

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: A motion by **Thuy Nguyen**, a former member, for reconsideration of a Decision by the Professional Conduct Tribunal of the Certified General Accountants Association of Ontario, dated April 23, 2014, pursuant to the bylaws and regulations of CPA Ontario, as amended.

BETWEEN:

Thuy Nguyen

-and-

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

APPEARANCES:

For Thuy Nguyen:	Present Marc-Roger Gagné, Paralegal
For the Professional Conduct Committee:	Lindsay Bandini, Counsel
Heard:	June 20, 2024
Decision and Order effective:	June 20, 2024
Release of written reasons:	July 12, 2024

REASONS FOR THE DECISION ON THUY NGUYEN’S MOTION RECONSIDERATION

I. OVERVIEW

[1] Thuy Ngyuen (the Applicant) brings a motion for the reconsideration of a Decision and Order of the Professional Conduct Tribunal of the Certified General Accountants Association of Ontario (CGA Ontario)¹, dated April 23, 2014. As a result of the Decision and Order, the Applicant’s membership in CGA Ontario was revoked.

[2] The Applicant’s membership in CGA Ontario was revoked due to a finding that she had

¹ CGA Ontario was a predecessor to CPA Ontario.

engaged in unlawful activity and conduct unbecoming a member of CGA Ontario. The basis for the finding was that on July 28, 2010, the Applicant was found guilty and convicted of the following criminal charges:

- i. Break and enter;
- ii. Possession of burglary tools; and
- iii. Possession of stolen property of a value over \$5,000

[3] This 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 Section 30 of Regulation 6-2 stipulates that if a member's membership has been revoked, and they apply for readmission, they must bring a motion for reconsideration, under sections 24 to 28 of Regulation 6-2.

[4] After reading the motion materials, hearing *viva voce* evidence from five 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.

II. PRELIMINARY ISSUES

[5] Neither party raised any preliminary issues.

III. EVIDENCE BEFORE THE PANEL

1. *Documentary Evidence*

[6] The Applicant provided a motion record containing the following documents:

- i. The pardon of the Applicant, dated September 27, 2019, relating to her criminal convictions;
- ii. A log citing the Continuing Professional Development (CPD) courses the Applicant has completed;
- iii. A letter from the Registrar, dated May 2, 2023, confirming that the Applicant had fulfilled all the requirements for readmission, but for the good character requirement in reference to which the Registrar took no position; and
- iv. Five character letters.

[7] The Professional Conduct Committee (the PCC) filed a motion record containing the following documents:

- i. The Criminal Information relating to the three criminal charges in issue;
- ii. The Applicant's probation order dated November 19, 2010;
- iii. Reasons for Decision of Justice H.L. Fraser, dated July 28, 2010;
- iv. The Applicant's reinstatement application, dated October 13, 2011;
- v. Court of Appeal Endorsement in the Applicant's appeal from the decision of Justice Fraser;²
- vi. Reasons for Decision of the Professional Conduct Tribunal, dated April 23, 2014;³ and
- vii. CPA Reciprocity Professional Development Course.

[8] In addition to the documentary evidence provided by the parties, each party filed a factum and a book of authorities.

2. The Criminal Convictions and the Appeal

[9] The Applicant obtained her CGA designation on June 7, 2008. Two months later, on August 14, 2008, the Applicant was charged with the following three offences:

a. That on or about the 14th day of August in the year 2008 at the City of Ottawa in the East Region did break and enter a place, namely a business, [...] Garden Centre, situated at 5200 Flewellyn and committed therein the indicatable offence of Theft, contrary to Section 348, subsection (1), clause (b) of the Criminal Code of Canada (Break and enter);

b. That on or about the 14th day of August in the year 2008 at the City of Ottawa in the East Region did, without lawful excuse, possess instruments, namely pliers, shears, gloves and a strap-on light, suitable for the purpose of breaking into a place, under circumstances that give rise to a reasonable inference that the said instruments possessed had been used for such purpose, contrary to Section 351, subsection (1) of the Criminal Code of Canada (Possession of break-in tools); and

c. That on or about the 14th day of August in the year 2008 at the City of Ottawa in the East Region did possess landscaping and gardening supplies of a value exceeding five thousand dollars, the property of [...] Garden Centre, knowing the said property had been obtained by an offence punishable by indictment, contrary to Section 355, clause (a) of the Criminal Code of Canada (Possession of property obtained by crime).

