

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: N [REDACTED] D [REDACTED], an Applicant applying to be admitted as a member under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended

TO: N [REDACTED] D [REDACTED]

AND TO: The Admission and Registration Committee

NOTICE OF REFERRAL FOR A HEARING

Pursuant to section 14 of Regulation 7-1, adopted by Council under the *Chartered Professional Accountants of Ontario Act, 2017*, and the By-law governing the Chartered Professional Accountants of Ontario (CPA Ontario), I hereby request the Admission and Registration Committee (ARC) to convene an oral hearing in respect of this application.

THE GROUNDS FOR THE REQUEST ARE:

1. The Applicant applied for membership with CPA Ontario on March 12, 2024. Having reviewed the application for membership, I am not satisfied that the Applicant has provided evidence of good character as required under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission.
2. The Applicant first applied for membership with CPA Ontario on September 30, 2019.
3. In his first application, the Applicant disclosed that he was convicted of criminal harassment pursuant to s. 264(2) of the *Criminal Code* in relation to events that took place between March 15, 2013 and June 3, 2014.
4. At the sentencing hearing, the Applicant accepted an accounting of the facts giving rise to his criminal charge, summarized as follows:
 - a. Between March of 2013 and April of 2014, a series of events occurred regarding the complainant, M.B. Most of these events involved the sending of harassing and disturbing email messages to M.B., her family, and her co-workers;
 - b. The Applicant used at least 24 different fake email addresses to send approximately 210 harassing emails generated to appear as though they had been sent by real people who were known or related to M.B. These emails were sent directly or indirectly to M.B., including to M.B.'s parents, boyfriend, sister-in-law, bosses, and co-workers;

- c. The Applicant sent multiple emails directly to M.B. which included content that was both violent and sexual in nature, including multiple messages encouraging M.B. to commit suicide;
 - d. The Applicant sent multiple emails to M.B.'s father's employer containing derogatory comments of a sexual nature about M.B., including lists of names purported to be sexual partners of M.B.;
 - e. The Applicant sent at least one email to M.B.'s uncle containing a racist and derogatory comment regarding his wife and children;
 - f. The Applicant caused a funeral centre to contact M.B.'s mother to discuss her funeral arrangements;
 - g. The Applicant created a fake dating profile for M.B.'s mother on an online dating service;
 - h. The Ontario Provincial Police determined that in addition to creating fake email accounts, the Applicant used advanced email encryption software to further conceal his online activities;
 - i. On June 4, 2014, the Applicant was arrested by members of the Toronto Police Service. A search of the Applicant's cell phone and iPad revealed, among other items, a file entitled "things to remember about [M.B.]", which listed twelve items about M.B.;
 - j. M.B.'s mother's witness statement, read at the sentencing hearing, outlined additional emails sent by the Applicant that targeted M.B.'s elderly grandparents, M.B.'s siblings and their spouses, M.B.'s father's place of employment, M.B.'s parents' volleyball club, and others.
5. On December 22, 2021, the Registrar referred the Applicant's application for membership to the Admission and Registration Committee (the "Tribunal") for a good character hearing, which was held on March 30, 2022.
 6. On May 2, 2022, the Tribunal issued a decision finding that the Applicant was not of good character. The Tribunal ordered that the Applicant's membership in CPA Ontario is refused and that the Applicant may reapply for membership on or after September 1, 2023.
 7. The Applicant made a re-application for membership with CPA Ontario on March 12, 2024.
 8. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

July 26, 2024

Date



Heidi Franken, CPA, CA
Vice-President, Registrar