

IN THE MATTER OF
**CHARTERED PROFESSIONAL ACCOUNTANTS
OF BRITISH COLUMBIA**

("CPABC")

AND
A COMPLAINT AGAINST

SAFIYA IBRAHIM ELSHAZLY
(aka Safia Elshazli, Safiya Elsha, and Safiya Ibrahim)

("RESPONDENT")

DECISION

1. The Statement of Complaint alleges multiple violations by the Respondent of the *CPABC Code of Professional Conduct*. The allegations relate to fraudulent misrepresentations the Respondent made to employers, recruiters, clients, and CPABC, that she had work experience and qualifications which she did not, and that she held the CPA designation when she did not.
2. The facts are not in dispute. In an Agreed Statement of Facts and in her testimony at the hearing, the Respondent admitted that all of the allegations in the Statement of Complaint were correct and true.

Background

3. In 2016, the Respondent completed an Associate Degree in Business Administration at Douglas College, and in 2019 she entered the CPABC Professional Education Program ("CPA PEP").
4. In May of 2021, the Respondent passed the CPABC Common Final Examination ("CFE"). She then had 7 years to complete the practical experience required to become a Chartered Professional Accountant and receive the CPA designation, which required a minimum 30 months of paid, relevant, and progressive work experience.
5. Seven months before passing the CFE, in November of 2020, the Respondent engaged a recruiting agency to help her find employment. The resume she gave to the agency stated falsely that she was a "Chartered Professional Accountant (CPA) 2019", and described her experience and employment history as a "Senior Accountant (Public practice)" since 2015, and as an "Intermediate Accountant (Industry)" from 2007 to 2015.

6. Relying on the information in her resume, which the Respondent confirmed in personal interviews, the agency introduced her to Johnsen Archer LLP, a public accounting firm. Also relying on her resume, which she further confirmed orally was accurate, Johnsen Archer hired her as a “Senior Accountant”.
7. The Respondent began her employment with Johnsen Archer in January of 2022. While employed there, she signed her emails as "Safiya Elshazly, CPA | Senior Accountant".
8. In January of 2023, in conjunction with Johnsen Archer offering to pay the Respondent’s CPABC membership fees, CPABC advised Johnsen Archer that the Respondent was not a Chartered Professional Accountant but a student candidate in the CPA PEP Program.. Johnsen Archer then terminated her employment for misrepresenting her professional status.
9. Nonetheless, within a few weeks of her termination from Johnsen Archer, the Respondent engaged another recruiting agency, and gave the agency a resume which stated falsely that she had a “*CPA - Designation in Accounting | CPA Canada-British Columbia 2019*”, and that she had worked at Johnsen Archer as a “*Senior Accountant (Public practice)*” from “*November, 2015 to Present*”.
10. In January of 2025, Johnsen Archer received an inquiry from a recruiting agency regarding an application the Respondent had made for the position of Financial Controller with the Heiltsuk Tribal Council. In connection with the application, the Respondent had submitted Johnsen Archer as a reference, and the agency had also received an online reference for the Respondent purporting to be from Johnsen Archer. A potential fraud alert from the agency’s reference check system noted the IP address of the online reference was the same as the IP address from which the Respondent submitted the application. Johnsen Archer confirmed to the agency that the phone number and email address in the online reference were false, and that the reference did not come from Johnsen Archer.
11. The recruiting agency’s fraud alert system also uncovered that the Respondent had done the same with a false online reference in support of her application that purported to be from High Output Sports Canada (“HO Sports”).
12. In the meantime, in 2024, the Respondent had committed a fraud on CPABC to gain admission to membership. Knowing that like all professional organizations CPABC presumes the honesty of its members, and knowing CPABC would rely on the honesty of her Practice Experience Reports, she claimed to have completed the practice experience required for membership.
13. The Respondent’s Practice Experience Reports, however, were false. Her first false Report claimed work experience gained while employed as a Senior Accountant at HO Sports from January 2020 to December 2023. Her second false Report claimed work experience gained while employed as a Senior Accountant at HO Sports from January 2024 to April 2024.

14. Both of the Respondent's Practice Experience Reports were untruthful. In her testimony, the Respondent admitted to fabricating them, and also to encouraging a friend who worked at HO Sports to lie by confirming to CPABC that the Respondent had completed her experience while working as an employee of HO Sports under her friend's supervision.
15. The truth was that the Respondent was never an employee of HO Sports. From November 2023 to January 2024, she provided only periodic services to HO Sports for which she billed the Company as a part-time contractor.
16. In the course of CPABC's investigation into her conduct, the Respondent continued to be untruthful with CPABC's Investigator and staff. It was not until the overwhelming and undeniable evidence against her was ready to be presented at the hearing that she admitted to all of the allegations against her. Until then, her explanations consisted of denials, excuses, unintentional errors, blaming others with mistakes and lack of understanding of which she was unaware, feeling under pressure to succeed, and using her engaging demeanor to present herself as a sympathetic victim of a difficult background as a childhood immigrant.

