

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **SEIJA MOORE (NÉE MAKELAINEN)**, under
Rule 201.1 of the CPA Code of Professional Conduct.

BETWEEN:

**Chartered Professional Accountants of Ontario
Professional Conduct Committee**

-and-

Seija Moore (née Makelainen)

APPEARANCES:

For the Professional Conduct Committee:	Lindsay Bandini, Counsel
For Seija Moore (née Makelainen):	Present Brian MacIvor and Lauren Andrew, Counsel
Heard:	January 21 and March 21, 2025
Order effective	March 21, 2025
Release of written reasons:	June 3, 2025

**REASONS FOR THE DECISION DATED FEBRUARY 19, 2025 AND ORDER MADE MARCH
21, 2025**

I. OVERVIEW

- [1] The Professional Conduct Committee (“PCC”) of the Chartered Professional Accountants of Ontario (“CPA Ontario”) made an Allegation that Seija Moore (“the Member”) failed to act in a manner which maintained the good reputation of the profession as a result of being convicted of sexual interference and sexual exploitation contrary to sections 151 and 153(1)(a) of the *Criminal Code of Canada*.
- [2] This hearing was held to determine whether the Allegation was established, whether the PCC has proved on a balance of probabilities that the Member’s conduct breached Rule 201.1 of the CPA Ontario Rules of Professional Conduct, and whether the conduct amounted to

professional misconduct.

- [3] The Member executed an Agreed Statement of Facts (“ASF”) in which she admitted the facts of the arrest, convictions, and sentence for the offences of sexual interference and sexual exploitation.

II. THE COMPLAINT AND ALLEGATIONS

- [4] On June 12, 2023, the Member was convicted of sexual assault, sexual interference, and sexual exploitation contrary to sections 271, 151 and 153(1)(a) of the *Criminal Code*, respectively. The conviction for sexual assault was stayed pursuant to *R. v. Kienapple*.¹ The Member was sentenced to a custodial sentence of three years. The Member also received several ancillary orders in addition to the custodial sentence. The orders included a 10-year Weapons Prohibition, a Restitution Order in the amount of \$5,700 payable to the victim, an order to provide a DNA sample, an Order to comply with the *Sex Offender Information Registration Act* (SOIRA) for 20 years, and a section 161 Prohibition Order for 10 years.²
- [5] The offences took place between September 1, 2009 and October 31, 2010. The Member was not a member of CPA Ontario at the time. She obtained her Chartered Accountant and Chartered Professional Accountant designations in 2013. She notified CPA Ontario about the three charges against her as part of the Firm Registration Application process on October 24, 2022. Upon being convicted of the offences, the Member filed a self-reported complaint on September 19, 2023, notifying CPA Ontario of the convictions.
- [6] The PCC’s initial Allegation alleged that the Member failed to act in a manner which maintained the good reputation of the profession as a result of being convicted contrary to Rule 201.1 of the Rules of Professional Conduct. Following the hearing, the Panel alerted the parties to the fact that the Rules of Professional Conduct were repealed and replaced by the CPA Ontario Code of Professional Conduct and that the latter was in place at the time of the Member’s convictions. Rule 201.1 in the CPA Ontario Code of Professional Conduct is the equivalent rule about the maintenance of the good reputation of the profession.
- [7] The parties agreed to amend the Allegation, and on May 21, 2025, the PCC filed an Amended Allegation alleging that the Member failed to act in a manner which maintained the good reputation of the profession as a result of being convicted contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct.

III. PRELIMINARY ISSUES

Does the Discipline Committee have jurisdiction to consider pre-membership conduct?

- [8] Counsel for the Member raised one preliminary issue regarding jurisdiction. The Member argued that the Panel does not have jurisdiction to consider whether conduct that a member engaged in prior to becoming a member – “pre-membership conduct” – may constitute professional misconduct. According to the Member, the Panel only has jurisdiction to consider

¹ The *Kienapple* principle prevents an individual from being convicted of multiple offences arising from the same set of facts.

² The terms of the 161 Prohibition Order are found at para. 30 of these Reasons.

conduct that a member engaged in after becoming a member. The PCC disagreed and argued that the Panel does have jurisdiction to consider pre-membership conduct.