[10] The charges arose out of a break and enter of a garden centre, located in Stittsville, a

² *R. v. Nguyen and Le*, [2013 ONCA 588](#)

³ [Certified General Accountants Association of Ontario v. Thuy Nguyen](#)

suburb of Ottawa. The break and enter took place on August 14, 2008, sometime between 1:00 am and 3:00 am. The Applicant and her husband were accused of removing approximately \$8,000 worth of goods from the garden centre, and loading the items into their cube van, with the intention of taking them away. The Ottawa police arrived while the Applicant's husband and his friends were loading the items into the van, but before they had left the scene.

[11] The Applicant was co-accused with her husband, XHL. The trial took eight days spread over a series of months in 2009 and 2010. At their criminal trial, the Applicant and her husband were represented by the same lawyer and pleaded not guilty. They testified in their own defence, and while they both acknowledged their presence at the scene of the crime, they denied committing the offence of break and enter, and denied knowing that the goods that were loaded into their van were stolen.

[12] According to the trial judge's Reasons for Decision, the Applicant and her husband testified that in the late evening of August 13, 2008, they received a call from a friend claiming his car had broken-down. This friend asked them to pick up some items with their van and deliver them to an unspecified location. When the Applicant, her husband and their two friends arrived at the location where they had been directed to attend, the friend who had called them was not present and there was no broken-down car as described. However, there were a number of items on the side of the road that the Applicant and her husband said they assumed were the items their friend wished them to load into their van. They loaded the items into the van and then the police came. In his Reasons for Decision, the trial judge did not distinguish between the Applicant's evidence and that of her husband.

[13] The trial judge rejected the explanation provided by the Applicant and her husband. He made the following damning comments about their credibility:

Their explanation for being at the site when police arrived is so incredible that it is somewhat laughable. This is far more than a case of willful blindness. The two defendants, as well as [TL, TD, and VT], continually gave this Court misleading, evasive and untruthful evidence. I reject all the defence evidence presented to this Court.

[14] The trial judge convicted both the Applicant and her husband of all three charges. Notably, there was no video evidence or eyewitness testimony relating to the break and enter. The trial judge relied on the fact that the Applicant was the driver of the van and her husband and his friends were caught loading the stolen items into the van.

[15] The Applicant's sentencing hearing took place on November 19, 2010. She received a suspended sentence and was subject to a 12-month probation order. The conditions imposed on the Applicant were the standard conditions included in a probation order such as keeping the peace and a requirement to report to her probation officer. The Applicant complied with these conditions and completed her probation period without incident.

[16] The Applicant and her husband appealed their convictions. The appeal was heard on September 19, 2013. The Court of Appeal for Ontario dismissed the appeal in a five-paragraph endorsement.

[17] On September 27, 2019, the Applicant was pardoned by the Parole Board of Canada.

3. *The Applicant's Discipline Hearing*

[18] After her criminal appeal had been dismissed, the Applicant was disciplined by what was then the Professional Conduct Tribunal. The Applicant had let her membership in CGA Ontario lapse. In her application for reinstatement, dated October 13, 2011, the Applicant notified CGA Ontario that she had been convicted of three criminal offences, but that her convictions were under appeal. As a result of the Applicant's self-report, an investigation was instructed that eventually led to a discipline hearing.

