

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 A [REDACTED] J [REDACTED] P [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:

A [REDACTED] J [REDACTED] P [REDACTED]

-and-

**Chartered Professional Accountants of Ontario
Registrar**

APPEARANCES:

For A [REDACTED] J [REDACTED] P [REDACTED]:

Present
Gabriel Gross-Stein, Counsel

For the Registrar:

Present
Teagan Markin, Counsel

Heard:

November 12, 2025

Decision and Order effective:

November 13, 2025

Release of written reasons:

December 3, 2025

REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 13, 2025

I. INTRODUCTION

- [1] This hearing was held as a hybrid hearing, in person and by videoconference, to determine whether A [REDACTED] J [REDACTED] P [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 Registrar referred the Applicant’s application for membership in CPA Ontario to the Admission and Registration Committee (the “ARC”) following the Applicant’s disclosure that he was convicted of theft over \$5,000 under section 334(a) of the *Criminal Code*, resulting from conduct that had taken place between February 1, 2007 and June 3, 2007.

- [3] For reasons set out below, the Panel found that the Applicant provided satisfactory evidence that he was a person of good character at the time of the hearing. Having been advised that the Applicant met all other requirements for admission to membership, the Panel ordered that the Registrar admit the Applicant as a member of CPA Ontario.

II. BACKGROUND AND FACTS

Applicant's Background

- [4] The Applicant was 44 years old at the time of the hearing. He was born in Alberta and his family frequently moved during his childhood. The Applicant informed the Panel of his Indigenous background; his father was Metis, but the Applicant had little contact with his father's family until a year ago.
- [5] When the Applicant was 12 years old, his family settled in a small town in northern Ontario. His parents separated shortly after this move, and the Applicant and his two sisters lived with their mother. The Applicant did not see his father after the separation.
- [6] The Applicant's mother had to work long hours to support the family following the separation. The Applicant said that there was no parental supervision in the family home after his father left, and he and his sisters had to fend for themselves.
- [7] The Applicant testified that he began drinking at the age of 12, and he started using marijuana shortly thereafter. He explained that he barely graduated from high school and continued to drink and use drugs after he left school. The Applicant started to use harder drugs when he was around 19 years old. While in Ontario, the Applicant worked seasonal jobs to support himself.
- [8] The Applicant moved to Alberta in 2004 and worked at a ski hill the first winter he was there. He decided to stay on and did odd jobs in the summer. The Applicant was hired at a small sporting goods store, where he worked for a few years until he was caught stealing from the owner.

Applicant's Misconduct – February to June 2007

- [9] The Applicant explained that until he was caught stealing in 2007, he was drinking heavily, using drugs and "partyng." He also noted that his income from work could not support his alcohol and drug habits and his lifestyle, and so the Applicant began taking money from his employer, who had given him a job and trusted him. The Applicant also testified that he owed a few hundred dollars in relation to his purchase of drugs.
- [10] In the early summer of 2007, the Applicant's employer noted numerous inconsistencies in items apparently being returned for cash. The employer's subsequent audit revealed that for a number of transactions which took place while the Applicant was working, items were processed for cash returns, but they were not returned to the store inventory, and cash had been removed from the cash register. The total losses for the sporting goods store were \$6,570.11. The police were contacted.
- [11] The Applicant said that one day in early June 2007, he was at work when a police officer came into the store and instructed him to go home and come into the police station the next day.

The Applicant said that he knew what this was about. During his evidence, the Applicant indicated that part of him was relieved to be caught but the other part of him was scared.

- [12] When the Applicant went to the police station the next day, he confessed that he had stolen from his employer. He was charged with theft over \$5,000.
- [13] At the police station, the Applicant wrote a letter of apology to his employer. This letter was not produced at the hearing, but it was referenced by the Crown in the transcript of the Proceedings on Sentencing dated March 14, 2008. The Applicant described the contents of the letter to the best of his recollection. In the letter, he explained what he had done and said that he knew that he had betrayed his employer, who had trusted him and was a “local person who was a good guy.” In his letter, the Applicant expressed gratitude to the former employer for trusting him and apologized for breaching that trust. The Applicant testified that unfortunately he expected that his former employer would now think about this betrayal every time he hired someone.
- [14] In answer to a question from the Panel, the Applicant agreed that his former employer was a small business owner and the amount that he had stolen was material. He said that while he was taking the money, he knew that it was wrong.

