between the findings of the Justice of the Peace and the Applicant's evidence. This was important because the complainant's and the Applicant's versions of events cannot co-exist. The Panel was compelled to consider whether the Applicant was misrepresenting what occurred. If he was misrepresenting what occurred, this would be directly relevant to the determination of his good character.

[31] Counsel for the Applicant informed the Panel she was under the impression that the Applicant was not permitted to relitigate the *Provincial Offences Act* conviction, and therefore he has accepted it. She expressed doubt about the wisdom of this decision and suggested perhaps they should have relitigated the convictions. Counsel went on to emphasize, however, that the Applicant has always been consistent in his position which is supported by the testimony of DK. Counsel further added that the complainant's version of events is not logical; why would the Applicant, who had immediately transferred his files and closed his business upon learning of his revocation, suddenly hold himself out as a CPA to another CPA who could easily check the CPA Ontario website? Counsel for the Applicant urged the Panel to believe the Applicant's version of events.

[32] Counsel for the PCC took the position that the two versions of events could not be reconciled, but that from the PCC's perspective this was irrelevant. Counsel for the PCC informed the Panel that we would have to prefer one version over the other. When asked whether the Applicant's evidence relating to the *Provincial Offences Act* affects his credibility, counsel for the PCC stated that the PCC was not taking a position. Counsel for

the PCC accepted that while the Applicant may not agree with the factual findings of the Justice of the Peace, he was not disputing the convictions.

[33] This left the Panel in a difficult position. Although we were not being asked to permit the Applicant to relitigate the *Provincial Offences Act* convictions, we were being asked to reject the findings of fact made by the Justice of the Peace, presiding over the *Provincial Offences Act* trial. Counsel for the PCC did not take the position that it would be an abuse of process for this Panel to make findings of fact that directly contradict the findings made by the Justice of the Peace. To the contrary, counsel for the PCC advised the Panel that we had to decide whom to believe, MF or the Applicant and DK.

[34] The Panel was unable to make a definitive determination about whom to believe. We did not have the benefit of hearing testimony from MF, and we were aware that his evidence at the *Provincial Offences Act* trial was undisputed because the Applicant was unaware of the charges and the proceeding. As the Applicant did not relitigate the *Provincial Offences Act* convictions, the Panel was not invited to find that the *Provincial Offences Act* convictions could not be relied upon for the purpose of this motion. However, if the Panel were to reject the findings of the Justice of the Peace in favour of the evidence of the Applicant and DK, the Panel would in essence be rejecting the validity of the convictions.

[35] The Panel ultimately decided that the Applicant accepted the convictions and that the convictions are evidence of dishonesty. This is relevant to a determination of the Applicant's good character. The Applicant provided an explanation for what occurred between him and MF, which contradicts MF's testimony and the findings of fact made by the Justice of the Peace. The Panel is unable to determine who is telling the truth. In light of this, the Panel does not find that the Applicant lied in his affidavit, his personal statement and in his testimony before us. As such, the Panel does not take into account his testimony before us in determining whether he is of good character today.

3. *The Applicant's Personal Circumstances*

A. *The Applicant's Circumstances Leading to the Revocation of his Membership*

[36] The Applicant filed an affidavit, a personal statement and he testified. Through these various forms of evidence, the Applicant explained that between 2013 and 2017 he experienced a veritable avalanche of personal stressors, causing him to fall into a significant depression.

- [37] In the period leading to the 2015 discipline hearing, the Applicant's grandmother, with whom he was very close, passed away. Shortly thereafter, the Applicant's mother passed away. After his mother passed away, the Applicant's father disclosed to the Applicant that he had a daughter, the age of the Applicant's younger brother, from an affair he had while married to the Applicant's mother. The Applicant's father resumed the relationship with his former mistress shortly after the Applicant's mother passed away. The discovery of his father's secret family was shocking and deeply upsetting to the Applicant.
- [38] In the midst of all of this, the Applicant's marriage was falling apart. On October 31, 2014, the Applicant moved out of the matrimonial home. For a period of several years the Applicant did not have a stable home base. He lived in his father's condominium when his father was out of province, he rented different apartments and homes and he stayed with friends. During this period he was concerned about his relationship with his children, and he also had serious concerns about the health of one of his children.
- [39] During this very challenging time, the Applicant was asked to respond to the CPA Ontario investigation and was subsequently served with the Allegation and Notice of Hearing. The Applicant does not deny receiving the communications from CPA Ontario or being served with documents relevant to the discipline hearing. Rather, he was suffering from deep depression such that he did not even open his mail.
- [40] The Applicant did not attend his discipline hearing in 2015 because he did not know about it.
- [41] The Applicant testified that in 2015 he consulted with his family physician. His doctor prescribed Cipralex. The Applicant took Cipralex for two years. In 2017, under the supervision of his doctor, the Applicant weaned himself off Cipralex. The Applicant reported that since 2017 he has not suffered from depression.
- [42] The Applicant testified he did not see a therapist during this time, nor does he currently see a therapist. He relied on the counsel of his good friend DK, and his own self-reflection to get him through what was a very stressful and challenging time in his life. He also spoke with his family doctor on multiple occasions.