[19] The Applicant's discipline hearing took place on February 7, 2014. The allegations, based on the Applicant's criminal convictions, were that she engaged in unlawful activity and conduct unbecoming a member of CGA Ontario. The Applicant denied the allegations set out in the Notice of Hearing.

[20] The Applicant testified at her discipline hearing. According to the Panel's Reasons for Decision, the Applicant testified as follows:

- On the day of the incident, the Applicant was the driver of the van;
- She remained in the van while the stolen property was being loaded into the van;
- She was unaware that the items were stolen goods;
- The tools in her van that were found to have been burglary tools were merely tools for performing yard work at her home;
- She was wrongfully convicted.

[21] The Panel did not believe the Applicant and found her to lack credibility:

The panel determined that the witness was not credible and that her

testimony was not credible. The witness appeared fragile during her testimony; however, this did not influence the panel's finding of credibility one way or the other. The witness attempted to lead contradictory evidence to the findings in the trial judge's reasons for decision when a court made findings against her, after a lengthy trial. Her evidence was not probable and it did not make sense. Her testimony centred on her opinion that she was wrongfully convicted. Given the fact of the conviction, the panel determined that her testimony was her opinion only and that it does not constitute credible testimony.⁴

4. Evidence Led at the Reconsideration Motion

[22] In addition to the documentary evidence filed by the parties, the Applicant called five witnesses who testified at the hearing. These witnesses were the Applicant, a former employer, the Applicant's present employer and two of the Applicant's friends. All witnesses were cross-examined by counsel for the PCC. The PCC did not tender any evidence outside of the documentary evidence contained in their motion record.

A. The Applicant's Testimony

[23] The Applicant was born in Vietnam. In 1988, at the young age of 14, she emigrated to Canada without her parents and with her eight-year-old niece, for whom she was responsible. The Applicant described herself and her niece as one of the "boat people." She and her niece settled in Ottawa and the Applicant said she was responsible for raising her niece. Her niece continues to reside in Ottawa and is a professional.

[24] The Applicant and her husband have raised four children together. Their eldest son is 30 years old and is an accountant. Their second son is 27 years old and is employed with the government. Their youngest two are both girls and currently enrolled in university. The Applicant described a close and loving family. Throughout her testimony, the Applicant was visibly distraught. This was particularly evident when she spoke about the contrast between her criminal convictions and the values she imparted to her children.

[25] The Applicant has had many careers in addition to her role as a mother. These include owning a restaurant, a nail salon, a garden centre and acting as a bookkeeper to several organizations. While exact dates were not provided, it was clear that many of these roles were in process and managed simultaneously. The Applicant has a history of contributing to the Vietnamese community both financially and through acts of service. For the past decade, the Applicant has been supporting Vietnamese seniors by volunteering her time

⁴ *Certified General Accountants Association of Ontario v. Thuy Nguyen*, p. 6

twice a week to drive seniors to medical appointments, driving them to the temple, and making and serving them lunch.

[26] The Applicant explained that on the night in question, she and her husband were at home. She was upstairs completing some paperwork while her husband was entertaining friends. Late at night, her husband called her downstairs and told her he and his friends were heading out to help a friend whose vehicle had broken down. At the time, the Applicant and her husband owned a large cube van. The Applicant and her husband had purchased the van in service of a garden centre they had recently sold. The Applicant said they were in the midst of trying to sell the van but had not yet succeeded.

[27] The Applicant testified that her husband and his friends had been drinking all evening. The Applicant did not want her husband to drive the van while impaired and thus offered to drive. The Applicant drove her husband and his friends to the location where they were ultimately found by the police. The Applicant testified that she stayed in the front seat of the car the entire time and was occupied on her phone. She knew that her husband and his friends were loading items into the van, but she thought the items belonged to the friend who had called for assistance. The Applicant said she was entirely unaware that the items were stolen. The first time she realized something illegal may be occurring was when the police arrived and asked her to exit her vehicle. It was only then that she saw the items with the price tags still on them and realized something was not right.