- [9] After reviewing the material that was filed by both parties and hearing submissions on this preliminary issue, the Panel found that it did have jurisdiction to consider pre-membership conduct in this case. The panel reached this conclusion for the following reasons.
- [10] First, the Panel agrees that up until this case, no panel of the Discipline Committee of CPA Ontario had considered the issue of whether it has jurisdiction to consider pre-membership conduct. Both parties agree on this point. To that end, both the Member and the PCC provided the Panel with decisions from other regulators that have considered the issue of jurisdiction over pre-membership conduct. While the Panel carefully considered these decisions, it found them to be of limited value because each of the regulators were governed by a different framework.
- [11] The Member, for instance, relied heavily on the Divisional Court's decision in *Leung*.³ The Member pointed to *Leung* to argue that the Discipline Committee of CPA Ontario can only consider pre-membership conduct that falls into one of two categories: i) conduct that may be seen as "continuing" into the time of membership and ii) conduct that resulted in the fraudulent procurement of a license. As the pre-membership conduct in this case does not fall into either of the categories, the Member claimed that the Panel therefore has no jurisdiction to consider it.
- [12] To the extent that the Member argued that *Leung* applies expansively to all regulators and is effectively binding on this Panel, the Panel disagrees. The decision in *Leung* must be read within the context of that case and the framework that governs the Professional Engineers of Ontario. After reviewing the wording of the relevant sections of the *Professional Engineers Act*, the Divisional Court in *Leung* concluded that the Discipline Committee below did not err in finding that it could not consider Leung's pre-membership conduct. But in arriving at that conclusion, the Divisional Court rested on the fact that there were gaps in the legislation, and that there were alternate forms for the Professional Engineers of Ontario to regulate pre-membership conduct including, for instance, through section 40 of the *Professional Engineers Act*.⁴ Neither can be said about the case here.
- [13] The fact that the decision in *Leung* was based on the specific language of the legislation at issue in that case is precisely why other regulators have given its reasoning limited weight, including the Ontario College of Teachers in *Byam*⁵ and the Discipline Committee of the Ontario College of Social Workers and Social Service Workers in *Kline*.⁶
- [14] Second, the Panel finds that the language of the CPA Ontario Code of Professional Conduct, which governs members of CPA Ontario, supports a finding that the Discipline Committee has jurisdiction to consider pre-membership conduct. For example, Rule 102.1 of the CPA

³ [Association of Professional Engineers of Ontario v. Leung, 2018 ONSC 4527](#) ["Leung"]

⁴ *Leung* at paras. 47 – 48

⁵ [Ontario College of Teachers v. Byam, 2022 ONOCT 20](#) at para. 83

⁶ [Ontario College of Social Workers and Social Service Workers v. Kline](#), 2019 ONCSWSSW 3 at para. 87

Ontario Code of Professional Conduct requires that “Members or firms” shall promptly report illegal activities. Specifically, Rule 102.1 sets out:

102.1 Illegal activities

Members or firms shall promptly notify CPA Ontario after having been, in any jurisdiction:

- (a) convicted of an offence of fraud, theft, forgery, money-laundering, extortion, counterfeiting, criminal organization activities, charging criminal interest rates, financing terrorism or similar offences related to financial matters or convicted of an offence of conspiring or attempting to commit such offences;
- (b) convicted of any other serious criminal offence that is not related to financial matters but which involves conduct that is of such a nature that it diminishes the good reputation of the profession or fails to serve the public interest;
- (c) convicted of any criminal offence that is a repeat offence;
- (d) found guilty of a violation of the provisions of any securities legislation or having entered into a settlement agreement with respect to such matters;
- (e) found guilty of a violation of the provisions of any tax legislation that involves, explicitly or implicitly, dishonesty on the part of the member or firm, or having entered into a settlement agreement with respect to such matters; or
- (f) discharged absolutely or upon condition after pleading guilty to or being found guilty of an offence described in (a), (b), (c), (d) or (e) above.