B. The Applicant's Current State of Health

- [43] The Panel asked the Applicant questions about his mental health today and how he would prevent a recurrence of the misconduct should he experience circumstances similar to

those he experienced between 2013 and 2017.

- [44] The Applicant responded first by noting that it is highly unlikely he will ever again be faced with the same magnitude of challenges all at once. He went on to explain he is a very self-aware person, he has engaged in self-reflection and readings, and has spent countless hours considering what went wrong and why. He also said he is now living his life the way life should be lived. In the period leading up to his marriage breakdown he had multiple stressors in his life that he ought to have addressed but simply ignored.
- [45] The Applicant also emphasized he has learned the importance of asking for help and being organized. Moreover, his daughter has a PhD in psychology and if he requires a therapist, she will be able to recommend one.
- [46] The Applicant told the Panel he has been stable for five years now.

4. Evidence of Good Character

- [47] The Applicant filed three references from CPA colleagues, attesting to the Applicant's good character and recommending that his application for reconsideration be granted. The Applicant also filed five letters from family members attesting to his good character. Each author was aware of the circumstances leading to the revocation of the Applicant's membership as well as the *Provincial Offences Act* conviction.
- [48] JB, a CPA, has known the Applicant for 33 years. He described the Applicant as an open and honest person who, when practicing as a CPA was a "highly competent and diligent accountant who served his clients well, always with honesty and integrity."
- [49] JC, a CPA, has known the Applicant for 22 years. He described the Applicant as "an upstanding individual who takes his professional responsibilities seriously."
- [50] PW, a CPA, has known the Applicant for at least a decade. He took over the Applicant's files when the Applicant learned that his membership in CPA Ontario had been revoked in April 2015. PW has employed the Applicant on a contract basis to perform bookkeeping, preparation of tax returns and year end files. PW describes the Applicant as diligent and professional in the performance of these services.
- [51] The Applicant's three adult children wrote letters on his behalf. They describe their father as empathetic, caring, sensitive and selfless. One of the Applicant's children describes

him as a “beacon of strength and guidance.” The Applicant’s ex-wife wrote a letter confirming the Applicant’s unwavering commitment to his family and describing him as an outstanding father.

- [52] The character evidence paints a picture of an individual who is honest, professional, diligent, compassionate, and caring.

IV. ISSUES ON MOTION

- [53] The only issue on this motion is whether the Applicant is of good character today. All other requirements for readmission have been satisfied. This is confirmed by the Registrar’s letter dated May 29, 2023.
- [54] It is important to note that the Registrar refrained from commenting on the good character provision. The reason a motion for reconsideration was required is because in his application for readmission, the Applicant correctly indicated that his membership in CPA Ontario had previously been revoked. An affirmative answer to a question about prior license or membership revocation almost automatically triggers an application for readmission.
- [55] Counsel for the PCC did not consent to the Applicant’s motion, nor did he oppose the motion.

V. DECISION AND ANALYSIS (Majority Reasons)

1. The Decision

- [56] The Panel agreed that the Applicant had proved his good character and should be readmitted to membership of CPA Ontario.
- [57] Two members of the Panel dissented in part and would have imposed terms and conditions.

2. The Law on Good Character

A. The Onus and Definition of Good Character

- [58] An Applicant seeking admission to CPA Ontario must meet the requirement that they are of good character. If an applicant fails to provide evidence of good character, the Registrar

shall refer the matter to an oral hearing.¹

[59] 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.

[60] 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.²

[61] 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.³

[62] The purpose of the good character requirement is threefold:⁴

- 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.

[63] 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 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.