Events Following the Misconduct – British Columbia – 2007 to 2014

- [15] The Applicant remained in Alberta for a few months after he was criminally charged. During that period, he started dating AP, who later became his wife. He had known AP before his arrest, but they started to date in the fall of 2007. At that time, AP was working in Alberta, but her goal was to return to school in British Columbia to further her education. The Applicant said that AP was from a “typical family” and she was not interested in partying or drugs. The Applicant said that AP was aware of his criminality. Under her strong influence, and also because his criminal charges had scared him, he stopped using drugs immediately after the visit to the police station and significantly reduced his alcohol consumption. He testified that the criminal charges were a “kick in the butt” and he realized that he needed to straighten out his life. The Applicant explained that being charged and convicted of a crime was an “eye-opener.”
- [16] With the agreement of the Alberta Court, the Applicant moved to British Columbia with AP. While AP was in university, the Applicant worked full-time and took courses at a local college to improve his grades so that he could pursue post-secondary education.
- [17] On March 14, 2008, the Applicant (who was then 26 years old) attended the Provincial Court of British Columbia and pleaded guilty to theft over \$5,000 under section 334(a) of the *Criminal Code*. He was sentenced to four months of conditional sentence subject to various conditions, including a requirement to make restitution to the sporting goods store in the amount of \$200 per month during the four-month conditional sentence, totaling \$800.
- [18] Following the conditional sentence, the Applicant was sentenced to two years’ probation, and he was also subject to various conditions, including a requirement to make restitution to the sporting goods store in the sum of \$5,770.11 within two years. He did so.
- [19] The Applicant was also required to pay a victim fine surcharge of \$100, which he paid on

March 14, 2008.

- [20] The Applicant testified that his Probation Officer was very supportive and encouraged him to maintain his employment and pursue his education. He said that the Probation Officer did not recommend addiction counselling because this was no longer an issue for him.
- [21] While in British Columbia and following his college program, the Applicant obtained a Bachelor's degree in Business Administration with an accounting focus.
- [22] The Applicant also said that he had support from AP and her family as well as his employer in British Columbia during this period. The Applicant said that he told his employer about what had happened in Alberta.

Applicant's Move to Ontario – 2014 to present

- [23] The Applicant (who was then 32 years old) and AP moved to Ontario in 2014, and he and AP were married the following year. They bought a home and a few years later, they had two children. In the past year or so, the Applicant connected with his father's First Nations Band and applied for status.
- [24] The Applicant testified that approximately seven years ago, he wrote a second letter of apology to his former employer in Alberta. A copy of the letter was not entered into evidence. He said that it made him sick to think about what he had done to his former employer, and it was something that he thought about every day. The Applicant did not know if the former employer had received this letter or if he had even read it if he did receive it, but he felt the need to express his regret more eloquently than he had in the letter he had written while in the police station in 2007.
- [25] For the past 11 years, the Applicant has worked for Company A, which is a print company with large government contracts. The corporate ownership has changed since the Applicant first became employed by Company A. The Applicant received several promotions at Company A and approximately six years ago, he was promoted to the position of Controller. He testified that he was responsible for overseeing the accounting department for Company A as well as the other companies in the corporate group. The Applicant reported to the owner and his son.
- [26] The Applicant testified that when he was initially hired by Company A, they required security clearance because of their government work. He believed that Company A was advised about his criminal record at that time.
- [27] The Applicant testified that if he received his CPA designation, he wanted to open a small accounting firm together with AP (who is a member in good standing of CPA Ontario) in their community. The Applicant was asked why he wanted the CPA designation, and he said that he had worked hard to obtain the necessary education and other qualifications, and the designation was a natural progression for this work. The Applicant also hoped that he could help his Band with tax returns and other related services.
- [28] When asked if he currently used substances, the Applicant testified that he stopped drinking alcohol about a year ago (in part because it made him feel "cruddy" and he wanted to be a

good role model for his children). The Applicant said that he had not used marijuana or street drugs since his arrest in 2007.