Considerations

17. In these circumstances, CPABC contends the Respondent contravened the *CPA Act* and the *CPABC Code of Professional Conduct*, and has thereby committed professional misconduct under Section 53(2) of *Act*.
18. The relevant provisions of the *CPA Act* provide:

Hearing

53(2) ... a panel of a disciplinary committee ... may inquire, in accordance with the bylaws, into the competence, fitness to practice or professional conduct of a respondent and decide whether the respondent

- (a) is incompetent
- (b) is unfit to practice
- (c) has committed professional misconduct
- (d) has,
 - (i) as a member, engaged in conduct unbecoming a member,
 - ... or
 - (e) has contravened this Act or the bylaws.

19. The relevant Rules of the CPABC *Code of Professional Conduct* provide:

Compliance with Act, Bylaws, and Code

101.1(a) All registrants, regardless of their jurisdiction of residence, shall comply with the CPABC Code of Professional Conduct.

Requirement to Co-operate

104.1 A Registrant shall co-operate with the regulatory processes of CPABC.

Good Reputation of Profession

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

Integrity and Due Care and Objectivity

202.1 A registrant shall perform professional services with integrity and due care.

False or Misleading Documents and Representations

205 A registrant shall not:

(a) sign or associate with any letter, report, statement, representation, or financial statement which the registrant knows, or should know, is false or misleading ...

20. In view of these provisions of the *CPA Act*, the *CPABC Bylaws*, and the *CPABC Code of Professional Conduct*, the Panel has concluded that, whether assessed individually or cumulatively as a whole, the Respondent's actions constitute egregious professional misconduct.

21. On multiple occasions, over a long period of time, the Respondent repeatedly associated herself with resumes, biographies, oral, written, and electronic communications, and misrepresentations of her credentials and work experience which she deliberately contrived and knew were false. She took many intentional steps to avoid detection and cover up the truth. She impersonated others, and knowingly took advantage of other people, including personal friends who she co-opted to cheat with her, involving them in her lies and deceptions, and exposing them to adverse consequences. And throughout, she believed the end justified the means. All of which manifests reckless and flagrant dishonesty, and constitutes conduct unbecoming of a member of CPABC.

22. The Respondent lied to get her CPA designation because she believed she deserved it. There are no mitigating factors that excuse her lying about skill and experience she did not have. Her lying about it continued after she received the designation. Her testimony at the hearing lacked

credibility. Her admissions were too little, too late, and she took no believable responsibility for her behavior. None of her attempts at justifying her professional misconduct and contraventions of the *Code of Professional Conduct* have any merit, and provide no ameliorating considerations. To the contrary, her repeated pattern of deceitful behavior displays willful breaches of the *Code*, and her reckless disregard for the truth is a revelation of character that is incompatible with the professional designation of CPA.

23. The *Preamble* to the *Code of Professional Conduct* highlights the vital importance to professionalism of integrity and ethical behavior. It makes clear that the hallmark of professionalism is trust, on which the public relies. The Respondent's misconduct and lack of integrity fundamentally undermine the public's faith and trust in the CPA designation, and make her unfit to be a member of CPABC.

Conclusion

Accordingly, the Panel hereby orders that:

- a. The membership of Safiya Ibrahim Elshazly in CPABC is permanently cancelled;
- b. Safiya Ibrahim Elshazly, pursuant to section 53(4)(f) of the *Chartered Professional Accountants Act*, pay to CPABC a fine in the amount of \$25,000;
- c. Safiya Ibrahim Elshazly, in accordance with the *Tariff of Costs* in *Bylaw Regulation 1208/1*, pay to CPABC its costs relating to the hearing, and the investigation resulting in the hearing, immediately upon being presented with its Statement of Costs, in regard to which the Panel reserves the jurisdiction to determine the amount of the costs in the event of a disagreement between Ms. Elshazly and CPABC; and
- d. In addition to named publication of this Decision on the CPABC website, and as determined by CPABC in appropriate newspapers, CPABC may also publish it on the website of the Canadian Legal Information Institute (CanLII) and other social media.

October 7, 2026

“Len Boggio”

For the Panel:

Len Boggio, FCPA, FCA, Chair

Bernie Magnan, FCPA, FCMA

Jerome Francis, MBA