[64] The Applicant is not required to prove his registration as a member presents no risk that

1 Sections 3.4 and 14 of Regulation 7-1, Admission to Membership, Obligations and Standing

2 *G.B. v. Registrar, Chartered Professional Accountants of Ontario*, [2019 ONCPA 20](#) ¶ 17

3 *A.R. v. Registrar, Chartered Professional Accountants of Ontario*, [2021 ONCPA 14](#) ¶ 36

4 *K. R. v. Chartered Professional Accountants of Ontario*, [2022 ONCPA 4](#) ¶ 96

he will abuse the public trust in the future. The test does not require perfection or certainty.⁵

B. Factors to Consider

[65] In considering whether the Applicant had proved on a balance of probabilities that he was 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.⁶

a. The Nature and Duration of the Misconduct

[66] The duration of the misconduct was relatively brief. It took place over a period of three months in 2014 when the Applicant failed to cooperate with a CPA Ontario investigation and then over two weeks in July 2017 when the Applicant held himself out as a CPA.

[67] Failure to respond to one's regulator and holding oneself out as a CPA when one is not entitled to is serious misconduct. CPA Ontario cannot regulate the profession if members do not respond to requests for information. Holding oneself out as a CPA when one is not a CPA is dishonest and evidence of a lack of integrity. However, it is important to note that the Applicant, through his conduct, did not harm any member of the public.

[68] More importantly, the Panel accepts that the multitude of stressors the Applicant was undergoing at the time of the misconduct contributed significantly to the misconduct.

b. Remorse

[69] The Applicant took responsibility for his actions and expressed remorse to the Panel. He apologized for the time that CPA Ontario staff and the Tribunal have expended on his matters. He stated that the myriad of challenges he faced at the time of the misconduct were an explanation for his failure to respond, but not a justification. The Applicant assured the Panel that should he be readmitted to the profession, he understands and will abide by his obligations to his regulator.

⁵ *Preyra, Re*, [2000 CanLII 14383](#) (ON LST), p.6

⁶ *Re G.B., supra*, ¶ 19

c. Rehabilitative Efforts

- [70] When the Applicant was in the midst of crisis, he attended at his family physician and was provided with a prescription for Cipralex which he took for two years.
- [71] When asked by the Panel what supports he has in place should he find himself in crisis again, the Applicant first responded by stating he is unlikely to ever face the magnitude of challenges he faced between 2013 and 2017 again. The Applicant also cited self-reflection, readings, self-awareness, changes in his approach to life, the importance of organization and the importance of seeking help when required. The Applicant also cited his relationship with DK as an important resource to keep him grounded.
- [72] The Panel is persuaded that the Applicant's conduct leading to the revocation of his membership in CPA Ontario and the *Provincial Offences Act* convictions was out of character and a result of the depression he experienced arising from situational circumstances. While the Panel acknowledges that the Applicant's evidence of rehabilitation is not as strong as it could be, the Panel is persuaded that the Applicant is stable and understands the importance of seeking help should he be in crisis in the future.

d. Applicant's Conduct Since the Misconduct

- [73] When the Applicant was informed of the 2015 Order revoking his membership in CPA Ontario, he took immediate action to protect his clients. He transferred their files to registered CPAs and he closed his practice.
- [74] The Applicant has performed accounting adjacent work for CPAs occasionally since the loss of his membership in CPA Ontario. The Applicant states he has maintained currency in accounting, and the Panel has no reason to believe otherwise.
- [75] The Applicant has strong relationships with his children and his ex-wife. This speaks to his conduct to the extent that his family supports him and believes in him.
- [76] He has paid all outstanding fines and costs relating to the 2015 Order and the *Provincial Offences Act* convictions.

e. Passage of Time

- [77] 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, enough 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.⁷

[78] The Applicant's misconduct took place in 2014 and 2017, and findings were made in two proceedings in 2015 and 2017 respectively. Sufficient time has passed between the misconduct and the application for reconsideration. During this time, the Applicant has rebuilt his life. The Panel is satisfied that enough time has passed such that the Applicant has rehabilitated himself.

[79] For the reasons set out above, the Panel finds that the Applicant has demonstrated he is of good character and as such has satisfied the requirements for readmission set out in Regulation 7-1.

VI. DECISION AND ANALYSIS (Partially Dissenting Reasons)

[80] Two members of the Panel, while agreeing with the majority that the application for readmission should be granted, would have imposed a term on the Applicant's membership.

[81] Specifically, the dissenting members would have required the Applicant to formulate a plan, acceptable to the Registrar, with supports in place to maintain and monitor his mental health for a two-year period after being reinstated.

[82] Such a term is required to instill and maintain public confidence in CPA Ontario's ability to govern the profession in the public interest.