[28] The Applicant further explained that as a Vietnamese woman, she was raised to obey her husband under any circumstance. She said she had no choice but to help him at the time. In cross-examination, the Applicant confirmed that it was she who offered to drive that night and that her husband did not ask her to do so.

[29] Notwithstanding her professed lack of knowledge that she was engaging in criminal activity, the Applicant expressed remorse for her role in the scheme. She said she worked hard to obtain her CGA designation, she is the only person in her family that has attained higher education, her family is very proud of her, and she sorely regrets jeopardizing her accounting career. She also stated on more than one occasion during her testimony that she found it difficult to find the appropriate words with which to express her remorse.

[30] In response to questions from the Panel, the Applicant further elaborated that she ought to have gathered more information on the night in question so as to avoid being involved

in criminal activity. She said she felt very badly knowing she was in possession of stolen goods, and that such an action contradicts what she has taught her children and raised them to believe in. The Applicant said the lesson she has learned from this incident is that she needs to consider every situation in full detail and closely consider all the facts so as to make ethical decisions.

- [31] The Panel asked the Applicant what had changed since 2008, such that she no longer feels she must obey her husband. The Applicant stated that her husband was now very supportive of her, although due to his lack of education, he did not know exactly what to do to support her. The Applicant indicated she has undergone significant suffering, both mentally and physically, which has altered her outlook on her marital duties and personal rights. She mentioned that traditionally, in her culture, the wife's role is to maintain the family unit, even at personal cost. She explained she previously adhered to these expectations. Now that her children are grown, the Applicant asserted that she has "options." This suggests she now believes she has the freedom to make choices independent of traditional expectations, particularly concerning her marriage. She told the Panel she explicitly told her husband that she has options, which the Panel interprets as her readiness to act independently of her husband should he pressure her to act against her moral beliefs or personal wishes.

B. Testimony of Current Employer Dr. H

- [32] The Applicant has worked as a bookkeeper for BOC since August 2016. Dr. H is an optometrist, and one of the co-owners of BOC. The Applicant informed Dr. H and her co-owners about her criminal convictions approximately one year after being hired. Dr. H was not aware of any specific catalyst for this disclosure. After the Applicant informed them of her convictions, Dr. H and her co-owners conferred and decided that they trusted the Applicant and did not feel the Applicant's continued employment with BOC posed a threat to the business.
- [33] Dr. H wrote a letter in support of the Applicant and testified at the hearing. Dr. H explained that in addition to bookkeeping, the Applicant manages BOC's business finances, manages payroll for over 50 staff members and helps BOC plan for their future growth and success. Dr. H wrote in her letter that it is an "incredible responsibility to manage business accounts and it involves establishing a strong relationship of trust and reliability." Dr. H further described the Applicant as "dedicated, organized, detail-oriented,

timely, hard-working and a person of high moral integrity.”

- [34] During her testimony, Dr. H confirmed the contents of her letter and went on to describe the Applicant as highly communicative and capable of handling sensitive financial matters within the business. The accounting firm that regularly reviews BOC's financials has consistently provided positive feedback on the Applicant's work. Dr. H concluded her testimony by expressing her belief that the Applicant is a woman of integrity whom she trusts implicitly with her business and confidences. She added that in her opinion, the Applicant is fully capable of fulfilling her duties and conducting herself in a manner befitting a self-regulated professional.

