

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 J [REDACTED] K [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:

J [REDACTED] K [REDACTED]

-and-

**Chartered Professional Accountants of Ontario
Registrar**

APPEARANCES:

For the Applicant, J [REDACTED] K [REDACTED]: Present and Self-Represented

For the Registrar: Teagan Markin, Counsel

Heard: July 3, 2025

Decision and Order effective: July 3, 2025

Release of written reasons: August 7, 2025

REASONS FOR THE DECISION AND ORDER MADE JULY 3, 2025

I. INTRODUCTION

[1] This hearing was held by videoconference to determine whether the Applicant, J [REDACTED] K [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] The Registrar referred the Applicant’s application for membership in CPA Ontario to the Admission and Registration Committee (the “ARC”) as a result of the Applicant’s 2014 criminal conviction for impaired driving causing death.

II. ISSUE

[3] 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.

III. DECISION

[4] For reasons set out below, the Panel found that the Applicant provided satisfactory evidence that they were a person of good character at the time of the hearing and met the qualifications for membership. Upon being advised by the Registrar that the Applicant met all other requirements for admission to membership, on July 3, 2025, the Panel ordered that the Registrar admit the Applicant to membership with CPA Ontario.

IV. FACTS

Agreed Statement of Facts

[5] The parties submitted an Amended Agreed Statement of Facts (Exhibit 1) that set out the circumstances related to the Applicant's criminal offence and their application to CPA Ontario. The following is a summary of the Agreed Statement of Facts.

[6] On September 23, 2014, the Applicant was convicted of impaired driving causing death under section 255(3) of the *Criminal Code* (as it then was).

[7] The offense occurred in Winnipeg, Manitoba. The undisputed events that led to the Applicant's conviction were as follows:

1. On December 2, 2011, the Applicant was at work until approximately 10:00 p.m. After work, the Applicant picked up a friend in their car and drove to a restaurant to celebrate a friend's birthday.
2. The Applicant remained at the restaurant with three other friends for approximately four hours, during which time the Applicant consumed beer and other liquor.
3. The Applicant and their friends then left the restaurant, and the Applicant drove the group to another establishment where they purchased beer.
4. The group continued to consume alcohol after they drove to a park and the Applicant was also drinking in the vehicle while driving.

5. The Applicant then drove the group to a fast food restaurant where they purchased food. From there, the Applicant continued to drive. Approximately half an hour later, the Applicant lost control of the vehicle on the highway and struck a tree on the median.
 6. As a result of the collision, the right backseat passenger (the Applicant's friend) was ejected from the vehicle and died of massive head injuries. The left backseat passenger (Witness A in this hearing) was ejected from the vehicle and suffered a broken pelvis. There was no indication of major injury to the Applicant or the front seat passenger.
 7. At the time of the collision, the Applicant's blood alcohol content was more than twice the legal limit. A breathalyzer administered shortly after the collision recorded that the Applicant's blood alcohol concentration of 168 milligrams of alcohol in 100 milliliters of blood.
 8. At the time of the collision, the Applicant was a novice driver and was required to have a zero-blood alcohol level in order to operate a vehicle.
 9. At the time of the collision, the Applicant was estimated by another witness (to the accident) to be driving 120 kilometers per hour in a 60 kilometer per hour zone.
- [8] On September 23, 2014, the Applicant pleaded guilty to one count of impaired driving causing death. The Applicant was sentenced to a period of incarceration of 42 months and a driving prohibition of 7 years.
- [9] On October 16, 2015, the Applicant was granted full parole with the following two conditions:
1. No consumption, purchase, or possession of alcohol, except as required to meet employment conditions and obligations; and
 2. No entry into any establishments where the primary source of income is derived from the sale of consumption of alcohol, except as required to meet employment conditions and obligations.
- [10] On January 31, 2023, the Applicant was admitted as a member of the Chartered Professional Accountants of Manitoba.

