

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 **Y [REDACTED] F [REDACTED]**, an applicant for admission to membership with the Chartered Professional Accountants of Ontario, pursuant to Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended.

BETWEEN:

Y [REDACTED] F [REDACTED]

-and-

**Chartered Professional Accountants of Ontario
Registrar**

APPEARANCES:

For Y [REDACTED] F [REDACTED]: Present and Self-Represented

For the Registrar: Teagan Markin, Counsel

Heard: April 14, 2025

Decision and Order effective: June 18, 2025

Release of written reasons: June 18, 2025

REASONS FOR THE DECISION AND ORDER MADE JUNE 18, 2025

I. INTRODUCTION

[1] This hearing was held to determine whether the Applicant, **Y [REDACTED] F [REDACTED]** (the “Applicant”), was of good character at the time of the hearing and thereby met the requirements for admission to membership in the Chartered Professional Accountants of Ontario (“CPA Ontario”).

[2] The Applicant’s good character was put into issue as a result of the disciplinary suspension they received in May 2019 from the CPA Atlantic School of Business, and because they answered “no” to the question of whether they had been subject to a disciplinary

proceeding by an academic institution when they applied to register as a student with CPA Ontario in February 2023 and when they applied for membership in CPA Ontario in June 2024. The application was referred by the Registrar to the Admission and Registration Committee (“ARC”).

- [3] The Parties prepared a limited Agreed Statement of Facts (**Exhibit 1**), and a Joint Book of Documents (**Exhibit 2**). In addition, the Applicant testified at the hearing, and called three witnesses who testified on their behalf.
- [4] The Registrar took a neutral position at the hearing.
- [5] For the reasons that follow, the majority of the Panel found that the Applicant provided satisfactory evidence that, on a balance of probabilities, they were a person of good character at the time of the hearing, while one Panel member dissented and found that the Applicant was not of good character at the time of the hearing.
- [6] Having been advised by the Registrar that the Applicant met all other requirements for admission to membership, the Panel ordered that the Registrar admit the Applicant to membership of CPA Ontario.

II. BACKGROUND AND FACTS

- [7] The Applicant testified that they were born in China, and came to Canada in 2012 to attend Memorial University in St. John’s, Newfoundland. They completed a Bachelor of Commerce degree with a major in Business Administration and a minor in Mathematics. After graduating in June 2018, the Applicant enrolled in the CPA Professional Education Program (“PEP”) at the CPA Atlantic School of Business.
- [8] The Applicant failed their first attempt at the PEP Core 1 course (“Core 1”) in the fall of 2018, and enrolled again in the winter 2019 term. In February 2019 they purchased an airline ticket to China to visit their grandmother in late April when Core 1 would be over. The Applicant traveled to China at the end of April 2019, and was in China when they learned they had failed their second attempt at Core 1. They appealed the result online, and learned the appeal was unsuccessful on May 1, 2019. The following day, on May 2, 2019 the Applicant paid the fee and registered again for Core 1. The Applicant testified that they would have known at that time that the mandatory in-person Orientation Workshop for Core 1 was scheduled for Saturday, May 4 and Sunday, May 5, 2019 in St.

John's (the "Workshop"), starting at 8 a.m. The Applicant testified that when they registered for the Workshop on May 2 from China, it would have been possible to travel from China to St. John's in time for the start of the Workshop the morning of May 4, taking into account that it took a full day to travel from China to St. John's, and the 12-hour time difference.

[9] The Applicant testified that they intended to book the flight back on May 2, 2019 and travel immediately to the airport, but after they registered to take Core 1 for the third time, they experienced sudden back pain. They went to the doctor, who said that they were not well enough to take the 14-hour flight to Toronto, after which they would connect to another flight to St. John's. The doctor prescribed bed rest for two weeks. A copy of the doctor's note and a translation of the note are at **Exhibit 2, Tab 16**.

[10] The Applicant testified that they tried to contact the CPA Atlantic School of Business to advise them that they would not be able to attend the Workshop, but were unable to log into the portal due to China's unreliable internet. When asked by counsel for the Registrar if it was possible to call the CPA Atlantic School of Business to advise them of their back injury, the Applicant testified that they did not know as they had never called from China.

