

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

("CPABC")

AND
A COMPLAINT AGAINST
JINGMEI (AMI) SHI, CPA,CGA

("Member")

DECISION

1. The Member received her CPA,CGA designation in 2015. The Statement of Complaint alleges multiple violations by the Member of the *CPABC Code of Professional Conduct*.

Background

2. The essential facts are not in dispute. Counsel for the Member and the CPABC tendered to the Panel an Agreed Statement of Facts, which is attached as Appendix 1 to this Decision. The admissions in the Agreed Statement of Facts were also amplified in testimony adduced at the hearing from the Member, CPABC Investigator, Jennifer Blacklock, Ming Yang, and Jin Yi Zhu, each of whom is identified in the Agreed Statement of Facts..

Considerations

3. The Member's admissions in the Agreed Statement of Facts acknowledge that she breached Rules 101.1(a), 104.1, 201.1, 202.1, 203, 205(a), 205(b), 206.1, 208.1, 208.3, 213, 214(b), 215.1(c), and 408 of the *CPABC Code of Professional Conduct*.
4. In these circumstances, the allegations against the Member in the Statement of Complaint are uncontroverted and were completely proved to the full satisfaction of the Panel. There is no doubt that she did what is alleged in the Statement of Complaint, and that she thereby committed serious professional misconduct under Section 53(2) of the *Chartered Professional Accountants Act*.

5. Whether assessed individually or cumulatively as a whole, the Member's misconduct fell substantially below the standards of conduct expected of a member of the profession, and which are relied on by the public. The Panel, however, is mindful of the Member accepting responsibility for her conduct, as well as of various personal, cultural, and linguistic aspects of her behavior, and potential client impacts resulting from of her behavior, that emerged at the hearing and which the Panel believes had an effect on her actions. When all the circumstances are taken into account, the Panel is of the view that her conduct and her understanding of her professional duties and responsibilities to the public and CPABC can be rehabilitated.

Conclusion

6. Accordingly, the Panel hereby orders that:
 - a. As of May 15, 2026, the membership of Jingmei (Ami) Shi in the CPABC is hereby suspended until such time as she:
 - i) enters into a practice monitoring agreement acceptable to CPABC to practice in a non-lead engagement capacity under the direct supervision of a CPABC member in good standing approved by CPABC, whose monitoring and supervision she shall pay for, and who will review and approve all income tax related engagements undertaken by her or anyone on her behalf, with full access to all her working papers, files, and client communications, and who will provide quarterly reports to CPABC confirming compliance with the supervision requirements; and
 - ii) her reinstatement to full membership in good standing to resume public practice without restrictions is conditional on her successfully completing 24 months of supervised practice spanning the 2026 and 2027 tax seasons, and also successfully completing the CPABC online program *Ethics At Our Core*, both to the satisfaction of the CPABC Vice President of Professional Conduct; and
 - iii) if she fails to fully satisfy these conditions, her membership in the CPABC is hereby cancelled;

- b. Jingmei (Ami) Shi pay to the CPABC, in accordance with the *Tariff of Costs* in Bylaw Regulation 1208/1, 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. Shi and the CPABC; and
- c. In addition to named publication of this Decision on the CPABC website and in appropriate newspapers as determined by the CPABC, the CPABC may also publish it on the website of the Canadian Legal Information Institute (CanLII) and other social media.

May 4, 2026

"Tim Duholke"

For the Panel:

Tim Duholke, FCPA, FCA, Chair

Laurie Bertrand, CPA, CA

Stephen Quin, RCN (Ret.)

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

(*"CPABC"*)

AND
A COMPLAINT AGAINST
JINGMEI (AMI) SHI, CPA, CGA

(*"Member"*)

SUPPLEMENTAL ORDER

At the respective requests of the CPABC and the Member, and to assist in implementation and compliance, the terms of the Order in Paragraph 6(a) of the Panel's Decision are clarified as follows:

1. To enable her to complete any outstanding 2025 T1 and T2 engagements, and to arrange for a practice monitor, the suspension of Jingmei (Ami) Shi from membership in the CPABC is postponed, and her membership in the CPABC is hereby suspended as of July 1, 2026;
2. Her suspension will remain in effect until she enters into a practice monitoring agreement (Monitoring Agreement) with a member of the CPABC in good standing (Practice Monitor), under which she agrees that:
 - a. For 24 months, which span the 2026 and 2027 tax seasons, the Practice Monitor will directly supervise, monitor, review and approve all income tax related engagements undertaken by her or by anyone on her behalf;
 - b. The Practice Monitor will have full access to all working papers, files, and client communications related to her income tax engagements;
 - c. The Practice Monitor will provide quarterly reports to the CPABC confirming that he has provided and she has complied with all the supervision requirements of the Agreement;

- d. She will personally pay the Practice Monitor monthly for providing the monitoring and supervision required by the Monitoring Agreement in accordance with the professional fee provided for in the Agreement; and
 - e. The Monitoring Agreement is approved by the CPABC;
- 3. On the Monitoring Agreement being approved by the CPABC, her suspension from membership in the CPABC is ended and she may resume practice subject to the restrictions contained in the Agreement;
 - 4. Her reinstatement to full membership in good standing to resume public practice without restrictions is conditional on the Practice Monitor confirming to the CPABC Vice President of Professional Conduct that she has successfully completed 24 months of supervised practice spanning the 2026 and 2027 tax seasons in accordance with the Monitoring Agreement, and the CPABC Vice President of Professional Conduct also being satisfied that she has successfully completed the CPABC online program *Ethics At Our Core*; and
 - 5. If at any time she fails to fully satisfy any of these conditions, the membership of Jingmei (Ami) Shi in the CPABC is hereby cancelled;

May 14, 2026

"Tim Duholke"

For the Panel:

Tim Duholke, FCPA, FCA, Chair

Laurie Bertrand, CPA, CA

Stephen Quinn, RCN (Ret.)