- [11] On September 13, 2024, the Applicant applied to transfer their CPA Manitoba membership to CPA Ontario. In their application, 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?”
- [12] On January 9, 2025, the Applicant provided answers to a CPA Ontario Questionnaire about the circumstances surrounding their criminal conviction for impaired driving causing death.

Applicant’s Evidence about the Circumstances of the Offence

- [13] The Applicant testified that they were born in South Korea and their family (parents and younger sister) moved to a rural community outside Winnipeg in 2009. The Applicant was 19 years old at the time and could not speak English. The Applicant attended high school but struggled because of the language barrier.
- [14] The Applicant’s family moved to Winnipeg in 2010. The Applicant, who had left school by this time, began working at a restaurant. For the first time in Canada, the Applicant had friends.
- [15] On the evening of December 2, 2011, the Applicant, now 21 years old, was excited to go out to a friend’s birthday party. This was the first birthday party they had attended in Canada.
- [16] The Applicant testified that they made a “dumb choice” to drive that night, and this was the beginning of a series of “stupid choices” they made that evening. The Applicant, whose description of the events was consistent with the findings set out in paragraph [5] above, acknowledged that there were many opportunities that night for them to stop driving and prevent the devastating outcome.
- [17] The Applicant also noted that they were a novice driver who was not familiar with winter driving conditions and their inability to handle the icy road conditions contributed to the accident. The Applicant stated that they did not offer this information as an excuse but rather as an explanation for what happened. At all times during the hearing, the Applicant accepted full responsibility for the events leading to the accident.

Events Following the Offence

- [18] After the accident, when the Applicant woke up in the hospital and found out their friend had died, the Applicant was devastated. They said that they told the police everything that happened that night.
- [19] When the Applicant went home from the hospital, they wanted to visit their deceased friend's family and apologize to them. But before they could go, the Applicant's father went to see the parents without the Applicant. The Applicant's father came home and reported that the deceased friend's parents were very angry and called the Applicant a "murderer". The Applicant said that this description shattered them.
- [20] For about a year after the accident, the Applicant said that they stopped living and became isolated and reclusive. The Applicant described themselves as a "living corpse." They stayed at home, did not sleep well, and kept re-living the accident. Although some people that they knew visited the Applicant at home, many people in the Korean community in Winnipeg blamed the Applicant for what happened. The Applicant's family, including their mother and sister, were negatively impacted by the rumours and accusations.
- [21] During this period, in addition to recovering physically from the accident, the Applicant experienced symptoms of trauma, including what they believed to be a panic disorder. The Applicant actively considered suicide, but when they hit their lowest point, they were interrupted by their mother and realized that they were still loved and cared for. This moment of gratitude was a turning point for the Applicant; they decided to change their thinking and rebuild their life.
- [22] The Applicant consequently took a few steps to start their life again. They studied English as a second language in the summer of 2013. The Applicant resumed work at another restaurant and tried to regain some of their social life.
- [23] In the Spring of 2012, the Applicant saw a therapist for approximately 6 months. The therapist noted that when they met, the Applicant was depressed and withdrawn as a result of the accident. They worked together to help the Applicant make positive changes to their life. When asked by counsel for the Registrar about any "takeaways" from therapy, the Applicant said that they understood trauma better and fully accepted that the accident was completely their fault. The Applicant stopped seeing the therapist when the sessions were no longer covered by Manitoba Public insurance. They testified that they did not return to therapy because their symptoms related to trauma were improving.

[24] Once the Applicant's English improved, they went to see the criminal law lawyer that their father had retained on their behalf. They learned that their father had been trying to protect them by delaying the court process until the Applicant was physically and mentally ready to proceed. The Applicant instructed their lawyer that they wanted to plead guilty. When asked by Registrar's counsel why they pleaded guilty, the Applicant responded simply, "It was always my fault."

The Applicant's Incarceration

[25] On September 13, 2014, the Applicant pled guilty and was sentenced to 42 months and was prohibited from driving for 7 years.

