

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 N [REDACTED] D [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:

N [REDACTED] D [REDACTED]

-and-

**REGISTRAR, CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

APPEARANCES:

For the Applicant, N [REDACTED] D [REDACTED]:	Present Lisa Feinberg, Counsel
For the Registrar:	Teagan Markin, Counsel
Heard:	March 5 and 7, 2025
Decision and Order effective:	March 7, 2025
Release of written reasons:	April 21, 2025

REASONS FOR THE DECISION MADE MARCH 7, 2025

I. INTRODUCTION

[1] This hearing was held as a hybrid hearing, that is, in person and by video conference, to determine whether N [REDACTED] D [REDACTED], (the “Applicant”) was of good character at the time of the hearing and thereby met the requirements for admission to membership with the Chartered Professional Accountants of Ontario (“CPA Ontario”).

- [2] On September 30, 2019, the Applicant first applied for membership with CPA Ontario. In that application, the Applicant disclosed their conviction on one charge of criminal harassment pursuant to s. 264 (2) of the *Criminal Code* in relation to events that took place between March 14, 2013 and June 3, 2014.
- [3] The Applicant pleaded guilty and was sentenced to a six month conditional sentence and three years probation.
- [4] After the Applicant disclosed their criminal conviction to CPA Ontario, their matter was referred to the Admission and Registration Committee (“ARC”) for a good character hearing. The hearing was held on March 30, 2022 before a panel of the ARC.
- [5] Although the ARC Panel found that the Applicant had not demonstrated that they were of good character, the Panel determined they were sincerely remorseful for their conduct. The Panel ordered that the Applicant could apply for membership again in 18 months as opposed to the five years prescribed by Regulation 7-1.
- [6] At the outset of the 2025 hearing, the Registrar took no position on the Applicant’s application for membership. At the conclusion of the hearing, having heard the Applicant’s evidence in support of their admission to membership, the Registrar reiterated that she took no position.
- [7] For reasons set out below, the Panel finds the Applicant has met their onus to prove on a balance of probabilities that they were a person of good character at the time of the hearing. The Panel directed the Registrar to admit the Applicant as a member with CPA Ontario.

II. FACTS

- [8] The Applicant and the Registrar signed an Agreed Statement of Facts (“ASF”), marked as Exhibit 1 to the hearing. As well, the parties filed a Joint Document Brief, marked as Exhibit2. Exhibits 1 and 2 comprised the totality of the documentary evidence before the Panel.

[9] In addition, five witnesses testified on behalf of the Applicant: CC, GC, QT, KD and the Applicant.

1. *The Misconduct*

[10] The facts underlying the Applicant's guilty plea and conviction were read into the record at their sentencing proceedings at the Ontario Court of Justice. The facts are summarized below.

[11] In March 2013, the Applicant attended a training conference in Toronto. While there, they met a young woman, MB. The Applicant and MB went for dinner on one or two occasions and subsequently went back to MB's hotel room where they were intimate. At the end of the conference, the Applicant and MB drove to MB's hometown together, picked up MB's sister and the sister's boyfriend and drove to Waterloo. At that time, the Applicant was dropped off and MB and her sister and sister's boyfriend went out to dinner together. While they were eating dinner, the Applicant showed up uninvited and joined them.

[12] MB and the Applicant continued to have friendly exchanges via text, phone calls, email and social media. In the summer of 2013, the Applicant told MB they would be in Waterloo and was planning to drive to MB's hometown to drop in for a visit. MB specifically told the Applicant not to come to her home. The Applicant defied her wishes and attended at her home for a visit. MB asked the Applicant to leave, and they complied with her request.

[13] In August 2013, MB posted on Facebook that she was in a relationship with one JD. The Applicant put in the comments page "JD's a lucky guy." MB told the Applicant that she found their comments to be inappropriate. Ultimately, MB unfriended the Applicant from Facebook.

