

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 **Z [REDACTED] S [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:**

**Z [REDACTED] S [REDACTED]**

**-and-**

**Registrar, Chartered Professional  
Accountants of Ontario**

**APPEARANCES:**

**For the Applicant, Z [REDACTED] S [REDACTED]:** Present and Self-represented

**For the Registrar:** Teagan Markin, Counsel

**Heard:** January 26, 2024 and February 2, 2024

**Decision and Order effective:** February 2, 2024

**Release of written reasons:** March 14, 2024

**REASONS FOR THE DECISION MADE FEBRUARY 2, 2024**

**I. INTRODUCTION**

[1] This hearing was held in person to determine whether **Z [REDACTED] S [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 9, 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 question:
- Have you ever:
- (a) been convicted of a criminal or similar offence under any Act of the Parliament of Canada, or of the Legislature of any Province of Canada, or under the laws or ordinances of any Territory of Canada, or under the laws of any jurisdiction outside of Canada;
- [3] The Applicant explained in their application that they had been convicted of one charge of driving a motor vehicle with a blood alcohol content of over 80 mg of alcohol in 100 ml of blood and subsequently of one charge of driving a motor vehicle while disqualified.
- [4] 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”).
- [5] 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.
- [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 Book of Documents (January 19, 2024), marked as Exhibit 2. The Applicant tendered a Supplementary Joint Book of Documents (January 30, 2024), marked as Exhibit 3. Finally, the parties tendered Further Supplementary Joint Book of Documents (February 1, 2024) 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, the Applicant’s mother and father, and the Applicant’s girlfriend.
- [8] 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. BACKGROUND AND FACTS**

### **1. *The Applicant***

[9] The Applicant grew up in Whitby, Ontario. After high school, at the age of 17, they left home to attend the Bachelor of Commerce program at the University of Guelph. The Applicant's first year at university was far from a resounding success. Their girlfriend of several years broke up with them, and most of the Applicant's time was spent partying and drinking to excess. The Applicant's grades reflected this lack of focus, and ultimately, they dropped out of school.

[10] In the winter of 2015, the Applicant obtained employment working on the line with an automotive factory located in the Cambridge region. The Applicant held that position until 2020, when they enrolled in school full time and moved back in with their parents to facilitate further academic pursuits.

## **2. The Misconduct**

### **a. Conviction #1 – Driving with a Blood Alcohol Content of Over 80 mg**

[11] On March 5, 2016, the Applicant was at a bar with friends. In their own words, they "drank more than was responsible." The Applicant and their friends left the bar to get food. On the way to get food, the Applicant was pulled over for speeding. The officer who pulled them over clocked the Applicant as driving at a speed of 101 km per hour in a 60 km per hour zone.

[12] Having pulled the Applicant over, the officer gave them a breathalyzer test. As is the standard, the officer had the Applicant blow into the breathalyzer machine twice. The Applicant's readings were 130 and 129 mg alcohol in 100 ml blood, respectively. The Applicant was charged with operating a motor vehicle having consumed alcohol in such a quantity that the concentration thereof in his blood exceeded 80 mg of alcohol in 100 ml of blood, contrary to s. 253(1)(b) of the *Criminal Code of Canada*.

[13] On April 29, 2016, the Applicant pleaded guilty as charged. The Applicant's licence was suspended for 12 months, and they were ordered to pay a fine of \$1,000.

[14] Subsequently, the Applicant enrolled in the Back on Track program. One of the benefits of successful completion of the Back on Track program is the potential to drive during the period of licence suspension if an ignition interlock is installed in the driver's car.

[15] In July of 2016, the Applicant completed the Back on Track program. As part of the program, they were assessed for eligibility in the ignition interlock program. The Applicant was deemed eligible and shortly thereafter, they registered for and had an ignition interlock installed in their car. The Applicant explained that the ignition interlock is similar to a compulsory breathalyzer. Every time they got into the driver's seat, they had to blow into the device before the engine would start. If the device registers a certain level of blood alcohol content, the vehicle will not start.

**b. Conviction #2 – Driving While Disqualified**

[16] After having been convicted of driving with a blood alcohol content of over 80 mg of alcohol in 100 ml of blood, the Applicant stopped drinking entirely. For several months, they drove with the ignition interlock installed, without incident.