[26] While they were incarcerated, the Applicant attended Alcoholics Anonymous ("AA"). The Applicant was not required to attend this program, although it was recommended by the officer assigned to them in the jail. The Applicant questioned whether they should attend AA because they considered AA to be a program for people who could not live without alcohol every day. However, the Applicant's perception was changed, and they learned a great deal about themselves from AA and gained insight into their misconduct. The Applicant testified that they realized that alcohol had caused a serious issue in their life and they needed to set boundaries so that this would not recur. They also gained insight from the other AA participants; while there is nothing wrong with alcohol, the decision to drink and drive was their problem. The Applicant vowed to never drink and drive again. They testified that they had kept that promise ever since.

[27] The Applicant was also involved in a support group called "Forward Step" while they were incarcerated and on parole. There, inmates shared their stories, which were very impactful on the Applicant. The Applicant said that the other participants inspired them to learn from their mistakes and move forward in life. Until their third or fourth year of university, the Applicant continued to go to Forward Step meetings.

Parole Board Hearing

[28] On October 16, 2015, the Applicant was granted day parole on condition that they not consume alcohol and avoid drinking establishments.

[29] In the Pre-Sentence Report, the authors noted that the Applicant clearly understood that their actions leading to the accident were wrong and blamed themselves for the offence. It was noted that the Applicant attempted to contact the family of their deceased friend

following the accident, but the family did not want to hear the Applicant's voice and refused to talk to the Applicant. The Applicant accepted that they needed to be punished because they had done wrong things.

- [30] The Parole Board concluded that the Applicant did not present an undue risk of reoffending prior to the expiry of their sentence. They noted that the Applicant had maintained institutional employment, gained their grade 12 education and participated in voluntary support groups while in jail. At that time, the Applicant indicated that they did not intend to consume alcohol in the future.

Events Following Incarceration

- [31] The Applicant's sister registered the Applicant in a university program, and the Applicant started university in January 2016. While in university, the Applicant struggled with reading and writing English because they had learned much of their English (mostly slang) in jail. While at university, the Applicant continued to work but said that there was little time for a social life. The Applicant graduated from university in 2020.
- [32] In May 2020, the Applicant applied as a student of CPA Manitoba. At that time, they were required to comply with the entry-level criteria and Rules of Professional Conduct of CPA Manitoba. As a part of that, they had to provide character references from three sources.
- [33] Having met the entry-level requirements, the Applicant subsequently applied to be a member of CPA Manitoba. The Applicant testified that they advised CPA Manitoba about their conviction during the PEP program. They were admitted to membership of CPA Manitoba on January 31, 2023.
- [34] The Applicant worked for a large accounting firm in Winnipeg. They said that they made full disclosure of their criminal record during the screening process for this firm.
- [35] In the Fall of 2023, the Applicant applied for a position at another CPA firm in Toronto. The Applicant did not tell the recruiters about their criminal conviction before they accepted the job offer. They testified that they told the firm's Human Resources department about the conviction shortly after starting work in Toronto. The Applicant said that the people with whom ■ spoke were surprised, but they were not overly concerned because this was not a white-collar crime. Under cross-examination, the Applicant explained that when they accepted this position, they were very busy with the relocation of their family to Toronto.

The Applicant agreed with the Registrar's counsel that it would have been better if they had made their disclosure earlier.