[15] Rule 102.1 does not place any temporal limits on the reporting requirement. It does not, for example, require only the reporting of convictions for conduct that the Member engaged in while the Member was a member of CPA Ontario. The relevant event that triggers the reporting is the conviction and not conduct. So long as the conviction occurred while the Member was a member of CPA Ontario, the Member is required to report. The relevant date is the date of the conviction, not the date of the conduct.

[16] The language of Rule 201 provides further support in favour of finding that the jurisdiction exists. Rule 201 is concerned with the maintenance of the good reputation of the profession. Rule 201.1 states that:

A member or firm shall act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and serve the public interest.

[17] Rule 201.2 sets out a rebuttable presumption for members who have been convicted of or found guilty of certain offences. A rebuttable presumption means that it is assumed, unless proven otherwise, that the member’s conduct constitutes professional misconduct. Where a member is charged under Rule 201.1 on account of any matter referred to in Rule 102.1(a), (c), (d) and (e) – as set out above – there is a rebuttable presumption that the member has

failed to maintain the good reputation of the profession or serve the public interest. Again, there is no reference to the timing of the conduct that underlies the convictions or findings of guilt. Whether the conduct took place before or after membership into CPA Ontario, if the conduct resulted in a conviction or finding of guilt that falls under (a), (c), (d) or (e), the presumption is professional misconduct.

- [18] In this case, the Member's convictions fall under Rule 102.1(b): a serious criminal offence that is not related to financial matters, but which involves conduct that is of such a nature that it diminishes the good reputation of the profession or fails to serve the public interest. As such, the rebuttable presumption does not apply to the Member. However, this does not mean that CPA Ontario has no jurisdiction to consider the conduct, but only that the onus remains on the PCC to prove that the convictions amount to professional misconduct.
- [19] Finally, adopting the Member's argument would create a gap in oversight. A member who engaged in criminal conduct prior to becoming a member, but was convicted after becoming a member would escape scrutiny. In contrast, a person who engaged in the same conduct but was convicted before seeking membership would face scrutiny during the admission process. The Member's interpretation gives a windfall to those whose criminal conduct happened to go undetected at the time of entrance into CPA Ontario membership. This is particularly concerning given the seriousness of the offences involving victims such as the one here – a young person who was sexually exploited. Delayed reporting in these cases is not uncommon.
- [20] The Panel therefore concludes that, when the CPA Ontario Code of Professional Conduct is read harmoniously, there is no gap in oversight. Members are required to report criminal convictions regardless of whether the underlying conduct took place before or after becoming a member of CPA Ontario. Such reporting would serve little purpose if it was not to enable the regulator to exercise oversight over pre-membership conduct of this nature.

IV. ISSUES ON MISCONDUCT

- [21] The Panel proceeded to consider the following issues:
- a) Did the evidence establish, on a balance of probabilities, the facts on which the Amended Allegation by the PCC was based?
 - b) If the facts alleged by the PCC are established on the evidence on a balance of probabilities, do the facts constitute professional misconduct?

V. DECISION

- [22] The Panel found that the evidence presented by the PCC established, on a balance of probabilities, the facts on which the Amended Allegation was based.
- [23] The Panel was satisfied that the Amended Allegation as alleged constituted a breach of Rule 201.1 of the CPA Ontario Code of Professional Conduct in that the Member failed to act in a manner which would maintain the good reputation of the profession and serve the public

interest.