C. Testimony of Former Employer ME, CPA

- [35] ME is a retired accountant from Tehran, Iran, born in 1944. He moved from Tehran to London, England in 1969, and achieved his CA in England in 1974. After five years he moved to Edmonton and became a Chartered Accountant. In the year 2000, he moved to Ontario and became a Chartered Accountant and member of one of the predecessors to CPA Ontario. In 2017, he sold his practice and retired.
- [36] ME hired the Applicant in 2016 to perform basic bookkeeping functions. After ME offered the Applicant a position, but prior to accepting, she informed him that her membership with CGA Ontario had been revoked. ME could not recall whether the Applicant mentioned the criminal conviction, but he said he remembered the revocation because what he was interested in at the time was the Applicant's designation. The Applicant stopped working for ME in 2017 after he retired, but continued to work evenings and weekends with the accounting firm to whom he sold his business. As a result, ME continued to have contact with the Applicant during those years.
- [37] ME described the Applicant as impressive with very good professional abilities. He respected the Applicant for her candour in informing him about the revocation of her membership in CGA Ontario, as in his view she could have hidden it.

D. Testimony of Dr. JB, Neighbour and Friend

- [38] Dr. JB is a research scientist with Natural Resources Canada. In addition to writing a letter in support of the Applicant, Dr. JB testified. Dr. JB has known the Applicant for close to 20 years as a friend and neighbour. They first met when the Applicant and her husband owned a Vietnamese restaurant in Ottawa, which Dr. JB and her husband Dr.

SZ frequented. Over time, Drs. JB and SZ, the Applicant and her husband became friends. While spending time at the restaurant, Dr. JB observed many plaques and certificates on the walls of the restaurants attesting to the multiple donations, both monetary and in food, the Applicant and her husband made to local organizations and charities.

[39] From 2016 to 2020, Dr. JB and her husband left Canada to live in South Africa. Upon their return in 2020, they realized that the Applicant and her husband were neighbours and the two couples became friends.

[40] Dr. JB described the Applicant as a dedicated mother who, with her husband, has raised four children whom Dr. JB described as “doing fantastically well, they are really great kids.” Dr. JB further described the Applicant as a very independent woman and noted that the Applicant works separately from her husband.

[41] The Applicant informed Drs. JB and SZ about her convictions approximately ten years ago. Dr. JB said the Applicant made this disclosure one evening when Dr. JB and her husband were having dinner at the Applicant's home. The Applicant's husband was in the kitchen cooking, and the Applicant, Drs. JB and SZ were sitting around the dining room table. At this juncture, the Applicant told Drs. JB and SZ about her criminal convictions. Dr. JB did not know or was unable to recall what triggered the Applicant to disclose this information. Dr. JB said the Applicant was very remorseful and superbly motivated to regain the trust of society. Dr. JB said the Applicant understands that in order to do so she had to be better, lead her family and lead her community.

E. Testimony of Dr. SZ, Neighbour and Friend

[42] Dr. SZ is a geo data scientist working for the government of Canada He is married to Dr. JB. Dr. SZ's testimony confirmed much of what Dr. JB said.

[43] In addition, Dr. SZ said if the Applicant had not informed him and Dr. JB about her criminal convictions, he never would have thought it possible. In his view it was completely out of character and not something he ever would have imagined the Applicant or her husband could have been involved in. Dr. SZ added he completely trusts the Applicant and her husband and described the Applicant as a deeply committed Buddhist. Dr. SZ remarked that forgiveness and compassion are important to the Applicant and that she draws on her faith as a source of comfort. He added that the

Applicant is very committed to the Vietnamese community in Ottawa.

IV. ISSUES ON THE MOTION

- [44] 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 2, 2023.
- [45] 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 her application for readmission, the Applicant correctly indicated that her membership in CGA Ontario had previously been revoked. An affirmative answer to a question about prior license or membership revocation almost automatically triggers an application for readmission.
- [46] The PCC opposed the Applicant's motion.

V. DECISION AND ANALYSIS

1. The Decision

- [47] The Panel agreed that the Applicant had met the onus to prove her good character and should be readmitted to membership in CPA Ontario.

2. The Law on Good Character

A. The Onus and Definition of Good Character

- [48] 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.
- [49] Good character has been defined by previous panels of CPA Ontario, including the panel in G.B., 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.⁵

⁵ *G.B. v. Chartered Professional Accountants of Ontario*, [2019 ONCPA 20](#) ¶ 17

[50] The Hearing Panel in *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.⁶

[51] As was set out in *K. R. v. Chartered Professional Accountants of Ontario*, the purpose of the good character requirement is threefold:⁷

- 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 show that CPA Ontario effectively regulates Chartered Professional Accountants.