[14] Beginning in January 2014 and continuing until June 2014, the Applicant sent approximately 210 emails to MB, her family, her co-workers and manager and her parents' employers, posing as someone other than themselves. The contents of some of the communications are set out below.

- 2014 01 18 - Posing as MB, the Applicant sent an email to MB's manager from a fake email address.

- 2014 02 02 – 04 – Posing as JD, MB’s boyfriend, the Applicant sent four emails to MB’s mother, SB. The emails appeared to demonstrate that JD was a violent person, involved in illicit drug use and drug trafficking.
- 2014 02 13 – Posing as JD, the Applicant sent an email to MB’s manager containing content consistent with a Valentine’s Day card or message between intimate partners.
- 2014 02 19 – The Applicant sent an email to MB’s manager, posing as a friend of MB and stating that MB would not be at work the next day.
- 2014 03 23 – Posing as a friend of MB, the Applicant sent an email to MB stating “Do everyone a favour and kill yourself.”
- 2014 03 23 – Posing as the same friend, the Applicant wrote to MB “Use [J’s] gun to do it.”
- 2014 03 30 – Posing as a different friend, the Applicant wrote to MB “Go ahead and shoot yourself fucking whore.”
- 2014 03 30 – Minutes later, posing as the same friend the Applicant wrote to MB and her mother, SB “Get a gun and shoot yourself, [M].”
- 2014 03 31 – Posing as another friend, the Applicant wrote to MB “Go ahead and kill yourself.”
- 2014 04 01 – Posing as JD, the Applicant wrote to MB’s parents stating ■ wanted to “jiz” all over [M]’s wet pussy.
- 2014 04 11 – Posing as MB, the Applicant sent an email to the owner of the company MB worked for. The email contained a quote for a 50-person limousine to be delivered to the company for the purpose of travelling to an adult entertainment business in Kitchener. The quote was purportedly requested by MB.
- 2014 04 13 – Posing as someone other than themselves, the Applicant sent an email to MB’s father’s co-worker with the subject line “[RB’s] daughter [M] is a slut. Call for a free blowjob.”

- 2014 04 14 – Posing as another individual, the Applicant sent a fax to one of the partners of the company MB worked for with the header “List of guys [MB] has fucked”, followed by a list of men’s names.
- 2014 04 21 – MB’s mother, SB received a call from a funeral home indicating they were calling to discuss SB’s funeral arrangements. They indicated they had received a phone call inquiring about arranging an upcoming funeral for SB. It was later discovered that it was the Applicant who had made the initial call to the funeral home.
- 2024 05 14 – The Applicant sent an email to RB’s brother, at the time living in China, purportedly from JD stating “If you had married a white girl, you wouldn’t have chinks for kids.”

[15] There were other emails targeting MB’s grandmother, calling her a slut, MB’s aunt, calling her an “ugly bitch” and telling her she should blow her head off, and targeting MB’s other grandmother saying she is “hot” and ■ wanted to “tap that.” SB wrote a victim impact statement in the criminal trial stating she became very concerned for her family’s safety. The Applicant’s harassment of MB’s family caused MB’s parents to install a security system in their home.

[16] The Applicant’s scheme was sophisticated in terms of their ability to prevent the fake emails and faxes from being traced directly to them. The Ontario Provincial Police determined that in addition to creating fake email accounts, the Applicant used advanced email encryption software to further conceal their online activities. The Detective in charge of the investigation had to obtain multiple search warrants, and engage the Vancouver Police Service to assist him in tracing the emails and faxes to the author. Ultimately, after several months of effort, the Detective was able to trace the communications back to the Applicant.

2. *The Criminal Proceedings*

[17] The Applicant pleaded guilty to the charge of criminal harassment on October 14, 2014. The sentencing hearing took place on January 26, 2015. MB, SB, RB and JD all read out their victim impact statements at the sentencing hearing.