- [29] The Applicant said that when he was not working, he was busy with his family and in particular with his children's activities.
- [30] On cross-examination, the Applicant was asked if he could recall a situation where his ethics were tested. He said that someone who had purchased Company A asked him to create false financial statements that were to be submitted to the bank. The statements in their correct state would have shown the company to be in violation of their debt covenant with the bank. The Applicant said that despite pressure, he refused to make the fraudulent changes because it was wrong, and he eventually resigned from the position. He said this was particularly difficult because he had been quite close to the person who had asked him to commit the fraud.
- [31] Finally, the Applicant testified that since moving back to Ontario, he had forged closer relationships with his mother and sister, and also with his father's family. The Applicant said that he was not the same person that he was when he stole money from his Alberta employer almost 20 years ago.

Application for Membership to CPA Ontario

- [32] On July 19, 2024, the Applicant applied for membership with CPA Ontario. In his 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?" He indicated that the conviction was for theft over \$5,000.
- [33] In a questionnaire submitted to CPA Ontario dated July 1, 2024, the Applicant disclosed his conviction of theft over \$5,000 under section 334(a) of the *Criminal Code* and stated:

While I was living in [Alberta], I was struggling with substance abuse. I was working at a great job and abused the level of trust the owner had in me. I stole from him to pay rent and bills, etc...It was the worst decision I have ever made in my life. I did not consider the outcome of my actions, and its impact on others. It was incredibly unfortunate for me to treat a good person the way I did. In court, I did mention that I had tried to reach out to apologize and that I had quit drugs and alcohol completely. I am also in process [sic] of getting a pardon. The timing did not work with my application cutoff date. They are very confident it will be approved base [sic] on how long ago the offence [took place].

- [34] The Applicant also submitted an undated Reflection Piece, where he wrote about his regrets about his decision to steal from his former employer and the impact of that decision on others. He explained that he had taken full responsibility for his actions (dishonesty and breach of trust). The Applicant expressed gratitude for the people who had supported him since these events and who helped him stay on course with his life, school and work. He concluded the

Reflection Piece stating that he was not the same person that he was 20 years ago and appreciated the importance of hard work and not taking the easy route. Also, he wrote that he understood the importance of integrity and resilience.

Character Evidence

- [35] Two witnesses testified at the hearing in support of the Applicant: AP, the Applicant's wife; and RL, a colleague from his work at Company A. The Applicant also submitted three letters in support of his application, one of which was written by RL. The following is a brief summary of this evidence.

AP

- [36] AP testified virtually at the hearing. She explained that she had a BA in Geography and an MBA. AP became a member of CPA Ontario in 2023 and was in good standing.
- [37] AP met the Applicant in Alberta when they were both working at a ski hill. They started dating in August 2007, after the Applicant's arrest. She said that she was not sure about his drug use before they started dating but she was certain that he did not use recreational drugs after they became a couple.
- [38] AP said that the Applicant told her about the offence a short time after it happened, when they were starting their romantic relationship. She was not happy about what he had done and asked him many questions.
- [39] She described the Applicant as an introvert, who was a happy person focused on work and his family. AP believed that the Applicant's arrest and conviction had a big impact on him and he turned his life around afterwards. While they did not often talk about the events that led to the Applicant's conviction, AP said that he felt remorse and regretted his actions from a time when he had lost himself.
- [40] AP said that the Applicant had reconnected with his father and his father's family within the past year and learned about his Indigenous heritage. AP believed that the Applicant had bettered himself and was trying to live his life in a truthful way.

RL

- [41] The Applicant described RL as his mentor. RL submitted a letter dated July 15, 2024 in support of the Applicant. At the time that he wrote the letter, he was unaware of the Applicant's conviction and the good character hearing. In the letter of support, which was written in relation to a program that the Applicant had applied for, RL stated that he had known the Applicant for several years. The Applicant had worked with their group of companies in various accounting roles. RL commented on the Applicant's competence, excellent interpersonal skills and leadership.
- [42] RL also testified virtually at the hearing. He said that he was 54 years old and was a member in good standing of CPA Ontario. RL managed an accounting firm and a real estate portfolio.
- [43] RL met the Applicant in May 2016 when RL was hired as the CFO for Company A. He

interviewed the Applicant at that time to ensure that he could work under his supervision (they were working in different cities). The Applicant impressed RL, and they worked together until 2019 when RL left Company A.