Application to CPA Ontario

- [36] On September 13, 2024, the Applicant applied for provincial transfer to obtain membership with CPA Ontario. In the application, the Applicant indicated that they had been found guilty of a criminal offence and accurately recounted the circumstances of the offence in the limited space provided.
- [37] In response to the Questionnaire for Application for Admission dated January 9, 2025, the Applicant described the circumstances surrounding the offence, including the death of their friend and the poor decision to bring their car to a social event where there would be drinking. The Applicant also referenced the fact that they were unfamiliar with icy winter driving in Winnipeg.
- [38] They worked as a senior accountant at their current CPA firm and, according to the references provided and discussed below, the firm is very happy with the Applicant's work and social integration into the firm.
- [39] With respect to drinking since their conviction, although the Applicant told the Parole Board that they did not intend to drink again, they eventually started drinking socially. The Applicant specifically recalled their first drink after the accident as being at a wine and cheese party at a social event at the university. They assured the Panel that they had never driven after having a drink since the accident.
- [40] The Panel asked the Applicant about their attempts to reach out to the deceased friend's family to apologize. The Applicant explained that they understood that the family still needed more time. The Applicant explained that they kept the same Winnipeg phone number in case the family ever wanted to contact them.
- [41] The Panel then asked the Applicant what they would say to the family. The Applicant noted that they had not prepared for such a conversation and seemed to struggle to find the right words. They were hesitant to say anything initially, but on being asked to pretend the Panel was their friend's family, they became quite emotional, said that they would describe what had happened to the family and apologize – there was nothing else they could offer because, they said, it was their fault.

[42] During the Panel's questions, the Applicant volunteered that they returned to Winnipeg every year and visited the cemetery where their friend is buried.

Character Evidence

[43] The Applicant presented two character witnesses, Witness A and Witness B, who testified at the hearing and also provided letters in support of the Applicant's character that were jointly submitted in the Amended Joint Book of Documents (Exhibit 2).

Witness A

[44] The first letter was from Witness A, who was the Applicant's friend. Witness A testified that they were in the car driven by the Applicant when it collided with a tree. Witness A described the events of the evening in the same way as the Applicant. Witness A was emotionally and physically injured as a result of the accident. They felt guilty for their own contribution to what had happened that night but added that the Applicant had never blamed them or anyone else for the accident.

[45] In their letter, Witness A wrote that the Applicant had been open about their role in the offence. Witness A believed that the Applicant's criminal conduct was out of character for them and "the result of a poor choice by a young, immature [person] that has since learned from [their] mistakes and will not repeat them in the future. Witness A noted that while in university, the Applicant had enrolled in a program that allowed inmates to organize and serve food to the homeless.

[46] Witness A testified that they visited the Applicant in jail and recalled that they discussed the rehabilitation programs (Forward Step and AA) that the Applicant was engaged in at the time.

[47] Witness A also spent time with the Applicant after the Applicant started their university studies. Witness A said that when the Applicant left jail, they were more mature and were serious about their studies. Witness A spoke about the Applicant's determination to become an accountant.

[48] In terms of the Applicant's personality, Witness A testified that the Applicant was a very good friend and described the Applicant as "genuine."

- [49] Counsel for the Registrar asked Witness A if ■ forgave the Applicant for the accident. ■ said that this was a hard question to answer. They acknowledged their own responsibility for the events of that evening but the Applicant took all of the legal responsibility.
- [50] In terms of the Applicant's current drinking habits, Witness A said that ■ had seen the Applicant drinking alcohol but did not believe that they would drink and drive. Witness A testified that the Applicant only resumed drinking after their incarceration in their third or fourth year of university.
- [51] The Panel asked Witness A about how the Applicant currently handled social pressure and Witness A said that the Applicant was aware that they do not do well when under social pressure. As a result, Witness A explained that the Applicant anticipates and pre-plans. For example, the Applicant never takes their car to a social activity if there is drinking involved in the activity. Witness A added that they were confident that the Applicant was able to say "no" under pressure because the Applicant was very firm about their priorities.

Witness B

- [52] A second letter was submitted by a CPA Ontario member and partner at the firm where the Applicant worked (Witness B). Witness B was a member in good standing at CPA Ontario and another provincial accounting body. Witness B had worked with the Applicant for the past 2 years and described this as a very good experience. Witness B described the Applicant as a hard worker who produced a good quality of work and contributed to the work team by mentoring junior staff and being involved in extracurricular activities.
- [53] When the Applicant disclosed their criminal conviction to Witness B, the witness said that they were surprised and taken aback because this was not something that they thought that the Applicant would do. When asked by the Registrar's counsel about the timing of the disclosure, Witness B said they were not sure if this was something that should have been disclosed to them earlier, but they were content that the Applicant had been fulsome in the details that they provided.
- [54] Witness B also testified that they believed that the Applicant was very remorseful and open to answering questions. In response to a question from the Panel, Witness B said that they found that the Applicant took real accountability for their actions.

