

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

ADMISSION AND REGISTRATION COMMITTEE

IN THE MATTER OF: J [REDACTED] D [REDACTED] B [REDACTED], an Applicant applying to be admitted as a member of CPA Ontario under Regulation 7-1: Admission to Membership, Obligations and Standing, Section 14: Good Character on Admission, as amended

TO: J [REDACTED] D [REDACTED] B [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 via the provincial transfer pathway on October 22, 2025. 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 was admitted as a member of the Ordre des comptables en management agréés du Québec (“CMA Québec”) on October 20, 2011, before automatically being admitted as a member of the Ordre des comptables professionnels agréés du Québec (“CPA Québec”) on May 16, 2012, upon unification of the CA, CGA, and CMA designations.
3. In their application for membership to CPA Ontario, the Applicant answered “yes” to the question “Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary proceeding?”
4. In their application for membership to CPA Ontario, the Applicant wrote that they were “found guilty of signing an audithor [sic] report and was suspended for two months” in response to the request for an explanation of their declaration.
5. The particulars of the incidents are as follows:
 - a. At all relevant times, the Applicant did not hold a public accountancy permit with CPA Québec.

- b. At all relevant times, the Applicant did not hold membership or a public accounting license with CPA Ontario.
- c. On or about January 19, 2021, in Ottawa, Ontario, the Applicant drafted, performed, issued and/or signed an Independent Auditor's Report on the financial statements of an electoral candidate ("Candidate A") in a municipal election held in the Province of Ontario for the fiscal year of the campaign period beginning on July 16, 2020, and ending on November 19, 2020 ("the Report").
- d. By drafting, performing, and signing this report, the Applicant conducted an audit engagement and practised within the professional sphere of public accountancy.
- e. On or about February 3, 2021, in Orléans, Ontario, the Applicant made a statement in their mandatory annual declaration for 2021-2022 to CPA Québec, indicating that they had not practised public accountancy between April 1, 2020 and March 31, 2021.
- f. On or about October 24, 2022, in Ottawa, Ontario, the Applicant sought an audit mandate from the election campaign representative of a second electoral candidate ("Candidate B") in a municipal election. In doing so, the Applicant claimed that he possessed the competencies required to carry out an audit mandate for Candidate B.
- g. Between November 6 and 18, 2022, the Applicant exchanged emails with Candidate B's representative(s) regarding his fees, the documents required to carry out the audit engagement, and communicating with the chartered professional accountant who had conducted the audit for Candidate B in a previous election.
- h. On or about November 19, 2022, the Applicant sent a text message to Candidate B's representative stating that he would not be able to offer the audit service to Candidate B due to "new responsibilities".
- i. On November 22, 2022, the Office of the Syndic of CPA Québec received a request for an investigation and a disciplinary investigation was opened against the Applicant.
- j. A disciplinary complaint against the Applicant was heard by the Disciplinary Council of CPA Québec over a period of 6 days from July 13, 2023 to November 8, 2024.
- k. By way of written reasons dated January 29, 2025, the Disciplinary Council of CPA Québec found the Applicant guilty of the following offences:
 - i. In Ottawa, on or about January 19, 2021, the Applicant issued an audit report on the accounts relating to the financial statements of Candidate A's election campaign for the financial period beginning July 16, 2020 and ending November 19, 2020, while they did not hold a public accountancy permit, all in contravention of section 5 of the *Chartered Professional Accountants Act*, chapter C-48.1, then in force;
 - ii. In Orléans, Ontario, on or about February 3, 2021, the Applicant, in relation to their mandatory annual declaration to the Order for the 2021-2022 period, made

an erroneous or misleading declaration on the form by indicating that they had not practised public accountancy between April 1, 2020 and March 31, 2021, whereas they had issued and signed an audit report of the accounts relating to the financial statements of the election campaign of Candidate A for the financial year of the campaign period beginning July 16, 2020 and ending November 19, 2020, thereby contravening section 61 of the *Code of Ethics of Chartered Professional Accountants*, CQLR, c. C-48.1, r. 6, then in force;

iii. On or about October 24, 2022, the Applicant, practising in Ottawa, misrepresented their qualifications by leading their clients, the election campaign of Candidate B, to believe that they had the skills required to prepare an audit report when they did not hold a public accountancy licence, this being in contravention of section 24 of the *Code of Ethics of Chartered Professional Accountants*, chapter C-48.1, r. 6, then in force, and section 60.2 of the *Professional Code*, CQLR c. C-26.

l. On June 12, 2025, the Disciplinary Council of CPA Québec sanctioned the Applicant with:

i. A total period of disbarment of 60 days, inclusive of three 30-day periods, two of which were to be served concurrently;

ii. A fine of \$2,500;

iii. Publication of a notice of the decision in a newspaper circulating in the place of the Applicant's professional domicile; and

iv. Costs.

m. The Applicant was suspended as a member of CPA Québec from July 18, 2025.

n. The Applicant was re-enrolled as a member of CPA Québec on September 16, 2025.

6. I have determined that the Applicant otherwise meets all the criteria for admission to membership.

April 29, 2026

Date



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