[17] In December of 2016, the Applicant got into a car accident while entering a highway via an onramp. On that day there was a blizzard, and visibility was limited. The car in front of the Applicant rear ended a snowplough, and the Applicant, in turn, rear ended the vehicle in front of the Applicant. The Applicant had not been drinking and was not at fault for the accident.

[18] As a result of the accident, the Applicant's car was damaged beyond repair. The ignition interlock was able to be salvaged, and a new truck was purchased. The Applicant received the new truck on February 3, 2017. An appointment to have the ignition interlock installed in the truck was scheduled for February 6, 2017.

[19] On February 5, 2017, the Applicant's girlfriend, KF, was spending time at the Applicant's home. There was a snowstorm outside and the Applicant, wanting to be chivalrous and wanting to impress KF, offered to drive her home. KF lived a two-minute drive away. The ignition interlock had not yet been installed, the appointment having been scheduled for the next day. Nonetheless, the Applicant drove KF home.

[20] It so happened that it was Super Bowl Sunday and the police had set up several R.I.D.E.<sup>1</sup> checkpoints. On the way to KF's home, the Applicant observed a R.I.D.E. checkpoint and turned down a side street to avoid scrutiny. Neither the Applicant, nor KF had been drinking. However, the Applicant was concerned that if they were stopped at the R.I.D.E.

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<sup>1</sup> R.I.D.E. is an acronym for Reduce Impaired Driving Everywhere.

checkpoint, it would be discovered that they were driving without the ignition interlock, in violation of a court order.

[21] The police observed the Applicant turning down a side street. As this is a common occurrence when drivers wish to avoid the R.I.D.E. checkpoint, the police followed the Applicant and pulled them over. As a result of driving without the ignition interlock, the Applicant was charged with driving while disqualified contrary to s. 259 of the *Criminal Code of Canada*.

[22] On August 17, 2017, the Applicant pleaded guilty to the above-noted charge. The Applicant was sentenced to a \$1,000 fine, a victim surcharge of \$300, and a license confiscation for a period of one year.

[23] During the good character hearing, the Applicant admitted that in addition to driving on February 5, 2017 without an ignition interlock installed, they had driven a rental car during the month of January to and from work on several occasions. The rental car did not have an ignition interlock installed.

### **3. Evidence Relating to Good Character**

#### **a. Remorse**

[24] The Applicant testified at the hearing. They stated they recognized the seriousness of both offences. They stated that looking back on the two convictions, they feel “disgusted” and can barely recognize the person who made those decisions, and they expressed gratitude that no one was hurt when they got behind the wheel of a car having had too much to drink.

[25] The Applicant said they felt terrible about their actions on February 5, 2017. They said they felt remorse for putting their family and KF through the ordeal of the criminal process. They said they are not at all proud of their actions.

[26] The Applicant’s mother, father, and KF all testified in support of the Applicant. Each of these witnesses confirmed that the Applicant has expressed remorse for their conduct on numerous occasions.

#### **b. Rehabilitation**

- [27] Since the Applicant's criminal convictions, they have completely turned their life around. In the immediate aftermath of the first conviction, the Applicant completed the Back on Track program. The Applicant described the Back on Track program as a two-day alcohol remediation program. Successful completion of the program entitles the participant to be approved for the ignition interlock program. As has been set out in these reasons, the Applicant was approved for the ignition interlock program.
- [28] After the second conviction, the Applicant was not permitted to drive for a period of one year. Nonetheless, they kept their job at the automotive company and relied on friends to drive them to and from work.
- [29] The Applicant no longer drinks alcohol, with rare exceptions. They said the last time they had a drink was in October 2023 at a work event. They were attending a fancy dinner and ordered one cocktail. The Applicant's parents and KF stated the Applicant does not drink. In particular, the Applicant's mother and father both testified that the Applicant would spend several days at their home and does not so much as have a beer.
- [30] KF testified that she does not drink for personal reasons related to her family. As such, the Applicant lives in a virtually alcohol-free environment.
- [31] In June 2022, the Applicant achieved a Bachelor of Commerce from the University of Guelph. In October 2022, the Applicant achieved a Graduate Diploma, Accounting Degree. They obtained employment at a large, prestigious accounting firm, and they have been in a stable relationship with KF for seven and a half years.
- [32] Prior to the Applicant's first conviction, the Applicant was enrolled in the University of Guelph in a Bachelor of Commerce program. Their grade point average ("GPA") in second year was 57%. In their second year of university, the Applicant dropped out of school and obtained employment at an automotive factory in Cambridge.
- [33] The Applicant worked at the automotive factory for approximately five years. In the winter of 2019, the Applicant went back to school part time, resuming Bachelor of Commerce studies at the University of Guelph, majoring in Accounting. In the spring of 2020, the Applicant quit the automotive factory job and moved in with their parents while pursuing full time education.