- [44] When they started working together at Company A, the Applicant was working as the Accounts Payable Clerk. He soon took over as the Controller.
- [45] RL was aware of the Applicant's conviction at the time of hearing but had only been advised of this by the Applicant a week before the hearing. The Applicant had not given him any documents related to the conviction, and they did not discuss how the Applicant felt about what he had done. RL said that he was surprised about the conviction but appreciated that the Applicant was young when this happened, and he had since shown himself to be an ethical person. Despite finding this out just days before the hearing, RL said that his opinion of the Applicant did not change, and he believed that the Applicant was trustworthy.
- [46] The Applicant's evidence was that he believed that RL knew about his criminal conviction from initial security enquiries that were made when the Applicant was hired. The Applicant testified that he believed that this information would have been in his personnel file.

MS

- [47] MS wrote a letter dated July 11, 2025 in support of the Applicant. MS wrote that the Applicant was trusted and maintained the highest standards of integrity and ethical conduct.
- [48] MS's letter did not reference the Applicant's 2007 conviction. During his testimony, the Applicant explained that this letter was written in support of the Applicant taking a program in fraud prevention. The Applicant speculated that MS would have been aware of his convictions because of the initial security clearance performed before he was hired at Company A.

SA

- [49] SA wrote a letter dated May 23, 2025. She indicated that she had worked closely with the Applicant at Company A from 2014 to 2018 and from 2021 to 2023. SA held the position of Vice President of Operations while the Applicant served as the Controller.
- [50] SA wrote that the Applicant was extremely competent and reliable, and he was also a pleasure to work with. In 2021, the Applicant shared his criminal history with SA, and she found the Applicant to be transparent and cooperative throughout. She concluded: "[h]is willingness to address and take responsibility for his past further reinforced [her] trust in his integrity and character."

III. PRELIMINARY ISSUES

- [51] The Panel made an order excluding witnesses. There were no other preliminary issues.

IV. ISSUES

- [52] The issue in this application was whether the evidence provided by the Applicant demonstrated, on a balance of probabilities, that he was of good character at the time of the

hearing and could be admitted as a member to CPA Ontario.

V. DECISION

- [53] The Panel found that the Applicant established on a balance of probabilities that he was of good character at the time of the hearing. For reasons set out below, the Panel ordered that the Applicant be admitted as a member of CPA Ontario.

VI. REASONS FOR DECISION

Good Character Requirement in Regulations

- [54] Once an applicant has completed the other qualifications for admission to membership in CPA Ontario, they are required to provide evidence satisfactory to the Registrar that they are a person of good character (subsubsection 3.4 of Regulation 7-1).
- [55] It is implicit in this mandatory requirement that the onus is on the applicant to establish their good character. The standard of proof in regulatory matters, unless stated otherwise, is a “balance of probabilities.” This means that the applicant must establish that it is “more likely than not” that they are a person of good character.
- [56] Where the Registrar is not satisfied with the evidence provided by the applicant about their good character, the Registrar shall refer the matter to an oral hearing before the ARC (section 14 of Regulation 7-1).
- [57] At the oral hearing, the panel must assess the applicant’s character as of the time of the hearing. In other words, while there is evidence that the applicant historically made a poor ethical choice or exercised poor judgment, the issue for the panel’s determination is whether the applicant is currently a person who possesses good character. (*G. B. v. Chartered Professional Accountants of Ontario*, [2019 ONCPA 20](#)).
- [58] If the panel determines that an 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).

Definition of Good Character

- [59] “Good character” is not defined in the CPA Ontario Regulations. The following definition of good character made in a Law Society of Ontario decision, *Law Society of Upper Canada v Preya*, [2000 CanLII 14383](#), has been adopted by the 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 undoubtedly include, among others, integrity, candour, empathy and honesty.

- [60] In an often-cited article about good character, Madam Justice Southin of the British Columbia Court of Appeal, wrote about what constitutes good character and stated:

“[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; and
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;
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.

[61] The purpose of the good character requirement is threefold: to protect members of the public who retain accounting professionals; to ensure that the accounting profession maintains a reputation for high professional and ethical standards; and, to demonstrate that CPA Ontario is able to effectively regulate Chartered Professional Accountants.