V. REASONS FOR DECISION

Good Character Requirement in CPA Ontario Regulations

- [55] 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).
- [56] 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.
- [57] 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).
- [58] At the oral hearing, the ARC 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 choice or exercised poor judgment, the issue for the ARC’s determination is whether the applicant is currently a person who possesses good character. CPA Ontario jurisprudence recognizes that character can change over time.
- [59] If the ARC determines that an applicant meets the good character requirement and the Registrar confirms that all other requirements for admission have been met, a panel of the ARC must make an order admitting the applicant on such terms and conditions that they consider appropriate (section 22 of Regulation 7-1).

What is Good Character?

- [60] “Good character” is not defined in the CPA Ontario Regulations. The following definition of good character made in a Law Society of Ontario decision, [Preyra](#)¹, has been adopted by 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

¹ Preyra, Re, 2000 CanLII 14383 (ON LST)

which would include, among others, integrity, candour, empathy and honesty.”

[61] 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;*
- 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.*

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

- (a) to protect members of the public who retain accounting professionals;
- (b) to ensure that the accounting profession maintains a reputation for high professional and ethical standards; and
- (c) to demonstrate that CPA Ontario can effectively regulate Chartered Professional Accountants.

Factors to be Considered in Assessment of Good Character

[63] Although the Panel is required to make a global assessment of the Applicant’s integrity, the factors commonly used by panels to assess whether an applicant meets the good character requirement for either student registration or admission to membership are as follows:

1. the nature and duration of the misconduct;
2. whether the applicant is remorseful;
3. what rehabilitative efforts, if any, have been taken, and the success of such efforts;

4. the applicant's conduct since the proven misconduct; and
5. the passage of time since the misconduct.

[64] In applying these factors, a panel is not making a mathematical calculation but rather must weigh the factors together. These factors often overlap and are inter-related. Each case must be decided based on its own facts and different weight may be placed on the factors depending on the applicant's circumstances and the issues in the hearing.

[65] The test for good character is not perfection. While a panel must consider the seriousness of past misconduct, this must be balanced against any evidence that the applicant has gained insight into the seriousness of their misconduct, expressed sincere remorse, engaged in rehabilitative measures, and has not committed any further misconduct. In order to assure the public that these changes are genuine, and the applicant is ready to take on the professional and ethical responsibilities of a CPA, a sufficient amount of time must have passed since the misconduct. In taking a hard look at the application for membership, the public will be reassured CPA Ontario takes the integrity of its members seriously.

Analysis

[66] Although the Registrar did not take a position at the hearing, the Panel noted that the Registrar was generally supportive of the Applicant's admission to membership with CPA Ontario.

[67] The Panel found that the Applicant, who was self-represented, was credible during their testimony. They did not exaggerate and at all times accepted full responsibility for their actions. The Applicant's evidence was given in a straightforward, candid and thoughtful manner. When asked about their disclosure to their current employer, the Applicant considered this and conceded that they might have been more forthcoming and noted this was a learning opportunity for them from this situation.

[68] The Panel carefully reviewed the evidence respecting the factors to be considered in the assessment of the Applicant's good character.

Nature and Duration of Misconduct

[69] The Applicant acknowledged that their misconduct was extremely serious. As noted in [G.B. v. Chartered Professional Accountants of Ontario](#)²,

[28] As a society, we have, for the most part, come to recognize the seriousness of the dangers of drinking and driving. The criminal offence of which G.B. was convicted reflects society's condemnation of this activity. In addition, the mere fact of a criminal conviction is, in itself, a detraction from one's character.