- [34] The Applicant's cumulative undergraduate GPA was 86.475%. This included the 57% average from the year they dropped out of school and the 72.4% GPA from first year. The Applicant's cumulative GPA for their Graduate Diploma, Accounting Degree was 92.25%. In 2019, 2020, 2021 and 2022, the Applicant was on the Dean's List.
- [35] In the summer of 2022, the Applicant secured a position with a major accounting firm in Ontario. The Applicant disclosed their criminal convictions and underwent a Level 2 background check facilitated by a third-party agency on behalf of the employer. In their first year at the firm, the Applicant achieved a job performance rating of "differentiating". The scale of performance ratings is as follows: "not progressing", "progressing", "differentiating" and "strategic impact". The Applicant testified they believe they were the only person to achieve the rating of "differentiating" in their year in their regional office.
- [36] The Applicant filed a letter written by a CPA at the firm who is a Senior Accountant and acted as the Applicant's "superior" throughout the Applicant's time at the firm. The author made the following comments about the Applicant's character:
- Since meeting [the Applicant], I have been consistently impressed with [their] strong work ethic, excellent quality of work and professionalism. In comparison to other staff at [their] level, [the Applicant] went far above and beyond expectations and has consistently been key to the success of our audit. ... I wish to note that I am aware of the reasoning behind this tribunal and recognize the seriousness of [the Applicant's] past actions. However, since the time of those actions, I truly believe that [the Applicant] has grown into a person of exemplary character and would be an excellent addition to CPA membership.*
- [37] The Applicant volunteers with a program at the firm which includes working with youth to develop business skills, spearheaded an initiative at work wherein the team adopted a family for Christmas and took care of some of their needs, and is on the United Way committee at the firm.
- [38] The Applicant has a strong support network consisting of KF, their parents, new friends, and work colleagues. The Applicant's mother and father stated they have a close and supportive relationship with the Applicant. The Applicant's father described the Applicant as hardworking, determined, and caring. He noted that the Applicant has matured significantly since the dates of the criminal charges. The Applicant's mother echoed these sentiments and added that the Applicant has become much more responsible than they were at the age of 19 when these offences were committed. She added that the Applicant

is a kind individual who has learned to be a leader and to make their own decisions. Similarly, KF described the Applicant as a kind, compassionate person who is dedicated and passionate.

### **III. ISSUES IN THIS HEARING**

- [39] 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**

- [40] 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***

- [41] 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 discloses issues which tend to discredit their character, the Registrar must refer the matter to an oral hearing before the ARC.

- [42] 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.

- [43] 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.<sup>2</sup>

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



[44] 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.<sup>3</sup>

[45] The purpose of the good character requirement is threefold:<sup>4</sup>

- 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 can effectively regulate Chartered Professional Accountants.

[46] 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.

[47] Notwithstanding the above, the Applicant is not required to prove that 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.<sup>5</sup>

## **2. *Factors Determining Good Character***

[48] In considering whether the Applicant had proven 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.<sup>6</sup>

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

<sup>4</sup> *K.H. v. Registrar, Chartered Professional Accountants of Ontario*, [2022 ONCPA 15](#) ¶ 96

<sup>5</sup> *Polanski v. Law Society of Ontario*, [2020 ONLSTH 115](#) ¶ 174

<sup>6</sup> *Re G.B.*, *supra*, ¶ 19

**a.     *The Nature and Duration of the Misconduct***

- [49]     The duration of the misconduct was relatively brief, consisting of two isolated incidents. The Panel does not consider the Applicant's conduct to be indicative of a pattern. The gravity of the misconduct, however, is significant. The Applicant was convicted of one count of driving with a blood alcohol content of over 80 mg of alcohol in 100 ml of blood. Subsequently, the Applicant was convicted of one count of driving while disqualified. Drinking and driving is a very serious offence; the worst outcome of drinking and driving is that somebody sustains injuries or dies. As the Applicant noted, it is lucky that this did not happen.
- [50]     The second offence is evidence of a disregard for a court order, and by extension the administration of justice.
- [51]     Having committed two criminal offences, the Applicant had some distance to go to prove that at the time of the hearing, they were of good character.