[11] The Applicant testified that when they were unable to contact the CPA Atlantic School of Business, they contacted a friend in St. John's using the WeChat app, and asked the friend to go to the Workshop to advise the instructor that they could not attend, and to stay and take notes for them if possible.

[12] The Applicant testified that they were able to obtain access to the portal in the afternoon of May 4, 2019 and at 12:18 p.m. they sent a message to the Workshop facilitator (**Exhibit 2, Tab 9**). In the message the Applicant wrote that they were sorry to be late advising that they could not attend due to illness. The Applicant wrote that they had suddenly hurt their back and had to stay in China to see a doctor. The Applicant wrote that they were delayed in sending the email due to the limitations of the internet in China. The Applicant wrote that they asked their friend to tell the facilitator they could not attend and to take notes for them. The Applicant wrote that they had a doctor's note that they could translate from Chinese.

[13] In response, at 1:53 p.m. the facilitator advised the Applicant that they needed to contact the CPA Atlantic School of Business directly (providing an email address), and told the

Applicant that “someone signed into this morning’s session as you. It is not acceptable for someone to do that or to attend to take notes on your behalf.” (**Exhibit 2, Tab 9**)

- [14] The Applicant responded by stating that they were sorry and they just asked their friend to tell the facilitator that they were sick and could not attend (**Exhibit 2, Tab 9**).
- [15] The Applicant testified that they later learned from their friend that she had to leave the Workshop around 12 p.m. due to the fact that her boyfriend had been in a car accident the previous day. Under questioning from the Registrar’s counsel, the Applicant testified that they did not know their friend had left the Workshop when they contacted the Workshop facilitator at 12:18 p.m. on May 4, 2019.
- [16] In a letter dated May 9, 2019 (**Exhibit 2, Tab 1**), the Director and Registrar, Pre-Certification, CPA Professional Program of the CPA Atlantic School of Business (“Director and Registrar”) notified the Applicant that they were suspended for failing to attend the Workshop without obtaining the prior approval required under section 3.5.2 of the *CPA Canada Harmonized Education Policies*. The letter explained that pursuant to the *CPA Canada Harmonized Education Policies*, attendance at the Orientation Workshop was mandatory unless absence was approved due to extenuating circumstances. The Director and Registrar wrote that another individual presented at the Workshop on the Applicant’s behalf, and signed in as if they were the Applicant. The Director and Registrar noted that the individual in question had to leave the Workshop at noon due to unrelated circumstances, and that it was shortly afterward that the Applicant reached out to the session leader to indicate their inability to attend the workshop. The Director and Registrar noted that the proper protocol was for the Applicant to reach out to the school – not the session leader – to ask for permission to be absent. The Director and Registrar noted that the Applicant was not a new candidate, as they had been enrolled in Core 1 before, and the Director and Registrar therefore concluded that the administrative rules relating to Workshop attendance would be information the Applicant already had.
- [17] The Director and Registrar wrote that the circumstances surrounding the Applicant’s Workshop absence were troubling and concerning, and that they called into question the Applicant’s ability to exercise sound judgment and to make ethical decisions, which the Director and Registrar indicated were two factors critical for any candidate in the CPA program to possess.