[18] MB stated that the sexually explicit messages sent to her co-workers and managers "... not only ruined my reputation at work, but my confidence in the workplace." She went on to say she struggled every day to wake up and go to work. Ultimately, her performance at work suffered and at the end of her placement she did not receive the job offer she was hoping for. Victim Services recommended that MB wear a tracking device, which she said made her feel she had done something wrong. The Applicant's conduct had an adverse impact on MB's relationships with her family, friends and boyfriend, and deprived her of her privacy and feelings of security.

[19] MB's parents testified about the loss of privacy, the humiliation and feelings of insecurity they endured for the six months they were receiving emails. They testified they had to install a security system in their home and that their reputations in their small community were at risk of being harmed and indeed were harmed. JD testified in a similar fashion and added that the toll of gathering evidence to provide to the police resulted in lost wages.

[20] The Applicant was sentenced to a conditional sentence of six months and a three year probation period. A conditional sentence is a custodial sentence that is served in the community. The first three months of the conditional sentence were to be served under house arrest with exceptions for travelling to and from work or school and various appointments. During the first three months of the conditional sentence, the Applicant was not permitted to be in possession of a cell phone or "personal assistant device." For the duration of the conditional sentence, the Applicant was not permitted to use a device capable of accessing the internet with the exception of use for work and study purposes.

[21] The Applicant was also ordered to complete 100 hours of community service during the period of probation.

3. *The Applicant's Conduct After Sentencing and Before the First ARC Hearing*

[22] The Applicant completed the conditional sentence order and the period of probation without incident. Not only did the Applicant complete the community service ordered by the Court in 2015, but they continued to volunteer with several organizations including the Rotary Club and Habitat for Humanity. The Applicant completed 329 hours of community service, far exceeding the 100 hours ordered by the Court.

- [23] As per the probation order, the Applicant completed the Partnership Assault Response program. In addition, they engaged in a number of counselling sessions with a Registered Nurse.
- [24] The Applicant continued to work at D and Associates, the accounting firm they had been with since 2012, and commenced an online Bachelor of Arts computer program in 2016.
- [25] On the advice of the Professional Conduct Committee, the Applicant sought the assistance of a counsellor, JR, MSW, RSW in 2016. According to her letter filed as evidence at the first good character hearing dated March 13, 2022, the purpose of this counselling was to improve the Applicant's communication with others. JR wrote that the Applicant was extremely remorseful for what had transpired (she was aware of the conviction) and said that the Applicant was committed to improving their self-awareness and interpersonal skills. She added that the Applicant recognized their need to address their social isolation and seek out emotional support when things in their life were not going their way. JR noted the Applicant's involvement in the Rotary Club and other community activities. She described the Applicant as an ethical person who had learned from their mistakes.

4. The Decision of the First ARC Panel ¹

- [26] The first ARC Panel found that the Applicant had not proved their good character on a balance of probabilities. The Panel noted the nature and duration of the conduct, the fact that 210 emails were sent, and that the Applicant had "used advanced technology in order to terrorize their victims." The Panel noted that the level of planning and deception was high. Against this backdrop, the Panel required significant insight and remorse on the Applicant's part, which they found to be lacking.
- [27] The Panel found that while the Applicant sincerely regretted their actions, they had failed to demonstrate sufficient insight into the root causes of their conduct. The Panel also found that the counselling the Applicant received was not extensive, and was primarily aimed at helping the Applicant move forward in life, rather than gain insight into what motivated them to engage in the misogynistic, terrorizing and racist conduct they engaged in.
- [28] While the Panel commended the Applicant for their volunteer work, they found their rehabilitative efforts were incomplete. The Panel concluded by observing that the Applicant was on the right path and that with the support of a qualified professional

¹[ND v. Registrar \(CPA Ontario\), Reasons for Decision, dated May 2, 2022](#)

therapist the Applicant would be able to meet the good character requirements for admission to the profession.