[70] In this case, the Applicant's poor decisions and criminal conduct resulted in the loss of another individual's life. The Applicant's misconduct had a profound impact on the family and friends of this individual, their community and the Applicant's own family. An offence resulting in the death of another human being is one of the most serious offences that a person can commit.

[71] At the Applicant's parole hearing, the Crown pointed out that the Applicant made a series of bad decisions on the night of the offence. There were several opportunities that evening when the Applicant should have realized that they should not get back in the car and drive while intoxicated. This was not one bad decision, but rather a series of gross errors in judgment that had catastrophic consequences. Also, the Applicant was a novice driver who was prohibited from consuming any alcohol and then driving.

[72] Although it does not minimize the seriousness of the Applicant's misconduct, it is important to note that there was no evidence of an ongoing pattern of drinking and driving either before or after this incident.

[73] While the Applicant did not intend the consequences, this did not detract from their poor judgment. The Panel noted, however, that the Applicant was young and socially inexperienced. The Manitoba Court found that the offence represented an aberration from the Applicant's normal conduct and the Applicant was at a low risk of reoffending.

[74] In conclusion, the Panel found that the Applicant's misconduct was extremely serious, and the Applicant bore a heavy burden to establish that ■■■ was a person of good character as of the date of the hearing.

² *G. B. v Chartered Professional Accountants of Ontario*, 2019 ONCPA 20 (CanLII)

Whether Applicant is Remorseful

- [75] The Panel found that the Applicant's evidence of remorse at the hearing was sincere. The Applicant did not attempt to minimize or find excuses for their misconduct. Nor did they focus on the impact of the events on themselves only. The Applicant showed genuine insight into the impact of their misconduct on others, particularly the victim's family, and expressed heart-felt regret about their poor choices on the night of the accident.
- [76] The Applicant accepted responsibility for the accident from the beginning. The Applicant testified that after they were released from the hospital, they immediately went to the police station and gave an honest account of what had happened. Although there was a gap in time from the criminal charges to the Applicant's agreement to plead guilty, the Panel accepted the Applicant's evidence that their father delayed the legal process out of concern for the Applicant's mental well-being and recovery process. The Applicant eventually dealt directly with their lawyer and agreed to plead guilty.
- [77] When the Applicant was sentenced, the sentencing judge commented on their remorse. The judge believed that the Applicant was "deeply remorseful" and noted that the Applicant apologized to the two other passengers in the car and attempted to apologize to the victim's family.
- [78] The Applicant was cross-examined about whether their reference to winter driving in their application documents to CPA Ontario was an attempt to minimize their responsibility. The Applicant denied any intention on their part to minimize their responsibility. The Applicant testified that they had considered January 9, 2025, communication to be a continuation of their transfer application to CPA Ontario from September 2024 and hence they did not repeat the facts laid out in the transfer application. The Panel found that the reference to winter driving was a fair comment about the factors that resulted in the car crash and it was not intended to deflect from the Applicant's acceptance of responsibility.
- [79] During the hearing, the Applicant became emotional when discussing what they would say to their friend's family. The Panel was impressed that the Applicant returned to Manitoba every year to visit the cemetery where their friend was buried and they did not change their Manitoba phone number in case the friend's family wanted to reach out to them – the Applicant did not try to sweep these sad events away but lived with their catastrophic mistake every day.