- [18] The terms of the suspension permitted the Applicant to apply for re-enrolment in the CPA Atlantic School of Business, provided they met four conditions:
1. To provide a written personal statement expressing why they wished to become a Chartered Professional Accountant;
 2. To provide a researched 2,000 word reflection paper on the importance of demonstrating ethical decision-making;
 3. To provide three letters of reference from CPAs; and
 4. Complete an interview with a representative of the CPA Atlantic School of Business.
- [19] On May 16, 2019 (**Exhibit 2, Tab 10**) the Applicant wrote to the Director and Registrar, expressing that the decision was “totally unfair and unreasonable.” They stated that they did not ask someone to present at the Workshop on their behalf, or sign the attendance sheet in their name. They said the only thing they asked their friend to do was to tell the Workshop instructor that they could not attend.
- [20] In this May 16, 2019 email the Applicant set out the timeline for what they said happened. They had failed the Core 1 exam twice, but they were never absent or late for the workshops. In February 2019 they bought a ticket to fly to China to see their elderly grandparents. While they were in China, on May 1, 2019 they received the negative appeal result from the Core 1 exam. The next day they registered and paid their fees to repeat Core 1 for a third time. They knew attendance at the Workshop on May 4 and 5, 2019 was mandatory and they knew this was their last chance to take the Core 1 module. They said that the CPA fees were very expensive and they would not have paid and registered if they did not think they could attend. However, just a few hours after making the registration payment, they hurt their lower back, causing pain and convulsions. The Applicant attended at the doctor, who wrote a note indicating that they could not take the long-distance flight back to Canada. They tried to contact the course instructor to advise they could not attend, but the internet in China was unreliable, and they were not able to log into the portal to send a message to the instructor. That is why they asked their friend to attend the Workshop to tell the instructor they would be absent. The Applicant ended the letter by urging the Director and Registrar to believe them and agree to meet face to face, and to not make the decision without evidence.
- [21] The Applicant testified that when they wrote on May 16, 2019 that the suspension was unfair and unreasonable, they felt that way at the time but that they now accept the penalty.

- [22] Under cross-examination the Applicant conceded that it was not true when they wrote on May 16, 2019 that they only asked their friend to tell the Workshop facilitator they could not attend the Workshop, because the Applicant had also asked the friend to take notes for them. However, the Applicant insisted that they never asked their friend to sign in using their name. The Applicant testified that they did not remember the name of this friend, and that they were not calling the friend as a witness at the hearing. The Applicant testified that they did not think to ask their friend to send an email to the instructor rather than attend in person, and testified in hindsight that may have been a better approach.
- [23] The Applicant testified that upon returning to St. John's, they spoke with the CEO of the CPA Atlantic School of Business, who advised that they had no choice but to accept the suspension, but that once they were re-enrolled it would no longer be on their record.
- [24] In September 2019 the Applicant submitted the requested documentation to the Director and Registrar. In their personal statement expressing why they wanted to become a CPA (**Exhibit 2, Tab 2**), the Applicant described themselves as a meticulous person who always paid strong attention to details. They expressed interest in recording financial transactions and preparing financial statements relating to businesses, and explained that they were drawn to auditing due to its objective and systematic examination and evaluation of financial statements. Furthermore, they expressed that being a CPA would help them give back to society by protecting the public from companies conducting fraudulent business activities.
- [25] In their reflective piece on the importance of ethical decision making (**Exhibit 2, Tab 3**) the Applicant stressed the importance that all decisions be based on ethical considerations. They noted that a person's reputation can be damaged by unethical conduct, harming their career. The Applicant wrote that the ethical conduct of CPAs would influence how they are perceived by the public, and that an accountant may at times be tempted to make an unethical decision for personal gain or to satisfy others. The true character of an accountant is shown when confronted with such a situation.
- [26] The Applicant also provided three reference letters from CPAs (**Exhibit 2, Tab 4**). These letters spoke of the Applicant's strong work ethic, academic achievement, honest character and good interpersonal skills.