5. *Evidence Led at the Second Hearing*

A. The Applicant's Conduct Since the First ARC Hearing

[29] Subsequent to the first ARC hearing, the Applicant took four courses relating to gender-based violence, anti-racism, harassment and ethics. The Applicant has also taken six professional development courses related to the accounting profession.

[30] In the fall of 2023, the Applicant applied for a record suspension, previously known as a pardon. On January 22, 2024, the Applicant received a letter from the Parole Board of Canada confirming that their conviction for criminal harassment had been suspended. In ordering the record suspension, the Parole Board of Canada found that the Applicant:

Has remained free of any conviction since completing the sentence and was of good conduct and that the convictions should no longer reflect adversely on his/her character ...

[31] The Applicant has continued to volunteer in the community, sitting on the boards of a conservation foundation and Habitat for Humanity. They are the Secretary of their local Rotary Club and the treasurer of the Santa Claus parade organized by the Rotary Club. In addition, they help with a golf fundraiser and attend weekly meetings of the Rotary Club.

[32] As will be set out below, the Applicant has continued to engage in counselling.

B. Evidence Relating to Rehabilitation

[33] The Applicant took the first Panel's words to heart. In August 2022, they began regular counselling sessions with PM, a clinical forensic psychologist. Between August 2022 and September 2024, the Applicant attended 56 clinical counselling sessions. PM described the Applicant as "highly cooperative and motivated to deal with any possible psychological issues that might possibly lead to criminal recidivism." PM also observed that through therapy, the Applicant had "...become increasingly comfortable discussing highly difficult and challenging topics and has approached therapy in a genuine and good faith matter (sic)."

- [34] In September 2024, for reasons not related to the Applicant, PM was no longer able to see them. The Applicant quickly regrouped and in October 2024, commenced counselling with CC, a registered psychotherapist. CC testified virtually at the Applicant's hearing.
- [35] CC stated she has been seeing the Applicant bi-weekly since October 2024. CC described two goals the Applicant had in therapy. One was to process and reintegrate themselves after the conduct leading to their conviction and sentence, and one was to expand their social network and deepen personal relationships. With respect to the first goal, CC said the Applicant had a hard time reconciling who they believe themselves to be with the person who committed the vile acts leading to their conviction. In therapy, the Applicant sought to understand why and how they could have conducted themselves in the manner they did with the goal of ensuring it never happens again.
- [36] With respect to the second goal, CC said the Applicant wished to examine what the roadblocks were to establishing deep friendships and romantic relationships.
- [37] CC testified that through therapy, the Applicant has largely achieved the first goal. They have identified and recognized the trauma they underwent as a result of their father's untimely death when the Applicant was only 12 years old. The Applicant has worked through the fact that due to family dynamics and cultural barriers, there was no appropriate grieving process. They have now developed insight into how this unprocessed trauma caused them to feel abandoned when MB rejected them and to feel extreme grief and anger as a result.
- [38] With respect to the second goal, CC described the Applicant as an engaged and courageous participant in their attempts to expand their social circle and make new friends. CC said the Applicant continues to work on this goal.
- [39] CC testified that throughout her counselling sessions with the Applicant, they have expressed profound remorse for their conduct and a strong desire to make amends.

