

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: K [REDACTED] N [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, and Section 15: Credibility on Admission, as amended

TO: K [REDACTED] N [REDACTED]

AND TO: The Admission and Registration Committee

NOTICE OF REFERRAL FOR A HEARING

Pursuant to sections 14 and 15 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 September 18, 2023. Having reviewed the application for membership:
 - a. I am not satisfied that the Applicant has provided evidence of good character as required; and
 - b. This is a circumstance where the evaluation of the application for membership requires assessment of the Applicant's credibility.


As such, I am referring the Applicant for such assessments in accordance with sections 14 and 15 of Regulation 7-1 Admission to Membership, Obligations and Standing.

2. The Applicant has been a student of CPA Ontario since March 4, 2019.
3. On October 12, 2021, the Applicant was convicted of one count of failure or refusal to comply with a demand, under subsection 320.15(1) of the *Criminal Code of Canada*.
4. The particulars of the offence are as follows:
 - a. On December 29, 2019 at approximately 2:32 a.m., Constable D [REDACTED] W [REDACTED] of the Whitby Ontario Provincial Police ("OPP") detachment was on duty and monitoring traffic at Highway 401 and Whites Road in the City of Pickering, Ontario.

- b. At this time, Constable W■■■■ observed a vehicle that appeared to ■■■■ to be travelling in excess of the posted speed limit of 100km per hour.
 - c. Constable W■■■■ used a Light Detection and Ranging (“LIDAR”) speed measuring device and confirmed that the vehicle was travelling in excess of the posted speed limit.
 - d. As a result, Constable W■■■■ pursued the vehicle and conducted a traffic stop, identifying the driver of the vehicle as the Applicant.
 - e. At this time, Constable W■■■■ made several observations of the Applicant, including:
 - i. That they appeared to be lethargic;
 - ii. They had bloodshot and watery eyes;
 - iii. There was a distinct and obvious odour of alcoholic beverage on the Applicant’s breath as they spoke; and
 - iv. When questioned if they consumed alcohol, the Applicant responded that they consumed alcohol “yesterday”. As it was approximately 2:46 a.m. at the time, “yesterday” was only a few hours prior.
 - f. Constable W■■■■ requested that the Applicant accompany ■■■■ to the police cruiser for the purpose of a roadside screening device test. An Approved Screening Device (“ASD”) demand was read to the Applicant at 2:50 a.m.
 - g. Constable W■■■■ explained and demonstrated to the Applicant how to provide a sample and asked the Applicant if they understood. The Applicant advised they did.
 - h. Constable W■■■■ provided the ASD to the Applicant.
 - i. In total, the Applicant was given seven different opportunities to blow on the ASD to provide a sample, all of which were not suitable. During the span of the seven opportunities, Constable W■■■■ offered additional explanations and demonstrations to no avail.
 - j. After the seventh failed attempt, Constable W■■■■ arrested the Applicant for failure to comply with a demand at 2:59 a.m. Prior to this, the Applicant was cautioned twice about being charged with failure to comply.
5. On October 12, 2021, the Applicant pled guilty to one count of failure or refusal to comply with a demand.
 6. On October 12, 2021, the Applicant was sentenced to:
 - a. A 12-month driving prohibition; and
 - b. Payment of a \$2,500 fine with a \$750 victim surcharge, to be paid within 12 months.

7. At no time did the Applicant report [REDACTED] criminal charges or conviction to CPA Ontario.
8. On September 18, 2023, the Applicant applied for membership with CPA Ontario. [REDACTED] answered “no” 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?”
9. In or about February 2024, while processing the Applicant’s membership application, CPA Ontario became aware of public reports regarding the Applicant’s undisclosed criminal history, including the fact that the OPP laid a charge against the Applicant for “failure/refusal to comply with demand” in and around December 2019 or January 2020.
10. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

March 12, 2025
Date


Heidi Franken, CPA, CA
Vice-President, Registrar