

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

**ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF:** E■■■■ T■■■, 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:** E■■■■ T■■■

**AND TO:** The Admission and Registration Committee

**AMENDED NOTICE OF REFERRAL FOR A HEARING**

Pursuant to section 14 of Regulation 7-1, adopted by Council under the *Chartered Professional Accountants of Ontario Act, 2017*, and the By-law governing the Chartered Professional Accountants of Ontario (“CPA Ontario”), I hereby request the Admission and Registration Committee (“ARC”) to convene an oral hearing in respect of this application.

**THE GROUNDS FOR THE REQUEST ARE:**

1. The Applicant applied for membership with CPA Ontario on June 6, 2023. 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. The Applicant first applied for membership with CPA Ontario on February 11, 2020.
3. On January 28, 2021, the Registrar referred the Applicant’s first application for membership to the Admission and Registration Committee (“ARC”) for a good character hearing over issues arising from two occurrences: first, the Applicant was convicted of Assault Causing Bodily Harm under section 267(b) of the *Criminal Code* on November 22, 2017; and second, the Applicant was found to have breached the CPA Ontario *Academic Code of Conduct* when they plagiarized several of their assignments for a Taxation module of the Professional Education Program (“PEP”) on June 28, 2018.
4. The particulars of the November 22, 2017 criminal conviction are as follows:
  - a. On March 2, 2017, while registered as a student of CPA Ontario, the Applicant was returning home from dinner with their girlfriend and her sister where they consumed a significant amount of alcohol. After a heated argument in the taxicab, the Applicant pushed their girlfriend into a wall and then, while she was defenseless on the ground, the Applicant kicked her resulting in her sustaining two black eyes, a broken tooth, and stitches to her nose.

- b. On November 22, 2017, the Applicant pleaded guilty to the charge of Assault Causing Bodily Harm contrary to section 267(b) of the *Criminal Code*.
  - c. On March 22, 2018, the Applicant was sentenced to a conditional discharge and 18 months of probation.
  - d. The Applicant did not disclose his criminal conviction to CPA Ontario at the time.
  - e. On November 28, 2018, CPA Ontario's Standards Enforcement Department became aware of the criminal matter involving the Applicant and commenced an investigation into the potential breach of CPA Ontario's *Student Code of Conduct*.
  - f. On August 29, 2019, CPA Ontario's Standards Enforcement Department advised the Applicant that it had completed its investigation in relation to the criminal matter, closed its file, and referred the matter to the Student Registrar.
5. The particulars of the June 28, 2018 plagiarism incident are as follows:
- a. In relation to nine submissions during the Taxation module of the Professional Education Program ("PEP"), a substantial portion of the work that the Applicant submitted was identical to the submissions of CPA Canada Solution
  - b. On May 26, 2018, in response to CPA Ontario's detailed comparison of the responses and request for the Applicant's written response to these alleged breaches of the *Academic Code of Conduct*, the Applicant admitted that they committed the alleged plagiarism.
  - c. On June 28, 2018, CPA Ontario advised the Applicant of its decision that they breached the *Academic Code of Conduct* and as a consequence of the academic dishonesty, the Applicant would be required to retake the taxation module of the PEP in its entirety and the module in which the Applicant committed plagiarism would be counted as an attempt.
6. On June 3, 2021, the Tribunal issued a decision finding that the Applicant had failed to establish good character. The Tribunal ordered that the Applicant's membership in CPA Ontario is refused and that the Applicant may reapply for membership after two years from the date of the Order.
7. The Applicant made a re-application for membership with CPA Ontario on June 6, 2023.
8. On February 12, 2024, CPA Ontario received an anonymous call from an individual who expressed concern that the Applicant had identified themselves as a "CPA, CA" and/or "Chartered Professional Accountant" in Ontario and used the designation for public activities without holding the designation, because:
- a. The Applicant was listed as part of the strategic team for R [REDACTED] T [REDACTED] Inc. ("R [REDACTED]"), a start up company raising capital in the market, which identified the Applicant on the website as a "CPA, CA"; and

- b. The Applicant's LinkedIn account stated that they are the owner and operator of S [REDACTED] [REDACTED] ("S [REDACTED]"), a full-service accounting practice.
9. In a report dated April 24, 2025, an independent contractor retained by the Registrar to collect information about the Applicant and the anonymous complaint summarized her factual findings that:
- a. The Applicant was associated with R [REDACTED] but did not provide any services through the company.
  - b. The Applicant was identified as a "CPA, CA" on the R [REDACTED] website for a year, before it came to their attention, following which they requested that their information be removed.
  - c. S [REDACTED] is owned by the Applicant's uncle and provides accounting services to the public without being a registered firm of CPA Ontario.
  - d. The Applicant performs some tasks at S [REDACTED], including client facing meetings and preparation of tax returns.
  - e. The Applicant was listed on the website as part of the strategic team of S [REDACTED] R [REDACTED] to raise capital for the company, but had no clear role, no job description, no contract with the company, and no clear expectation of his services.
  - f. The Applicant's name was added to a Google review of S [REDACTED] provided by their aunt to make the company look bigger and better for prospective clients.
10. On August 12, 2025, the Applicant disclosed to the Registrar that as of May 2025, the Applicant is employed full-time at S [REDACTED].
11. In September 2025, the Registrar discovered that the Applicant is the sole director of S [REDACTED] and has been a director of the Ontario corporation operating as S [REDACTED] since it was incorporated in May 2015.
12. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

~~June 10, 2025~~ October 7, 2025

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Date



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Heidi Franken, CPA, CA  
Senior Vice-President, Registrar