C. Character Evidence

- [40] The Applicant called three witnesses to provide character evidence on their behalf, GC and KD, both former employers, and QT, their mother.
- [41] GC is a retired CPA. He first met the Applicant when the Applicant was a very young child. The Applicant's parents owned a store in the small town they lived in, and GC would go to the store where he would see the Applicant. In 2012, GC sold his accounting practice to KD and continued working for KD for approximately one year. During this time KD hired the Applicant and GC got to know them quite well.
- [42] Since 2013, GC and the Applicant have gotten together for lunch approximately six to eight times a year. GC described the Applicant as a trustworthy, caring attentive practitioner who puts clients' needs first. GC was aware of the details of the Applicant's conviction and found it very hard to believe that the Applicant had engaged in the conduct they were found guilty of. GC said he and the Applicant have talked about the conduct leading to the convictions and the Applicant expressed remorse and a desire to make it right. GC surmised that because the Applicant cannot contact MB's family to apologize, they have thrown themselves into their volunteer work as a way of indirectly making amends. GC said if he was still practicing he would immediately offer the Applicant a job. GC said "I would love to be working with [them] and I think we would have one hell of a firm."
- [43] The Applicant's mother, QT testified. She said she learned about the criminal charges when the police came to her store looking for the Applicant. She and the Applicant spoke about the charges and they expressed sincere remorse for the impact their actions had on the victim and her family. QT said the Applicant cried during these conversations. QT said the Applicant had changed since their arrest and conviction in that they had opened up to QT in an unprecedented fashion and were able to speak about things that are bothering them and get advice from QT.
- [44] KD is a retired CPA who owned the firm D and Associates where the Applicant was employed from 2013 to 2024. KD described the Applicant as an excellent employee, who was always positive, able to take criticism and learn from it and who got along with colleagues and clients very amicably. When the Applicant was arrested, KD learned about it from the police who came to his accounting firm and asked to speak with KD. The police wanted to know if KD would be able to ensure that the Applicant was using their computer

in compliance with ■■■ bail conditions. When the police attended at D and Associates, the Applicant was in Toronto at accounting school.

[45] Subsequently, the Applicant drove to KD's office to speak with them about the charge. KD told the Applicant they could keep their job but only if nothing like that ever happened again. In addition, KD told the Applicant he would have to inform the staff about the charges. Most of the staff were unconcerned. One female staff member told KD she did not want to be alone with the Applicant, so KD made arrangements to accommodate her concern. KD said he has spoken with the Applicant about the conviction and the Applicant has expressed remorse for their actions.

[46] KD said he believes the Applicant deserves a second chance. He never saw any behaviour consistent with the Applicant's criminal conduct either before or after the charges. KD said the Applicant's character is "more than acceptable."

D. The Applicant's Testimony

[47] The Applicant is currently 35 years of age. They were 24 years old when they engaged in the conduct that led to the criminal charges. The Applicant was born and raised in a small community in eastern Ontario and continues to live and work in their home community. During the week the Applicant lives with their mother, QT, and on the weekends they live in a home they purchased in Kingston without their mother. They live in Kingston on the weekends in an effort to expand their social circle.

[48] The Applicant expressed remorse for their conduct vis-à-vis MB and her family. They described their actions as "extremely inappropriate". They said now they appreciate MB was free to move on to someone else and the Applicant had no right to interfere with her life after she told them she did not wish to see them anymore. The Applicant described how listening to the Victim Impact Statements in court amplified for them what they had done and caused them to feel immense empathy for MB and her family.

[49] The Applicant recognized that their emails were defamatory and harmful to the reputations of the innocent people they hurt and victimized. The Applicant said if someone had done the same thing to them, it would have been a "terrible, absolutely devastating, horrific experience." They said they feel deeply ashamed of their conduct.

[50] The Applicant explained that MB was the first woman they had been intimate with and it felt very special to them. MB's rejection of them seemed like the end of the world. At first, they were simply trying to get MB's attention, and when that failed, they took a "scorched earth" approach.

[51] The Applicant explained that through therapy they have now gained an understanding of how their father's death, and the lack of resources available to assist them as a 12-year-old child to process their grief, was a traumatic event. This coupled with what they and CC described as an "encapsulated" childhood, in conjunction with their naturally introverted nature, caused them to harbour considerable grief and anger. They realize that this grief and anger built up over time so that when MB rejected them, it felt like extreme abandonment, and all their unprocessed grief and rage were focused on MB.

[52] The Applicant explained that PM and CC have greatly assisted them in feeling and processing the grief and rage from the loss of their father. The Applicant is much more able today to withstand rejection and not take it personally. By way of example, the Applicant described three or four dating situations where after a short period of time, the person they were dating ended the relationship. The Applicant said while they were sad and disappointed, they did not take it personally and were not angry.

