

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

**ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF:** A [REDACTED] J [REDACTED] P [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:** A [REDACTED] J [REDACTED] P [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 July 19, 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. In their application for membership, the Applicant answered “yes” to the question “Have you ever been found guilty of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?”
3. The Applicant disclosed that they were convicted of theft over \$5,000 under section 334(a) of the *Criminal Code* on March 14, 2008, resulting from conduct taking place between February 1, 2007 and June 3, 2007.
4. The particulars of the offence are as follows:
  - a. Between February 1, 2007 and June 3, 2007, the Applicant worked at S [REDACTED] f [REDACTED] S [REDACTED], a sporting goods retail store in Jasper, Alberta.
  - b. During this time, the Applicant’s employer noted numerous inconsistencies in items being returned for cash, outside of store policy.
  - c. The employer’s subsequent audit revealed that for a number of transactions which all took place while the Applicant was working, items processed for cash returns were not returned to inventory and cash had been removed from the drawer.

- d. The employer's total losses were \$6,570.11.
5. On March 14, 2008, the Applicant pleaded guilty to one count of theft over \$5,000 contrary to section 334(a) of the *Criminal Code*.
6. On March 14, 2008, the Applicant was sentenced to four months of conditional sentence under the following conditions:
  - a. Keep the peace and be of good behaviour;
  - b. Appear before the Court when required to do so by the Court;
  - c. Maintain a curfew between 10:30 p.m. and 7:00 a.m. the following morning for the first two months of the conditional sentence (which was subsequently varied to between 10:30 p.m. and 6:30 a.m.); and
  - d. Make restitution to S [REDACTED] f [REDACTED] S [REDACTED] in the amount of \$200 per month during the four-month conditional sentence, totalling \$800.
7. Following the conditional sentence, the Applicant was sentenced to two years' probation on the following conditions:
  - a. Keep the peace and be of good behaviour;
  - b. Appear before the Court when required to do so by the Court;
  - c. Notify the Court or Probation Officer in advance of any change of name or address, and promptly notify the Court or the Probation Officer of any changes of employment or occupation; and
  - d. Make restitution to S [REDACTED] f [REDACTED] S [REDACTED] in the sum of \$5,770.11 within two years.
8. The Applicant was also sentenced to pay a victim fine surcharge of \$100.
9. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

February 14, 2025  
Date



Heidi Franken, CPA, CA  
Vice-President, Registrar