Rehabilitation Efforts and the Success of Such Efforts

- [80] Since the events of 2011, the Applicant had gone back to high school, graduated from university, and been admitted to CPA Manitoba. In their personal life, the Applicant had a partner and a child, and they had worked hard to develop a strong support network of personal and work friends. They continued to have the support of their parents and sister.
- [81] Counsel for the Registrar submitted that there was little evidence that the Applicant had engaged in rehabilitative efforts such as counselling and therapy, as well as voluntary and community efforts.
- [82] The Applicant testified that they were profoundly impacted by the AA and Forward Step programs. While they only engaged in counselling for a short period of time (6 months), the Panel accepted that it was clearly impactful on them. The length of time spent in counselling is not necessarily a measure of the results.
- [83] The Panel accepted the Applicant's evidence, corroborated by Witness A and Witness B, that they were aware of the dangers of drinking and driving and would take the necessary steps to avoid getting into situations where this might be a temptation. While the Applicant still drank socially, there was no evidence that there was a current problem with alcohol abuse.
- [84] As for community service, the Applicant faced a number of unique hurdles to achieve their current professional status. At the time of the accident, they were new to Canada and spoke little English. They did not appear to have strong social support and their community's condemnation following the accident exacerbated this issue. Witness A candidly testified that based on their relationship with the Applicant before the accident, they were amazed at how much the Applicant had turned their life around and achieved. The Applicant had clearly come a very long way despite these significant obstacles. It was hard to imagine how the Applicant could have found time to be involved in volunteering.
- [85] The Panel concluded that while the evidence of rehabilitation was not extensive, combined with the Applicant's genuine remorse and unqualified acceptance of responsibility, the Applicant had turned their life around after the disastrous choices made when they were 21 years old.

Applicant's Conduct Since the Misconduct

- [86] No evidence of any misconduct on the part of the Applicant since the incident in 2011 was presented at the hearing.
- [87] The Applicant disclosed their misconduct to both CPA Manitoba and CPA Ontario. The Applicant testified that they disclosed their criminal offence to their Manitoba employer before being hired. They waited to make this disclosure to their Ontario employer, but the Panel accepted the Applicant's explanation that they were overwhelmed with the logistics of the move to Ontario. The Panel appreciated the Applicant's candour when they agreed that it would have been preferable to make full disclosure to the Ontario employer prior to accepting the position.
- [88] The Applicant applied for a criminal record check with the Toronto Police Service and confirmation for the application was received on May 5, 2025. At the time of the hearing, the Applicant had not received the results of the record check, however the Panel found that this effort supported the Applicant's statements that they had not been involved with the criminal justice system since 2014.
- [89] Counsel for the Registrar asked the Applicant if they had applied for a pardon. The Applicant, who was self-represented, did not appear to be familiar with the pardon process but indicated their willingness to apply for a pardon at the earliest available opportunity. When asked by the Registrar's counsel as to the reason for such an application, the Applicant indicated that they wanted to take their son to Disneyworld, which they are unable to do currently. The Panel took this to be further evidence that the Applicant was committed to their path of rehabilitation. Subsequently, counsel for the Registrar advised the Panel that the Applicant was not eligible for a pardon as of the date of the hearing.

The Passage of Time Since the Misconduct

- [90] The events leading to the Applicant's conviction took place 14 years ago and the Applicant was convicted of a serious offence 11 years ago. The Panel found that this period of time was sufficient to demonstrate that there was no pattern of misconduct, and the Applicant had gained the necessary insight into the causes and effects of their misconduct and successfully been rehabilitated.

Conclusion about Applicant's Good Character

- [91] The Panel unanimously found that on a balance of probabilities, the Applicant had established that they are a person of good character as of the date of the hearing. While

the misconduct of the Applicant in 2011 was extremely serious as the Applicant's poor choices resulted in the death of a person, the Panel found that the Applicant had gained insight and expressed genuine remorse. The evidence before the Panel was that the Applicant was fully rehabilitated and had turned their life around in the 14 years following the criminal offences.

DATED this 7th day of August, 2025

A handwritten signature in black ink that reads "Richa Khanna". The signature is written in a cursive style with a horizontal line under the name.

Richa Khanna, CPA, CA, LPA
Admission and Registration Committee – Deputy Chair

Members of the Panel

Edward Asare-Quansah, CPA, CA
Nancy Tran, Public Representative

Independent Legal Counsel

Susan J. Heakes, Barrister & Solicitor