[53] The Applicant also testified with respect to efforts they have made to expand their social circle. On the weekends in Kingston, the Applicant is part of a social club, they have engaged in speed dating, they have attended a yoga retreat, and they are much more comfortable in social situations now than they ever have been.

[54] In July 2024, the Applicant left the firm of D and Associates and joined a different firm. Prior to accepting the job offer, the Applicant disclosed their 2015 criminal conviction, including pertinent details, to their new employer. Although the Applicant had already received the record suspension, they disclosed the conviction because they felt that was the right and fair thing to do, and because living in a small community, they surmised the employer would eventually find out about it through a third party.

III. ISSUES

[55] The issue before this Panel was whether the evidence provided by the Applicant demonstrated, on a balance of probabilities, that they were of good character at the time of the hearing and could be admitted as a member of CPA Ontario.

IV. DECISION

[56] The Panel finds that the Applicant has established on a balance of probabilities that they were of good character at the time of the hearing. As such, the Panel directs the Registrar to admit the Applicant as a member of CPA Ontario.

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V. REASONS FOR DECISION

1. Definition of Good Character

[57] All persons applying for membership in CPA Ontario must meet the requirement that they are of good character (Section 3.4 of Regulation 7-1). If an applicant fails to provide evidence of good character, the Registrar shall refer the matter to an oral hearing before the ARC.

[58] 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.

[59] Good character has been defined by previous panels of CPA Ontario 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.²

[60] The Hearing Panel in *K.R. v. CPA Ontario* 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.³

² *G.B v. Chartered Professional Accountants of Ontario* (2019 11 26),. ¶ 17

³ *K. R. v. Chartered Professional Accountants of Ontario*, 2022 ONCPA 4 ¶ 30

[61] The purpose of the good character requirement is threefold:⁴

- 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 demonstrate that CPA Ontario can effectively regulate Chartered Professional Accountants.

[62] 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.

[63] Notwithstanding the above, the Applicant is not required to prove their admission to membership presents no risk that they will abuse the public trust in the future. While future risk is a relevant consideration, the test does not require perfection or certainty.⁵

2. *Factors Determining Good Character*

[64] In considering whether the Applicant had proved on a balance of probabilities that they were of good character; the Panel took into account 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.⁶

A. The Nature and Duration of the Misconduct

[65] The nature of the misconduct was egregious and the duration lengthy. Over a period of six months, the Applicant sent 210 communications to MB, her employer, her family members and their employers. The content of the communications was misogynist, racist, defamatory and extremely harmful to the reputations of MB and her family.

⁴ *Ibid.*, ¶ 31

⁵ *Polanski v. Law Society of Ontario*, 2021 ONLSTA 26 ¶ 63

⁶ *Re G.B.*, *supra*, ¶ 19

[66] The Applicant's scheme was sophisticated in that they went to great lengths to hide both their identity and the IP addresses of the computers they used to send the hateful communications. As noted above in these reasons, it took the police several months, multiple search warrants and the engagement of the Vancouver Police Service to finally trace the communications to the Applicant.

[67] The consequences to MB and her family were far reaching. As a result of the Applicant's communications to MB's managers and bosses, MB dreaded going to work and her performance plummeted. As a result, she was not offered a position at the conclusion of her placement. MB had to wear a tracker for her own safety, and she reported feeling devastated by the invasion of her privacy. MB's parents had to install a previously unnecessary security system in their home. The Applicant's communications to their managers and co-workers resulted in feelings of humiliation and in their view reputational harm.

[68] As the Panel in *A.A. v. Chartered Professional Accountants of Ontario* put it, "the deeper the hole the Applicant has dug for themselves, the more difficult it is to climb out."⁷ There is no doubt that in conducting themselves in the manner they did, the Applicant dug a very deep hole for themselves, emerging from which required a herculean effort. Notwithstanding the depth of the hole, the Panel finds the Applicant has made the effort required. As noted elsewhere in these reasons, the Applicant has made a tremendous effort to give back to their community through tireless volunteer work over the last decade, they have engaged meaningfully and sincerely in therapy and have made great strides, and they have proved themselves to be a credit to their employer in their work ethic and their consideration and regard for clients.