[52] 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.

[53] The Applicant is not required to prove her registration as a member presents no risk that she will abuse the public trust in the future. The test does not require perfection or certainty.⁸

B. Factors to Consider

[54] In considering whether the Applicant had proved on a balance of probabilities that she was of good character, the Panel relied on the seminal case of *G.B. v. Chartered Professional Accountants of Ontario* and considered 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;

⁶ *E. T. v. Chartered Professional Accountants of Ontario*, [2021 ONCPA 15](#) ¶ 32

⁷ *K. R. v. Chartered Professional Accountants of Ontario*, [2022 ONCPA 4](#) ¶ 31

⁸ *Preyra, Re* [2000 CanLII 14383 \(ON LST\)](#), p.6

- d. the applicant's conduct since the misconduct; and
- e. the passage of time since the misconduct.⁹

i. *The Nature and Duration of the Misconduct*

- [55] The incident leading to the criminal convictions occurred on one evening over a period of two hours almost 16 years ago. Hence, the duration of the misconduct was both brief and distant. Counsel for the PCC urged the Panel to find that the duration of the misconduct was lengthy in that it included the Applicant misleading both the judge at her criminal trial and the Panel of the Professional Conduct Tribunal that revoked her membership in CGA Ontario.
- [56] The Panel rejects this characterization of the misconduct. The Panel is bound by the criminal convictions and cannot look behind those convictions notwithstanding the Applicant's explanation and continued denial of guilt. Nevertheless, the Applicant has not been convicted of perjury and the Panel is not bound by the credibility findings of either the trial judge or the Panel of the 2014 Professional Conduct Tribunal.
- [57] As such, the Panel finds that the duration of the Applicant's misconduct was both brief and distant in nature.
- [58] The severity of the misconduct cannot be overstated. Offenses such as breaking and entering, possession of stolen goods, and possession of burglary tools are grave transgressions that strike at the core of trust and integrity. In the realm of accounting, where honesty and reliability are paramount, such actions undermine the very foundation of what it means to be a CPA.
- [59] As articulated by the Panel in *A.A.*, "the deeper the hole the Applicant has dug for themselves, the more difficult it is to climb out."¹⁰ This statement underscores a fundamental truth: serious criminal misconduct casts a long shadow over an individual's character assessment. The burden falls heavily upon the Applicant to convincingly demonstrate she has genuinely been rehabilitated and now embodies the ethical standards expected of a CPA.
- [60] In evaluating the Applicant's character today, the panel must weigh not only the gravity

⁹ Re G.B., *supra*, ¶ 19

¹⁰ *A. A. v. Chartered Professional Accountants of Ontario*, [2023 ONCPA 11](#) ¶ 68

of the offenses committed but also the extent to which trust can be restored. The profession demands nothing less than absolute integrity, and it is incumbent upon the Applicant to demonstrate unequivocally that they meet this standard.

ii. Remorse

[61] The Applicant maintains her innocence to this day. This places her in the challenging position of demonstrating remorse for a crime she does not acknowledge she is guilty of committing. At its highest, the Applicant admitted she ought to have gained more details and information prior to offering to drive her husband and his friends to the site where the crimes took place.

[62] The Applicant is not required to admit her guilt in order to prove she is of good character. As the Appeal Panel in *Zoraik v. Law Society of Ontario* noted (citing *Watt v. Law Society of Upper Canada*, 2005 CanLII 2111 ON SCDC):

Simple fairness and fundamental justice demand that the person who believes he is innocent though convicted should not be required to confess guilt to a criminal act he honestly believes he did not commit. For him, a rule requiring admission of guilt and repentance creates a cruel quandary: he may stand mute and lose his opportunity; or he may cast aside his hard-retained scruples and, paradoxically, commit what he regards as perjury to prove his worthiness to practice law.¹¹

The panel agrees with the reasoning in *Zoraik, supra*, and finds it would have strained credulity had the Applicant suddenly admitted her guilt after more than a decade of staunchly proclaiming her innocence.