VI. REASONS FOR THE DECISION ON MISCONDUCT

Findings Regarding the Conduct of the Member

- [24] The parties filed a Joint Document Brief (Exhibit 1) which contained documents relating to the Member's conviction and sentencing as well as her membership records with CPA Ontario. These documents included the Reasons for Judgment and Reasons for Sentence in the Member's criminal matter. The parties also filed an ASF (Exhibit 2).
- [25] The Panel is mindful of the fact that a publication ban pursuant to section 486.4(1) of the *Criminal Code* applies to the Reasons for Judgment and Reasons for Sentence in the Member's criminal matter. The publication ban prohibits the publication of any information that could identify the victim. As a result, the Panel has anonymized certain information in these reasons in a way that balances the need to comply with the publication ban but also ensures that the reasons accurately reflect our findings.
- [26] The ASF can be summarized as follows.
- [27] On January 15, 2021, the Member was arrested for sexual offences that took place between September 1, 2009 and October 31, 2010. The Member was charged with sexual assault, sexual interference, and sexual exploitation contrary to sections 271, 151 and 153(1)(a) of the *Criminal Code*, respectively.
- [28] The offences took place while the Member was an instructor with a youth leadership organization. At the time, the Member was 21 years old. During her tenure as an instructor, the Member was responsible for teaching course materials to three students who were studying to take an exam to be promoted within the organization. One of those students was the 15-year-old victim of these offences.
- [29] The Member initiated a relationship with the 15-year-old victim which lasted approximately one year and included sexual intercourse.
- [30] On June 12, 2023, following a three-day trial, the Member was convicted of all three charges by Justice Burton of the Ontario Court of Justice in Thunder Bay, Ontario. Justice Burton concluded that given the victim's age (15 years old), he was unable to give legal consent to the sexual activity that took place between him and the Member. Justice Burton also concluded that the Member was aware of the victim's age and that she was in a position of trust or authority towards the victim given their roles in the organization and her teacher-student relationship with the victim.
- [31] On December 1, 2023, Justice Burton sentenced the Member to a custodial sentence of three years for the sexual interference and sexual exploitation convictions. The conviction for sexual assault was stayed pursuant to *R. v. Kienapple*. In addition to this custodial sentence, the following ancillary orders were also imposed on the Member:
- (i) Weapons Prohibition Order pursuant of section 109 of the *Criminal Code* preventing Moore from possessing any firearms, crossbow, restricted weapon,

ammunition, and explosive substances for a period of 10 years.

- (ii) Restitution Order pursuant to section 738 of the *Criminal Code* for Moore to pay \$5,700 to the victim.
- (iii) DNA order.
- (iv) Order to comply with SOIRA for a period of 20 years pursuant to the provisions of Section 490.012 of the *Criminal Code*.
- (v) A *Criminal Code* section 161 Prohibition Order for a period of 10 years:
 - i. Prohibited from attending a playground, public swimming area, splash pad, daycare, school or community center or other place where persons under the age of 16 years are present or can reasonably be expected to be present, except, in the company of or directly in relation to, your own children.
 - ii. Prohibited from seeking, obtaining, or continuing any employment, whether or not the employment is remunerated or becoming or being a volunteer in a capacity that involves being in a position of trust or authority towards persons under the age of sixteen years.
 - iii. Prohibited from being within 250 meters of the victim's addresses specified in the order.
 - iv. Restricted from contact or communication in anyway, either directly or indirectly, by any physical electronic or other means, with the victim.

[32] The Member agreed that had her conduct occurred while she was a member of CPA Ontario, her conduct would have constituted professional misconduct pursuant to Rule 201.1 of CPA Ontario's Code of Professional Conduct.

Finding of Professional Misconduct

[33] The Panel agrees that the Member acted in a manner that failed to maintain the good reputation of the profession. The Member was convicted of very serious criminal offences. The judge in the criminal proceedings found that the Member committed sexual offences against a young person over whom she was in a position of trust. The sentence she received – three years in the penitentiary – illustrates the seriousness of the offences for which she was convicted.

[34] The fact that the conduct underlying the convictions took place before the Member became a member of CPA Ontario does not shield her from a finding of professional misconduct. The Member acknowledged that if her conduct had occurred while she was a member of CPA Ontario, her conduct would constitute professional misconduct. If these convictions would damage the reputation of the profession had they occurred in 2013 when the Member

became a member, it is not apparent why they would not also damage the reputation of the profession when they took place only a few years prior. The seriousness of the offence remains the same whether the conduct took place before or after the Member was admitted to CPA Ontario.

- [35] Furthermore, it is not only the underlying conduct, but also the fact of being convicted of such serious offences and receiving significant penalties that undermines the good reputation of the profession. While the Member is currently on parole, having served the custodial portion of her sentence, she remains subject to a weapons prohibition, a section 161 prohibition order and will be on the Sex Offender Registry for 20 years (until 2043). Any accountant who has been convicted of such serious criminal offences and who is now labelled a “sex offender” erodes public confidence in the profession.

Is the good character test applicable in assessing professional misconduct under Rule 201.1?