Factors Determining Good Character

[62] It is well established that in reviewing the evidence about an applicant’s character, the Panel must consider the following factors:

- a) The nature and duration of the applicant’s misconduct;
- b) Whether the applicant is remorseful;
- c) What rehabilitative efforts, if any, the applicant has taken and the success of such efforts;
- d) The applicant’s conduct since the misconduct; and
- e) The passage of time since the misconduct.

[63] The calculation 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. Each case must be decided based on its own facts and the evaluation of the evidence of remorse and rehabilitation.

[64] As stated in *Blackburn v. Law Society of Upper Canada*, [2010 ONLSHP 0112](#), the test for good character is not perfection. While the Panel must consider the seriousness of the past misconduct, this must be balanced against any evidence that the applicant has gained true insight into the seriousness of their misconduct, expressed sincere remorse, engaged in rehabilitative measures, and has not committed any further misconduct. The Panel will consider whether enough time has gone by for the applicant to show that they have taken full responsibility for their misconduct and will maintain the ethical standards of a member of CPA Ontario in the future.

Application of Good Character Factors to Evidence

- [65] In their closing submissions, counsel reviewed the evidence relating to the five factors listed above. Although counsel for the Registrar advised that the Registrar was not taking a position about the Applicant's good character, she was entirely supportive of the Applicant's good character in her submissions.

The Nature and Duration of Misconduct

- [66] The Applicant acknowledged the seriousness of his misconduct. The Applicant had breached the trust of his employer over the course of many months. In stealing money from his employer, the Applicant demonstrated dishonesty and disloyalty.
- [67] Also, it was significant that the Applicant's misconduct was a financial crime and that it apparently resulted from his mismanagement of his personal finances as well as his substance dependence issues. This is an important consideration because responsible management of a CPA's personal finances and ethical oversight over the finances of their clients are integral parts of the role of CPAs. The public expects and has the right to expect more from CPAs in terms of the management of their own personal finances.
- [68] The Applicant's theft was not a one-time event or a mistake made in a moment in time, but rather it involved a series of decisions and actions over a period of many months. The Applicant only stopped his thievery when it was discovered by his employer's audit, and his theft was reported to the police. At any time during the misconduct the Applicant could have said "Stop. This is wrong." But he didn't.

Remorse

- [69] The Panel found that the Applicant expressed sincere regret and remorse prior to and during the hearing. For example:
- a) Upon attending the police station as instructed by a police officer the previous day, the Applicant admitted that he had stolen money from his employer.
 - b) He wrote a letter of apology to his employer at the police station.
 - c) He pleaded guilty to theft over \$5,000 in court.
 - d) He reimbursed the former employer as per the court order despite the fact that at the time he was earning a low salary and going to school.
 - e) He wrote a second letter of apology to his former employer many years later because the burden of the harm he had caused weighed heavily upon him.
 - f) When he applied to CPA Ontario, he was forthright and candid about his conviction and expressed remorse and insight into the harm caused by his misconduct in the Questionnaire and his Reflections.
 - g) His character witnesses (AP and SA) both commented on the Applicant's previous statements of remorse to them.

- [70] The Panel was particularly impressed by the quality of the Applicant's insight into the impact of his misconduct on his former employer from whom he stole. He testified about how his betrayal of trust might affect the employer's confidence in future hirings. Also, he demonstrated compassion when he talked about his former employer being a good person who had trusted him. The Applicant did not minimize his theft in any way, noting that the amounts that he stole would have been material to the former employer, who was running a local small business.
- [71] There were somewhat different explanations offered by the Applicant for his misconduct (in court, the Applicant's lawyer submitted that the Applicant had debts in Ontario related to drugs); however, the Applicant also suggested that he was dependent on drugs, and he could not pay rent. The Panel accepted that there may be multiple reasons why the Applicant stole money from his employer at that time in his life. The Panel felt that this was not a significant inconsistency. What was most important in this case was that the Applicant accepted full responsibility and at no point did he try to minimize his breach of his employer's trust.
- [72] The Panel also noted that the Applicant's evidence that the criminal charges and conviction had a profound effect on the Applicant - he was determined to live his life differently after this. To paraphrase Justice Southin's comments about the components of good character, the Panel found that as of the day of the hearing, the Applicant was able to distinguish right from wrong and he had the moral fiber to do what was right, despite the fact that doing so might be uncomfortable for him.