[63] Without admitting her culpability to the crimes of which she was convicted, the Applicant acknowledged her role in the scheme and accepted responsibility for failing to make the inquiries the situation demanded of her. The Applicant expressed shame and remorse for her involvement in the crime. She contrasted her actions with the values of honesty and hard work she has diligently imparted to her children.

[64] The Panel noted the sincerity with which the Applicant testified. The Applicant cried throughout much of her testimony. The Panel viewed the Applicant's demeanour as a genuine expression of her shame and remorse. The Applicant's expression of remorse was confirmed by the testimony of Drs. JB and SZ.

¹¹ *Zoraik v. Law Society of Ontario*, [2019 ONLSTA 11](#) ¶ 23

iii. *Rehabilitative Efforts*

- [65] The Applicant has worked hard since the commission of these crimes to rehabilitate herself and be a productive member of society. The Applicant has often held down two jobs, working tirelessly to support her family. She has raised her niece to be a contributing adult professional along with her four children, two of whom are professionals and two of whom are university students. She has operated several businesses and, along with her husband, contributed financially to a variety of community organizations.
- [66] For the past decade, the Applicant has volunteered twice a week, supporting seniors at her local Buddhist temple. She is a deeply committed Buddhist and draws on her faith as a source of strength and comfort.
- [67] Importantly, the Applicant has achieved independence from her husband and no longer feels compelled by tradition to unquestioningly support him, irrespective of her own morals or beliefs.

iv. *Applicant's Conduct Since the Misconduct*

- [68] There is no indication the Applicant has reoffended since the misconduct took place in August 2008. To the contrary, the evidence from the witnesses supports the conclusion that the Applicant has been placed in positions of trust by at least two employers.
- [69] The Panel was most impressed by the testimony of Dr. H, an active member of a self-regulating profession. The Applicant has worked with Dr. H for eight years. Dr. H entrusts the Applicant with the financial aspects of the business, including highly sensitive and confidential information. Dr. H described her relationship with the Applicant as one of trust and reliability and was unwavering in her description of the Applicant as a woman of integrity.

v. *Passage of Time*

- [70] The passage of time between an applicant's misconduct and the application is related to the ability of an 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, including the panel in *I.S. v. Registrar, Chartered Professional Accountants of Ontario*, enough time must pass between the conduct and the hearing so as to

demonstrate to a panel, and satisfy the public, that an applicant's character is no longer defined by the past misconduct.¹²

[71] It has been almost 16 years since the crimes the Applicant was convicted of were committed. It has been almost 14 years since the Applicant was convicted and ten years since her membership in CGA Ontario was revoked. The Panel finds that more than enough time has passed since the events in question and the hearing for the Applicant to demonstrate her rehabilitation.

[72] For the reasons set out above, the Panel finds that the Applicant has demonstrated she is of good character and as such, has satisfied the requirements for readmission set out in Regulation 6-2.

VI. COSTS

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

VII. ORDER

[74] The Applicant's application for reconsideration is granted and the Panel orders that she be readmitted to membership in CPA Ontario effective June 20, 2024.

DATED this 12th day of July, 2024



Fahad Meer, CPA, CA
Discipline Committee – Chair

Members of the Panel

Edward Asare-Quansah, CPA, CA
Barbara Ramsay, Public Representative
Janice Sheehy, CPA, CMA

Independent Legal Counsel

Lisa Freeman, Barrister & Solicitor

¹² *I. S. v. Chartered Professional Accountants of Ontario*, [2022 ONCPA 7](#) ¶ 52