

Discipline



> Pierre Linteau, lawyer

Council members

Louise Briand, CA
Louise Cloutier, CA
Norman Daitchman, FCA
Louis Grossbaum, FCA
André Lafond, CA
Pierre Lapointe, CA
W. Robert Laurier, FCA
Pierre Legault, FCA
Pierre Lussier, FCA
Céline Plamondon, FCA
Jacques Plante, CA
Michel Roberge, CA
Brahm Shiller, CA
Réal Sureau, FCA

Substitute members

Stephen Coplan, CA
Robert Desforges, CA
Yvon Fortin, FCA
André Young, FCA

Secretary: Claudette Roberge

The Disciplinary Council is established under section 116 of the *Professional Code*. It is seized of all disciplinary complaints for violating the *Chartered Accountants Act*, the *Professional Code* and the regulations thereunder, lodged against chartered accountants or persons who were members of the Ordre when the acts with which they are charged were committed.

During 2008-2009, the secretary to the Disciplinary Council received 20 disciplinary complaints from the syndic and assistant syndics.

During the year, the Council held 25 hearings to process the complaints.

Hearings were completed for 14 complaints from the syndic or assistant syndics in respect of the following offences:

- failure to comply with standards in the course of review engagements;
- failure to fulfill a mandate with due care and failure to verify information given to the syndic;
- failure to discharge obligations with due care; criminal offences;
- criminal offences;
- failure to fulfill a mandate with due care and failure to respond to the syndic;
- failure to respond to the client and failure to respond to the syndic;
- assignment of property;
- failure to ensure that a partner complied with the *Code of Ethics of Chartered Accountants*;
- conflict of interest;
- violation of an income tax act and false representation.

The Council rendered 18 decisions. In four cases, the Council found the respondent guilty; in 14 cases, it found the respondent guilty and imposed one of the following penalties:

- for failure to comply with standards in the course of review engagements: temporarily struck off the Roll for one month, required to pay costs, and publication of the decision in newspapers;
- for failure to fulfill a mandate with due care and failure to verify information given to the syndic: reprimanded, fined \$600, and required to pay costs;
- for failure to discharge obligations with due care: fined \$4,000 and required to pay costs;
- for criminal offences: revocation of permit and required to pay costs;
- for failure to fulfill a mandate with due care and failure to respond to the syndic: temporarily struck off the Roll for 30 days, required to pay costs, and publication of the decision in newspapers;
- for failure to respond to the client and failure to respond to the syndic: temporarily struck off the Roll for 30 days, required to pay costs, and publication of the decision in newspapers;
- for assignment of property: temporarily struck off the Roll for one month and required to pay costs but no publication of the decision in newspapers;
- for failure to comply with standards in the course of review engagements: temporarily struck off the Roll for three months, required to pay costs, and publication of the decision in newspapers;
- for assignment of property: temporarily struck off the Roll for three months, required to pay costs but no publication of the decision in newspapers;

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- for failure to comply with standards in the course of review engagements: temporarily struck off the Roll for one month, required to pay costs but no publication of the decision in newspapers;
- for failure to ensure that a partner complied with the *Code of Ethics*: temporarily struck off the Roll for one week, required to pay costs but no publication of the decision in newspapers;
- for assignment of property: temporarily struck off the Roll for one month, required to pay costs, and publication of the decision in newspapers;
- for conflict of interest: fined \$4,000 and required to pay costs, excluding expert costs;
- for violation of an income tax act and false representation: fined \$7,000 and required to pay costs.

The Council also issued an order to lift a temporary limitation of the right to engage in all professional activities related to the practice of the chartered accountancy profession. This decision amended a previous order imposing a temporary limitation.

Two decisions were rendered by the Disciplinary Council rejecting two requests: one was a disavowal and the other a retraction of decisions rendered in a case from a previous year.

All decisions were rendered by the Disciplinary Council within 90 days of being taken under advisement.

Professions Tribunal

One decision regarding both guilt and penalties rendered in 2008-2009 was appealed to the Professions Tribunal.

The Professions Tribunal confirmed the decision of the Disciplinary Council concerning a case from the previous year. Four cases are under advisement by the Professions Tribunal.

A petition for judicial review of a decision of the Professions Tribunal concerning a case from a previous year was taken under advisement by the Superior Court.

Pierre Linteau, lawyer
Chair