Rehabilitative Efforts

- [73] Since 2007, the Panel noted that the Applicant engaged in self-reflection, but he did not seek professional counselling related to his drug and alcohol dependence or his misconduct generally. The Applicant explained that his Probation Officer was very supportive and suggested that he focus on his work and education.
- [74] In addition, the Applicant continued to build a broader support system other than only his wife. He had developed good relationships with work colleagues like RL. The Applicant decided to reconnect with his father and was in touch with his mother and sisters. He had spent time with his father's extended family and Indigenous community. The Applicant testified that he planned to contribute to that community in the future.
- [75] Although it is generally helpful for a Panel reviewing an applicant's good character to have evidence from a third party (i.e. a mental health professional) that the personal issues that caused the misconduct have been dealt with and resolved, the Panel accepted the evidence of the Applicant, which was corroborated by his wife. The Applicant's account that the shock of his arrest was a life-changing event was unchallenged during the hearing. During the hearing, the Applicant was asked several times about his alcohol and drug use since that time and he was consistent that he no longer used marijuana or street drugs and that as of a year ago, he stopped drinking alcohol. There was no evidence to contradict the Applicant's evidence about his commitment to his ongoing sobriety.

Applicant's Conduct Since the Misconduct

- [76] The evidence established that the Applicant had worked very hard to support himself, obtain further education and advance his accounting career since these events. There was no evidence of any misconduct on the part of the Applicant since 2007.
- [77] The Applicant's evidence about the time that he was asked to create fraudulent documents was very compelling.
- [78] Although the Panel was initially concerned that the Applicant had not advised RL about his convictions until a week before the hearing, the explanation provided by the Applicant that he believed that RL knew about the conviction because it was referenced in his personnel file was not challenged by the Registrar. That said, it was the Panel's view that the Applicant should have made full disclosure to all of the references that he provided to CPA Ontario before submitting them in support of his application.

Passage of Time

- [79] The final consideration in a review of an applicant's good character is the passage of time between the applicant's misconduct and the application for admission to membership to CPA Ontario. This factor is important because it shows that the applicant has had a sufficient opportunity to reflect upon their misconduct, to gain insight and to rehabilitate. In addition, the passage of time can also serve to reflect the seriousness of the misconduct and to show the public that the applicant's character is no longer defined by the past misconduct.
- [80] The Registrar conceded that a sufficient amount of time had passed since the Applicant's criminal activity in 2007 and his conviction in 2008. The Panel agreed.

Consideration of the Applicant's Indigenous Heritage

- [81] Counsel for the Applicant provided caselaw respecting the Applicant's Indigenous heritage and suggested that the Panel should approach Indigenous applicants differently. He argued that the Applicant had been severed from his Indigenous roots because his father was absent, and the Panel should take into account the substance abuse issues of the Applicant's family that may have contributed to the Applicant's own alcohol and drug use and consequently his misconduct. Counsel did not, however, provide any suggestions about how the Panel should apply this information to its finding about the Applicant's good character.
- [82] The Panel found that the focus of the Applicant's hearing was on his current good character; his rehabilitation and remorse related to events that took place almost 20 years ago. Given the strong evidence set out above relating to the Applicant's current character, it was not necessary to consider counsel's arguments relating to the impact of the Applicant's Indigenous heritage on his current character. While an applicant's history and personal circumstances will always be considered in a good character hearing, the standard of good character for an applicant for membership to CPA Ontario is the same for all applicants.

Conclusion

- [83] For the reasons set out above, the Panel found that the Applicant established that at the time of the hearing, he was a person of good character. While the events that resulted in the Applicant's criminal conviction were serious, they had occurred almost two decades ago and the evidence, which was largely unchallenged by the Registrar, established on a balance of probabilities that the Applicant had led an exemplary life since that time.
- [84] Being advised by the Registrar that the Applicant otherwise met all of the requirements of admission, the Panel directed the Registrar to admit the Applicant as a member of CPA Ontario.

DATED this 3rd day of December, 2025



Bernard S. Schwartz, FCPA, FCA
Admission and Registration Committee – Deputy Chair

Members of the Panel

Richa Khanna, CPA, CA, LPA
John Wilkinson, Public Representative

Independent Legal Counsel

Susan J. Heakes, Barrister & Solicitor