- [27] On October 10, 2019, the CPA Atlantic School of Business determined that the conditions for re-enrollment were met, and the Applicant was re-enrolled in Core 1 commencing October 19, 2019 (**Exhibit 1**).
- [28] The Applicant testified that in February 2023 they applied to register as a student with CPA Ontario, because they planned to move to Toronto to work with KPMG. On the 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?” On February 23, 2023 the Applicant was registered as a student with CPA Ontario (**Exhibit 1**).
- [29] On June 28, 2024 the Applicant applied for membership with CPA Ontario. On 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?” (**Exhibit 1**)
- [30] At no time did the Applicant disclose to CPA Ontario their disciplinary suspension from CPA Atlantic School of Business (**Exhibit 1**).
- [31] The Applicant testified that they answered “no” to the question of whether they had been subject to a discipline proceeding by an academic institution or professional regulatory body because they did not link the question to the suspension, and because, based on their prior conversation with the CEO of the CPA Atlantic School of Business, they thought the matter had been resolved when they satisfied the requirements to be re-enrolled in the program, with the suspension no longer on their record. They did not understand that they had to disclose the suspension to CPA Ontario. Under cross-examination from the Registrar’s counsel, the Applicant testified that they did not receive assurance from CPA Ontario that the suspension would not be considered part of their disciplinary history; they did not speak to CPA Ontario about it.
- [32] Through inadvertence, the CPA Atlantic School of Business failed to disclose the Applicant’s disciplinary suspension as part of the Applicant’s transfer file (**Exhibit 1**). The disciplinary suspension was not confirmed to CPA Ontario until May 30, 2024 (**Exhibit 2, Tab 8**).
- [33] The Applicant testified that since January 2023 they had been employed with KPMG as a senior accountant.

[34] In response to questions from the Panel, the Applicant testified that to further their rehabilitation, they had taken an ethics course at KPMG, and had learned from their experience the importance of considering all of the consequences in advance of making a decision.

The Applicant's Character Witnesses

[35] The Applicant called three character witnesses, all of whom were CPAs and were aware of the Applicant's suspension from the CPA Atlantic School of Business, and the purpose of the hearing. One witness was a classmate of the Applicant at Memorial University and the CPA Atlantic School of Business, and has remained friends with the Applicant. They characterized the Applicant as being a disciplined and hard-working student, who conducted themselves with integrity, in and out of the classroom. The Applicant was described as being engaged in classes, a good team player, and an active participant in discussions. This witness described the Applicant as an honest, supportive person who always followed the rules, and provided an example where the Applicant was faced with a difficult decision and made the ethical choice, even though it was not in their immediate interest to do so. The witness testified that the Applicant had grown as a person of integrity and now thinks more carefully about what is the right thing to do in every situation.

[36] The other two character witnesses called by the Applicant work with the Applicant at KPMG. One was in a supervisory position to the Applicant and the other was in a comparable position to the Applicant. They testified about the Applicant's high quality of work and indicated that they had no concerns about their professionalism or character. They testified that the Applicant contributed as a member of their teams, and would make a good mentor to new employees at KPMG. They testified that they believed the Applicant understood the seriousness of their past misconduct, had learned from it, and was now of suitable character to become a CPA.

III. ISSUE

[37] The issue in this application was whether the evidence demonstrated, on a balance of probabilities (that it was "more likely than not") that the Applicant was of good character at the time of the hearing and could be admitted as a member of CPA Ontario.

IV. DECISION

[38] The majority of the Panel found that the Applicant had established on a balance of probabilities that they were of good character at the time of the hearing. One Panel member dissented, finding that the Applicant had failed to establish that they were of good character at the time of the hearing.

[39] The Panel ordered that the Applicant be admitted as a member of CPA Ontario.

V. REASONS FOR DECISION

Requirement of Good Character

[40] Applicants for registration as students with CPA Ontario are required to provide evidence of their good character satisfactory to the Registrar (section 3.3 of Regulation 9-1). Where the Registrar is not satisfied with the evidence provided by a student applicant about their good character, the Registrar shall refer the matter to an oral hearing before the ARC (sections 13 and 14 of Regulation 9-1).

[41] Once applicants have completed the other qualifications for admission to membership in CPA Ontario, they are again required to provide evidence satisfactory to the Registrar that they are a person of good character (subsection 3.4 of Regulation 7.1). Where the Registrar is not satisfied with the evidence provided by an applicant about their good character, the Registrar shall refer the matter to an oral hearing before the ARC (section 14 of Regulation 7-1).

[42] The Panel must make their assessment of the applicant's good character as of the time of the hearing. While, for example, there may be evidence of an applicant's poor ethical choices in the past, the issue for the Panel is whether the applicant is currently a person of good character.