**b.     *Remorse***

- [52]     The Applicant expressed what the Panel considered to be genuine remorse. They apologized to their family and KF after being charged. They fully and freely admitted their wrongdoing to their employer, in their application to CPA Ontario and at the hearing.
- [53]     The Panel was impressed with the Applicant's honesty regarding additional instances of driving without the ignition interlock not captured by the criminal charge or conviction. During cross-examination, the Applicant was asked if they had driven without the ignition interlock on any occasions other than the one leading to the criminal conviction. The Applicant, without hesitation, divulged they had driven a rental car to and from work on more than one occasion after they had been in the accident and prior to the purchase of their truck.
- [54]     The Panel considers the Applicant's candour in this regard to be an example of what Justice Southin described as "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."
- [55]     The Applicant expressed remorse at the hearing, stating they were "disgusted" with their own behaviour and suggesting they could not even recognize the individual who had

committed the conduct leading to the criminal convictions. The Panel considered the Applicant's expressions of remorse to be genuine and sincere.

**c. *Rehabilitative Efforts***

[56] The Applicant demonstrated that since the criminal convictions they have turned their life around both personally and professionally. The Panel was impressed with the grit and determination demonstrated by the Applicant in maintaining their job at the automotive factory for an entire year while being unable to drive. The Applicant was required to rely on friends and KF for daily transportation to work. This could not have been easy, but the Applicant stayed the course and got through what must have been a challenging time.

[57] The Applicant has reached impressive educational milestones since the misconduct. The Applicant went back to school, achieved a Bachelor of Commerce and a Graduate Diploma, Accounting Degree. They were on the Dean's List every semester since 2019 and they achieved impressive GPAs in both the undergraduate and graduate components of their education.

[58] Having achieved significant academic success, the Applicant secured a position at a major accounting firm in Ontario. In their first year as an employee, they achieved the rare distinction of "differentiating." The Panel recognizes that few employees achieve this status in their first year at a firm. This is evidence of the Applicant's dedication, hard work and determination.

[59] The Applicant lives with their girlfriend of over seven years, attends the gym regularly and engages in a generally healthy lifestyle which does not include the consumption of alcohol. There was no evidence led at the hearing that the Applicant had been an alcoholic at the time of the drinking and driving offence. Rather, they were a student, living with other students, excessively drinking and behaving irresponsibly. The Panel did not see a need for the Applicant to demonstrate that they have engaged in a course of rehabilitation relating to addiction.

**d. *Applicant's Conduct Since the Misconduct***

[60] There is no evidence that the Applicant has misconducted themselves since the criminal convictions. To the contrary, the evidence from the witnesses supports the conclusion that the Applicant has excelled at school and work, has been a loving and supportive partner and a kind and caring child to their parents.

[61] In addition, they volunteer with community-based initiatives at work.

**e. *Passage of Time***

[62] 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 to demonstrate to a panel, and satisfy the public, that the applicant's character is no longer defined by the past misconduct.<sup>7</sup>

[63] As is noted above, the Applicant's misconduct took place at the age of 19 and 20 years old, seven and eight years prior to their hearing. The Applicant is a valued employee, has loving and close relationships with family, and has a long-term supportive and alcohol free 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.

**3. *Conclusion***

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

[65] In closing, the Panel would like to express gratitude to Ms. Markin, Counsel for the Registrar. Ms. Markin assisted the Applicant in providing the Panel with the evidence required to prove their good character. The Panel commends Ms. Markin for acting in the best tradition of the bar in fulfilling her duty to protect the public interest while assisting a self-represented Applicant to put their best foot forward.

**DATED** this 14<sup>th</sup> day of March, 2024



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

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<sup>7</sup> I.S. v. Registrar, Chartered Professional Accountants of Ontario, [2022 ONCPA 7](#) ¶ 52

Members of the Panel

Incheol (Charlie) Baek, CPA, CMA

Jim Huang, CPA, CGA

Marianne Park-Ruffin, Public Representative

Independent Legal Counsel

Lisa Freeman, Barrister and Solicitor