

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

**ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF:** Y [REDACTED] F [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:** Y [REDACTED] F [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 June 28, 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. On May 9, 2019, the Applicant received a disciplinary suspension from CPA Atlantic School of Business, where they were registered as a student.
3. The CPA Atlantic School of Business suspended the Applicant for failing to attend the mandatory CPA Professional Education Program Core 1 Orientation Workshop in St. John’s, Newfoundland, scheduled for May 4 and 5, 2019 (the “Workshop”), without obtaining their prior approval as required under section 3.5.2 of *The CPA Canada Harmonized Education Policies*.
4. In addition, the Applicant had asked another individual to attend the Workshop and take notes on their behalf, and that individual had signed into the Workshop on May 4, 2019 identifying themselves as the Applicant.
5. The terms of the suspension permitted the Applicant to apply for re-enrollment in CPA Atlantic School of Business provided that it was satisfied that the Applicant had met certain conditions. On October 19, 2019, CPA Atlantic School of Business determined that those conditions were met and the Applicant was re-enrolled.
6. On February 13, 2023, the Applicant applied to register as a student with CPA Ontario. In their application, they answered “no” to the question: “Are you, or have you ever been, subject to a

disciplinary proceeding by an academic institution or a professional or regulatory body or is there any complaint or allegations outstanding against you?"

7. As part of the Applicant's transfer to CPA Ontario, CPA Atlantic School of Business provided CPA Ontario with the Applicant's transfer file and required transfer disclosure form. Through inadvertence, CPA Atlantic School of Business failed to disclose the Applicant's past breach of the student code of conduct on the form.
8. On February 23, 2023, the Applicant was registered as a student with CPA Ontario.
9. On May 20, 2024 while reviewing the Applicant's final practical experience reporting materials, CPA Ontario discovered a record of the Applicant's suspension in their practical experience transfer file from CPA Atlantic School of Business.
10. On June 28, 2024, the Applicant applied for membership with CPA Ontario. In their application, they answered "no" to the question: "Are you, or have you ever been, subject to a disciplinary proceeding by an academic institution or a professional or regulatory body or is there any complaint or allegations outstanding against you?"
11. At no time has the Applicant disclosed to CPA Ontario their disciplinary suspension from CPA Atlantic School of Business.
12. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

October 18, 2024

Date



Heidi Franken, CPA, CA  
Vice-President, Registrar