[43] If the Panel determines that the applicant meets the good character requirement and the Registrar confirms that all other requirements for admission have been met, the Panel shall make an order registering the applicant on such terms and conditions that they consider appropriate (section 22 of Regulation 7-1).

[44] It is well established that when a matter has been referred to the ARC for a good character hearing, the onus is on the applicant to establish their good character. The standard of proof is a balance of probabilities, which means that the applicant must establish that it is

“more likely than not” that they are a person of good character. The ARC must assess the applicant’s character as of the time of the hearing.

What is Good Character?

[45] “Good character” is not defined in the CPA Ontario Regulations. However, the following definition made in a Law Society decision, [*Law Society of Upper Canada v Preya, 2000 CanLII 14383 \(ON LST\)*](#), has been adopted by panels of the ARC:

“[Good character consists of] 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.”

[46] In an often-cited article about good character, Madam Justice Southin of the British Columbia Court of Appeal elaborated on the meaning of good character as follows:

“[G]ood character” means those qualities which might reasonably be considered in the eyes of reasonable men and women to be relevant to the practice of law...Character...comprises...at least these qualities:

- 1. An appreciation of the difference between right and wrong;*
- 2. 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; and*
- 3. A belief that the law at least in so far as it forbids things which are malum in se must be upheld and the courage to see that it is upheld.*

[47] The purpose of the good character requirement for various professions, including the accounting profession, is to protect members of the public. The review of an applicant’s good character by CPA Ontario ensures the public that CPA Ontario is committed to maintaining a reputation for high professional and ethical standards. Gavin McKenzie, in his book *Lawyers and Ethics: Professional Responsibility and Discipline*, stated that the objectives of the good character requirement are the same as the principles of discipline, namely to:

“...protect the public, to maintain high ethical standards, to maintain public confidence in the legal profession and its ability to regulate itself, and to deal fairly with persons whose livelihood and reputation are affected.”

Factors Determining Good Character

[48] It is well established that ARC panels conducting good character hearings in respect of either student registration or admission to membership must review the evidence relating to the good character of an applicant as framed by 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.

[49] The weight to be attached to each of these factors is dependent upon the circumstances of the particular application. A determination of whether a person is of good character is not a mathematical formula but rather is based upon a combination of these factors, which are often overlapping and inter-related.

Analysis of the Majority of the Panel

The Nature and Duration of the Misconduct

[50] The Panel considered the basis for the Applicant’s suspension from the CPA Atlantic School of Business in 2019, and that the Applicant did not advise CPA Ontario of the suspension when they applied to register as a student of CPA Ontario in February 2023 or when they applied for membership in CPA Ontario in June 2024.

[51] The Panel took seriously the finding of the Director and Registrar of the CPA Atlantic School of Business that the Applicant failed to attend the Workshop without obtaining prior approval, that another individual signed in as if they were the Applicant, and that the circumstances surrounding the Applicant’s absence were troubling and concerning. The

Panel found that the conduct of the Applicant leading to the six-month suspension was of a serious nature which brought their character into question. The majority of the Panel found that this misconduct constituted a singular event and not a pattern of misconduct.

- [52] The majority of the Panel found that the Applicant exercised poor judgment in asking their friend to attend and take notes at the Workshop and in not ensuring that the Workshop facilitator was advised in advance that they could not attend. The majority of the Panel were troubled by the Applicant's testimony that they could not recall the name of the friend whom they asked to take notes at the Workshop. However, the majority of the Panel believed the Applicant's testimony that they fully intended to attend the Workshop when they registered for it, that they could not attend due to the back injury, that they were unable to reach the Workshop facilitator in advance of the Workshop, and that they only asked their friend to tell the Workshop facilitator they could not attend, and to take notes if possible. As such, the majority of the Panel found the misconduct of the Applicant to be less serious than if they had intended to miss the Workshop and had conspired to have their friend attend in their place without the Workshop facilitator's knowledge.
- [53] The majority of the Panel found that the Applicant's failure to advise CPA Ontario of the suspension when they applied to register as a student and later as a member of CPA Ontario was not an intentional attempt to withhold information from CPA Ontario that they knew should be disclosed. The majority of the Panel believed the Applicant's testimony that they did not realize they had to disclose the suspension in either application. The majority of the Panel accepted the Applicant's explanation that they had been advised by the CEO of the CPA Atlantic School of Business that the suspension would not remain part of their academic record after they were re-enrolled, and that they did not make a connection between the question on the application of being "subject to a disciplinary proceeding by an academic institution" and the suspension they received. One Panel member questioned whether being subject to a suspension without a hearing in fact constituted a "disciplinary proceeding."
- [54] As the majority of the Panel did not find that the Applicant intentionally misled CPA Ontario when they answered "no" to the question of having been subject to a discipline proceeding by an academic institution, the majority did not consider the Applicant's failure to advise CPA Ontario of the suspension in 2023 or 2024 to constitute misconduct. The majority of the Panel did not find that failure raised an issue of character, and so focused their analysis solely on the misconduct leading to the suspension in May 2019.