B. Remorse

[69] The Applicant expressed what the Panel considered to be genuine remorse. They demonstrated insight into the impact of their conduct on the victim and her family and they expressed feelings of shame and deep regret for their actions.

⁷ *A. A. v Chartered Professional Accountants of Ontario*, 2023 ONCPA 11 ¶ 68

[70] After applying for membership in 2022, and having been unsuccessful, the Applicant did not get angry. Rather, they wrote a reflection piece filed at their second hearing thanking the first Panel “for its support, advice, and guidance in its May 2022 decision.”

[71] PM, CC and two of the character witnesses testified that the Applicant has expressed deep remorse and shame regarding their actions. KD was less emphatic about the Applicant’s expression of remorse, but the Panel interpreted that as a function of how KD expresses himself rather than as a strike against the Applicant.

C. Rehabilitative Efforts

[72] After the Applicant was arrested and ultimately convicted, they took significant steps toward rehabilitation. This included engaging in therapy and completing 329 volunteer hours.

[73] In between May 2022 and this hearing, the Applicant engaged in an intensive course of therapy, completed four courses on the themes of gender-based violence and anti-racism, and continued their volunteer work. PM, via correspondence, CC and the Applicant all spoke to the insight the Applicant has developed through therapy regarding why they harassed MB and her family. In addition, having developed a therapeutic relationship with PM, the Applicant demonstrated their commitment to rehabilitation by quickly researching and finding another therapist, CC, and by consistently attending counselling sessions with her. The Panel is satisfied that the Applicant, in contrast to their testimony at their first hearing, has developed insight into why they conducted themselves in the manner they did, such that the risk of re-offending is minimal.

D. Applicant’s Conduct Since the Misconduct

[74] There is no evidence that the Applicant has engaged in any misconduct since their arrest in June 2014. To the contrary, the Applicant was a valued employee at D and Associates for a decade post-arrest. When the Applicant decided to accept an offer at a different firm in July 2024, they disclosed their conviction to their new employer prior to accepting the job offer. The Applicant disclosed their conviction despite the fact they had already received a record suspension. The Panel regards this as a testament to their honesty and to having the moral fibre to do the right thing when the doing is uncomfortable.

[75] Moreover, the Applicant applied for and received a record suspension. One of the criteria for receipt of a record suspension is that the Applicant has remained free of any conviction since completing their sentence and “was of good conduct.” This is not a substitute for the Panel’s own assessment, but rather a factor the Panel took into account.

E. Passage of Time

[76] The passage of time between an applicant’s misconduct and the application is related to the ability of the applicant to rehabilitate themselves. More serious misconduct, may require greater amounts of time to demonstrate to a Panel, and satisfy the public, that the Applicant’s character is no longer defined by their past misconduct.⁸

[77] As is noted above, the Applicant’s misconduct took place when they were 24 years of age, more than a decade ago. The Applicant has engaged in therapy, spent hundreds of hours volunteering and giving back to the community, been gainfully employed and purchased a home for themselves. The Panel is satisfied that sufficient time has passed since the misconduct and that the Applicant has used that time to rehabilitate themselves.

[78] For the reasons set out above, the Panel finds that the Applicant has demonstrated they are of good character today and directs the Registrar to admit the Applicant as a member of CPA Ontario.

DATED this 21st day of April 2025



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

Members of the Panel
Jim Huang, CPA, CGA
Nancy Tran, Public Representative

Independent Legal Counsel
Lisa Freeman, Barrister & Solicitor

⁸ *G.B. v. Chartered Professional Accountants of Ontario, supra*, ¶ 24