1. The Paucity of Evidence About the Applicant's Mental Health at the Time of the Misconduct

[83] The dissenting members of the Panel were concerned about the lack of medical evidence substantiating the Applicant's testimony regarding his mental health at the time of the misconduct.

[84] Ordinarily, when a member or applicant relies on mental health as an explanation for past misconduct, a panel expects to receive a medical report setting out a diagnosis, and establishing a nexus between the diagnosis and the misconduct.

[85] In this case, the Panel had only the testimony of the Applicant, his friend DK, and letters from the Applicant's family. The Panel is left accepting a diagnosis with no confirmation

⁷ *I. S. v. Chartered Professional Accountants of Ontario*, [2022 ONCPA 7](#) ¶ 52

from a medical professional and no elaboration.

- [86] For example, the dissenting members of the Panel would have been interested in understanding why, if the Applicant was in fact depressed, he was able to perform work for clients, but not respond to his governing body. A medical professional may have been able to answer the Panel's concerns in that regard. The dissenting members of the Panel imagine members of the public may have the same concern.
- [87] More importantly, the dissenting members of the Panel would have been interested in hearing from a qualified medical professional about the likelihood of the Applicant suffering from depression in the future, should he experience challenges or stressors in his life. The dissenting members of the Panel would have been interested in the views of a qualified professional for what supports they would recommend to be in place to avoid future crises.
- [88] Notwithstanding the dearth of medical evidence connecting the Applicant's misconduct to his mental health, the dissenting members of the Panel found the Applicant's evidence compelling and accepted that the Applicant's mental health played a significant role in his past misconduct.

2. *The Lack of Evidence of Treatment and a Plan for the Future*

- [89] The dissenting members of the Panel found the Applicant's evidence of rehabilitation wanting. The Applicant expects the public to accept his word that he is a person of great awareness, has engaged in a pattern of self-reflection and relies on friends and family for emotional support.
- [90] This is neither sufficient to protect the public, nor to instill public confidence in CPA Ontario's ability to govern the profession in the public interest. More is required.
- [91] The dissenting members of the Panel are concerned that the Applicant's rehabilitation is entirely self-reliant and does not involve, for example, a therapist, an organization, or a clergy person. The dissenting members of the Panel are concerned that the Applicant's mental health is stable today because his circumstances have changed, but not because he has taken sufficient steps to address his mental health. Should his circumstances change for the worse, the dissenting members of the Panel are concerned that the Applicant does not have sufficient supports in place or tools to avert a mental health crisis which could impact on his ability to appropriately serve the public.
- [92] The dissenting members of the Panel acknowledge that the Applicant is not required to provide a warranty or assurance that he will not re-offend. However, as the hearing panel

in *A.A. v. Registrar, Chartered Professional Accountants of Ontario* observed:

... 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.⁸

- [93] The public would understandably be concerned if the Tribunal accepted mental health or addiction as an explanation for past misconduct yet did not require the member or applicant proffering the explanation to take steps to foster and maintain good health while serving the public as a CPA. The dissenting members of the Panel believe that the failure to impose terms and conditions relating to the maintenance of mental health is a dereliction of the Panel's duty.
- [94] The Panel is not in a position to suggest a term or condition with specific parameters. Rather, we would have imposed a term or condition on membership requiring the Applicant to draft a plan, acceptable to the Registrar, which demonstrates that for a period of two years he is actively engaging with a professional, group or clergy to maintain his current stability. The order would include a term enabling CPA Ontario to monitor the Applicant's participation in the terms of the plan.
- [95] The proposed term would serve the dual purpose of protecting the public should the Applicant face challenging circumstances and require supports to avoid misconducting himself in the future, and of instilling public confidence in CPA Ontario's ability to govern the profession in the public interest.

⁸ *A. A. v Chartered Professional Accountants of Ontario*, [2023 ONCPA 11](#) ¶ 63

VII. COSTS

[96] Neither party sought costs and as such no costs are ordered.

VIII. ORDER

[97] The Applicant's application for reconsideration is granted and the Panel orders that he be readmitted to membership in CPA Ontario.

DATED this 16th day of February, 2024



John Love, CPA, CMA
Discipline Committee – Deputy Chair

Members of the Panel

Jim Huang, CPA, CGA (dissenting in part)

Imran Kamal, Public Representative

Marianne Park-Ruffin, Public Representative (dissenting in part)

Michelle Sauv  , CPA, CA

Independent Legal Counsel

Lisa Freeman, Barrister & Solicitor