Whether the Applicant is Remorseful

[55] In their testimony before the Panel the Applicant expressed remorse for their misconduct and took full responsibility for it. The Applicant's character witnesses also testified that the Applicant understood the seriousness of their misconduct and truly regretted their actions. The majority of the Panel found that the Applicant genuinely felt remorse for their misconduct.

Rehabilitation Efforts

[56] Rehabilitative efforts can demonstrate how an applicant's character has evolved since the past misconduct up to the hearing date.

[57] In order to be re-enrolled in the CPA Atlantic School of Business, the Applicant was required to write a reflective piece on the importance of ethical decision making (**Exhibit 2, Tab 3**). The majority of the Panel found that the Applicant's essay showed insight, growth and an understanding of the importance of ethical decision making in both the personal and professional life of a CPA. The majority of the Panel also found the Applicant showed rehabilitation through their diligent efforts both in their remaining academic studies and through their work at KPMG, including taking an ethics course offered by KPMG. The endorsement of the Applicant's character by a supervisor and by a colleague at KPMG, including their impression that the Applicant would make a good mentor for younger employees, was also found by the majority of the Panel to be evidence of the Applicant's self-improvement and rehabilitation since the misconduct.

The Applicant's Conduct Since the Misconduct

[58] The majority of the Panel found that there was no misconduct on the part of the Applicant since the events leading to their suspension from the CPA Atlantic School of Business in May 2019. The majority of the Panel found that the Applicant's disclosure to their employer of the basis for their suspension from the CPA Atlantic School of Business and their failure to advise CPA Ontario of this suspension, constituted an example of candour and doing the right thing even when it was difficult.

The Passage of Time Since the Misconduct

[59] The events leading to the Applicant's suspension from the CPA Atlantic School of Business took place almost six years before the hearing. The majority of the Panel found

that there had been a sufficient amount of time for the Applicant to have rehabilitated themselves and for the Panel to assess their character.

Conclusion of the Majority of the Panel

[60] Having carefully reviewed the evidence, and weighed the combined effect of the above factors, the majority of the Panel found on a balance of probabilities that the Applicant was currently a person of good character. The majority of the Panel considered that the test for good character is not perfection and no guarantee is required that there will be no future misconduct.¹ A person's character may change over time. The majority of the Panel was concerned that the Applicant's conduct in May 2019 leading to their suspension showed a lack of good character, but was impressed by the Applicant's willingness to accept responsibility for their misconduct and with the degree to which their colleagues at work viewed them as a dedicated professional with integrity.

VI. DISSENTING MEMBER'S REASONS FOR DECISION

[61] One member of the Panel, Mr. Huang (the "Dissenting Panel Member"), dissented from the majority's conclusion that the Applicant was of good character and found that the Applicant had not met the burden of proving that they were of good character at the time of the hearing.

