

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

**ADMISSION AND REGISTRATION COMMITTEE**

**IN THE MATTER OF:** A [REDACTED] M [REDACTED], an Applicant applying to be admitted as a member under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended

**TO:** A [REDACTED] M [REDACTED]

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

**NOTICE OF REFERRAL FOR A HEARING**

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

**THE GROUNDS FOR THE REQUEST ARE:**

1. The Applicant applied for membership with CPA Ontario on May 14, 2024. Having reviewed the application for membership, I am not satisfied that the Applicant has provided evidence of good character as required under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission.
2. In their application for membership, the Applicant answered “yes” to the question “Are you or have you ever been, subject to a disciplinary proceeding by an academic institution or a professional or regulatory body, or is there any complaint or allegations outstanding against you?”
3. The Applicant disclosed that on August 20, 2024, they received a disciplinary suspension from their employer, the Canada Revenue Agency (“CRA”) for contravening the CRA’s *Code of Integrity and Professional Conduct* by applying for and receiving Canada Emergency Response Benefits (“CERB”) payments to which they were not entitled.
4. The particulars of the contravention are as follows:
  - a. The CERB (established under the *Canada Emergency Response Benefit Act*) provided financial support to employed and self-employed Canadians who were directly affected by the COVID-19 pandemic, providing eligible workers with \$2,000 per 4-week benefits period.

- b. Between April 16, 2020 and June 2, 2020, while the Applicant was employed by the CRA, the Applicant applied for and received CERB benefits for two benefits periods (from March 15 to May 9, 2020) totalling \$4,000.
  - c. In July 2023, the Internal Affairs Division (“IAD”) of the CRA commenced a review of the Applicant’s CERB payments after the Collections Verification Branch of the CRA identified that some CRA employees had applied for and received CERB payments for which they may have been ineligible.
  - d. On October 19, 2023, the Applicant received a letter from the CRA stating that the IAD had determined that the Applicant was ineligible to receive the CERB because they earned more than \$1,000 of employment income during the applicable payment period.
  - e. On October 26, 2023, the Applicant was sent a notice of redetermination from the CRA stating that they were not eligible for the CERB and were required to repay the \$4,000.
  - f. On December 11, 2023, the Applicant was sent a notice of collection from the CRA requesting repayment of the \$4,000.
  - g. On December 12, 2023, the Applicant repaid the \$4,000 to the CRA.
  - h. On January 5, 2024, the CRA provided the Applicant with a report from the IAD dated December 22, 2023 concluding that the Applicant’s receipt of CERB payments for which they were not eligible was in breach of the CRA *Code of Integrity and Professional Conduct*, and constituted fraud as defined in the CRA’s Internal Fraud Control Directive.
  - i. On August 20, 2024, following a disciplinary hearing on January 10, 2024, the CRA issued the Applicant a Notice of Disciplinary Action concluding that the Applicant contravened the CRA *Code of Integrity and Professional Conduct* by committing misconduct which may be harmful to the CRA’s reputation. The CRA issued the Applicant a suspension without pay for 10 days (75 hours).
5. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

April 16, 2025

Date



Heidi Franken, CPA, CA  
Vice-President, Registrar