- [36] Counsel for the Member suggested that if this Panel concluded that it had jurisdiction to consider pre-membership conduct, it ought to ask whether the conduct affects the “current suitability” of the Member to practice when assessing whether the Member has committed professional misconduct. The Member suggested incorporating principles from the “good character” test into the “current suitability” analysis. Such factors could include the nature and duration of the misconduct, whether the Member is remorseful, the rehabilitative efforts of the Member, the Member’s conduct since the misconduct, and the passage of time since the misconduct.
- [37] The Panel disagrees with the Member’s suggestion. The Discipline Committee of CPA Ontario is a creature of statute. Under the governing legislation, the good character test is applicable in only two situations:
- i) under Regulation 6-1, section 3.1.1 during a good character hearing before the Admission and Registration Committee to determine suitability to enter the profession; and
 - ii) under Regulation 6-2, section 30 and following, during an application for readmission before the Discipline Committee.
- [38] Regulation 6-1 does not apply to the Discipline Committee. A separate committee – the Admission and Registration Committee – considers good character matters. While Regulation 6-2 does apply to the Discipline Committee, it is limited to considerations of applications for readmission, which the present hearing is not. As a statutory body, a panel of the Discipline Committee simply has no ability or authority to expand its powers to apply the good character test to determine whether the Member’s convictions constitute professional misconduct.
- [39] Having found that CPA Ontario has jurisdiction to consider pre-membership conduct, the Panel concludes that the Amended Allegation, having been proven on the evidence, constitutes a breach of Rule 201.1 and constitutes professional misconduct.

VII. DECISION AS TO SANCTION

- [40] The PCC sought the following sanctions: revocation of the Member's membership with CPA Ontario, a fine of \$30,000 and publicity in accordance with Regulation 6-2.
- [41] The Member joined the PCC on the fine amount and publicity in accordance with Regulation 6-2, sections 45, 48, 50 and 52. The Member argued however that instead of revocation, a 6-month suspension coupled with conditions to continued membership and/or additional training was appropriate in the circumstances of this case.
- [42] After considering the jurisprudence and the submissions of the parties, the Panel concluded that the appropriate sanction was revocation, a fine of \$20,000 payable to CPA Ontario by March 21, 2026, and that Notice of the Decision and Order disclosing the Member's name is to be given by publication on the CPA Ontario website and in the *Chronicle-Journal* newspaper in Thunder Bay.

VIII. REASONS FOR THE DECISION AS TO SANCTION

- [43] In any discipline proceeding, a Panel must consider all principles of sanction and may have a view to those articulated in section 15 of Regulation 6-2.⁷ In applying these principles, the Panel concluded that a significant penalty was necessary to protect members of the public, to deter other members from engaging in misconduct and to maintain the public's confidence in the profession.

Revocation vs Suspension

- [44] When considering the appropriate sanction, the Panel must consider both the aggravating and mitigating factors in the matter. There are several mitigating factors present here. The Member has no prior discipline history with CPA Ontario. The conduct underlying the convictions is dated and took place prior to the Member becoming a member. Although the Member did not testify at this hearing, the judge in her criminal proceedings accepted that she expressed remorse, and that the Member underwent significant counselling. The Panel accepts these findings and recognizes that the Member has made significant efforts at rehabilitation. The Panel also recognizes that the Member cooperated with CPA Ontario by reporting her charges and convictions, though this is assuaged by the fact that she was required to report her convictions. The Member did, however, enter an Agreed Statement of Facts with respect to the facts that underly the Amended Allegation. As the PCC itself notes, this is entitled to some mitigation.
- [45] There are also several aggravating factors present in this case. The seriousness of the misconduct cannot be overstated, particularly given that the victim was a vulnerable person. This was not an isolated incident; it took place over the course of almost a year, and involved dishonest behaviour. The trial judge in the criminal proceeding found that the Member was the one who initiated the relationship, that she was aware of the victim's age, and that she made efforts to hide the relationship knowing it was illegal. The misconduct also involved ethical violations. The Member was convicted of sexual exploitation which means she was in

⁷ [Regulation 6-2](#)

a position of trust over the victim when she committed the offences.