[62] The Dissenting Panel Member found that the Applicant's explanation for why their friend signed in as the Applicant and attended the Workshop the morning of May 4, 2019 defied belief, and did not find the Applicant to be a credible witness. The Dissenting Panel Member considered the sequence of events over May 1 to May 4, 2019. On May 1, the Applicant was able to communicate from China with the CPA Atlantic School of Business as they received the message that they had failed the Core 1 module. In the morning of May 2, the Applicant was able to communicate from China with the CPA Atlantic School of Business as they paid for and registered for the next session of Core 1, which was to start two days later on May 4 in St. John's. Very shortly thereafter, the Applicant suffered extreme back pain and visited the doctor, and then became unable to communicate with the CPA Atlantic School of Business for two days to advise that they could not attend the Workshop. The Applicant was, however, able to communicate with their friend using WeChat. The Applicant did not ask their friend to send an email on their behalf or make

¹ [Polanski v. Law Society of Ontario, 2020 ONLSTH 115 ¶ 174](#)

a telephone call to the CPA Atlantic School of Business to tell them they were unable to attend the Workshop. Instead, the Applicant asked their friend to attend the Workshop in person in St. John's, to tell the Workshop facilitator they could not attend, and to take notes if possible. The friend signed in as the Applicant and attended the Workshop but left at noon for personal reasons. Minutes after their friend left the Workshop, the Applicant was suddenly able, for the first time since the morning of May 2, to communicate with the Workshop facilitator to advise that they were unable to attend due to their back injury (**Exhibit 2, Tab 9**).

[63] In assessing the Applicant's credibility, the Dissenting Panel Member considered whether their version of events was consistent with known facts and with common sense, and considered the Applicant's motivation. The Dissenting Panel Member found the Applicant's explanation – that the Chinese internet system was unreliable – failed to account for the fact that the Applicant was able to communicate with the CPA Atlantic School of Business and the Workshop facilitator when it was convenient for them to do so, but was unable to communicate with the CPA Atlantic School of Business or the Workshop facilitator when they were supposed to have advised them of their inability to attend. The Dissenting Panel Member found that the Applicant's explanation defied common sense, and that it defied common sense that their friend would sign in as the Applicant if the Applicant had not asked them to do so. The Applicant had twice previously attended the Workshop so they would know the protocol about signing in. The Dissenting Panel Member found that the Applicant would have been motivated to be untruthful to defeat the common-sense conclusion that their friend signed into the Workshop because the Applicant asked them to. The Dissenting Panel Member found the circumstances surrounding their May 2019 suspension to be very serious, as it involved not only poor judgement in asking a friend to attend the Workshop to take notes, but dishonesty in attempting to have their friend attend the Workshop in their place without the facilitator's knowledge.

[64] The Dissenting Panel Member agreed with the majority that it was difficult to believe that the Applicant did not remember the name of the friend who they asked to attend the Workshop to take notes for them, particularly while remembering the details of what they communicated to this friend about attending the workshop. But whereas the majority otherwise found the Applicant to be credible, the Dissenting Panel Member found the Applicant was not a credible witness and was not truthful in their testimony. The

Dissenting Panel Member found that the Applicant not only was untruthful in the explanation they provided to the CPA Atlantic School of Business in May 2019, but that they remained untruthful in repeating the false narrative respecting the events of May 2019 in their testimony before the Panel. Consequently, the Dissenting Panel Member did not find that the Applicant's expression of remorse was genuine, or that the Applicant had rehabilitated themselves. In providing misleading evidence during the hearing, the Applicant's 'subsequent conduct' exhibited continued poor character.

[65] Having carefully reviewed the evidence, and weighed the combined effect of the above factors, the Dissenting Panel Member found that the Applicant had failed to meet their burden of proving on a balance of probabilities that they were now of good character.

VII. ORDER

[66] Being advised by the Registrar that the Applicant otherwise met all of the requirements of admission, the Panel ordered the Registrar to admit the Applicant as a member of CPA Ontario.

DATED this 18th day of June, 2025



John Love, CPA, CMA
Admission and Registration Committee – Deputy Chair

Members of the Panel

Jim Huang, CPA, CGA (Dissenting)
Michelle Sauvé, CPA, CA
Nancy Tran, Public Representative
John Wilkinson, Public Representative

Independent Legal Counsel

John Dent, Barrister & Solicitor