- [46] When determining the appropriate sanctions in this matter, the Panel also considered specific and general deterrence. The Panel agrees with the Member that there is no need for specific deterrence in this case – the Member was already charged and convicted, has received a criminal record and served time in custody. Specific deterrence has already been met by the criminal process.
- [47] General deterrence, however, remains important. In matters where members of the profession, who are trusted upon to conduct themselves with the highest degree of integrity, are convicted of serious criminal offences that stain the reputation of the profession, the ultimate sanction must be imposed: revocation of membership. A suspension is simply not sufficient. Revocation sends a clear message to the public and members of the profession that convictions for such morally repugnant conduct as that before us will not be tolerated. Similar cases involving convictions for serious criminal conduct, both before CPA Ontario and other regulatory bodies, have led to revocation. The reputation of the profession must be at the forefront of our analysis, as it is more important than the fortunes of any individual.⁸

The Consideration of Good Character on Penalty

- [48] Counsel for the Member argued that this Panel can pre-emptively apply the criteria on an application for readmission to prevent revocation in this case. In Counsel's words, "[i]t would be inefficient to revoke a member's license for historical pre-membership conduct only to have them be eligible for readmission almost immediately." Counsel noted that on an application for readmission, the issue is whether the applicant is of good character today, and that the Member's present character is suitable for continued membership.
- [49] Again, the Panel disagrees with the Member's invitation to import the criteria of good character into this hearing. The Discipline Committee of CPA Ontario is a creature of statute, and this Panel cannot expand its powers beyond what its legislation permits.
- [50] It may very well be that the Member could one day be readmitted into the profession after establishing that she is a person of good character, despite her convictions and sentence for these very serious offences. However, that is an issue for a future panel with the authority to consider it. It is not the matter before us.

The Appropriate Fine Amount

- [51] The PCC and the Member both agreed that a fine was appropriate in this case, and both proposed a fine in the amount of \$30,000. The Panel was presented with comparable cases where members had been convicted of serious criminal offences and received fines ranging from \$5,000 to \$60,000. One such case was *Kasaj*⁹ where the Panel there imposed a fine of \$40,000 in addition to revocation of membership. As in this case, the basis of the revocation in *Kasaj* was the Member's criminal convictions. However, *Kasaj* included additional aggravating factors – *Kasaj* made false statements to CPA Ontario on multiple occasions and concealed the fact of his being charged and convicted of a criminal. While the Panel agrees

⁸ [*Law Society of Upper Canada v. Peter Brian Budd*, 2011 ONLSAP 2](#) at para. 41

⁹ [*Chartered Professional Accountants of Ontario v. Kasaj*, 2024 ONCPA 10](#)

that a fine is an appropriate sanction here, given the mitigating factors present in this case, and the differences between this case and *Kasaj*, the Panel finds that the appropriate fine amount is \$20,000.

IX. COSTS

- [52] The law is settled that an order for costs with respect to the disciplinary proceeding is not a penalty. Costs are intended to indemnify the PCC, based on the underlying principle that the profession should not bear the costs of members, such as the Member, who choose to abandon their professional obligations.
- [53] Costs are awarded at the discretion of the Discipline Committee. It has become customary for the PCC to file a Costs Outline and to seek 2/3 of the costs incurred in the investigation and prosecution of the matter. While the Panel considered the Member's request for costs,¹⁰ the Panel does not agree that there is a basis to depart from what is customary.
- [54] The PCC presented a Bill of Costs (Exhibit 3) for the Panel's consideration. It totals \$17,070.86, 2/3 of which is approximately \$11,000, the amount sought by the PCC.
- [55] The Panel ordered a costs award of \$11,000, payable to CPA Ontario by March 21, 2026.

DATED this 3rd day of June, 2025



Alexandra Finkel, CPA, CA
Discipline Committee – Deputy Chair

Members of the Panel

Hardeep Brar, CPA, CGA
John Wilkinson, Public Representative
Catherine Wong, CPA, CA

Independent Legal Counsel

Janani Shanmuganathan, Barrister & Solicitor

¹⁰ The Member requested costs in the amount of \$6,200 which included the costs associated with appearances at the hearing but did not include the costs of the additional preparation that took place between December 6, 2024 and the hearing date.