

Disciplinary recourse

The syndic

An individual who believes that a CA has violated a professional regulation may file a complaint with the syndic of the Ordre. The role of the syndic is to receive complaints lodged under the *Professional Code* and the *Code of Ethics of Chartered Accountants*, conduct inquiries and follow up on complaints. The syndic may lodge a complaint with the Committee on Discipline, institute a conciliation procedure intervene or issue a warning. If the syndic decides to dismiss the complaint, the plaintiff may appeal the decision to the *Review Committee*.

The Committee on Discipline

The secretary to the Committee on Discipline receives complaints lodged against professionals. It is important to note that decisions of the Committee on Discipline do not provide for the payment of an indemnity to the plaintiff. Claims for damages must be made to the insurance company covering the CA's professional liability. If the claim is rejected, the plaintiff must turn to the civil courts.

The syndic may lodge a disciplinary complaint following an inquiry conducted at the request of the Bureau of the Ordre, based on information provided by the Professional Inspection Committee or following a decision of the Review Committee. The parties involved are the syndic and the professional. The syndic is responsible for preparing the file and presenting the evidence before the Committee on Discipline.

A complaint can also be lodged by a private plaintiff. In this case, the plaintiff is responsible for preparing the file and presenting the evidence to the Committee on Discipline. The plaintiff may be assisted by an attorney. To initiate the procedure, the plaintiff must send the complaint to the secretary of the Committee on Discipline.

The complaint must state summarily the nature, time and place of the offence with which the professional is charged. Once a complaint is lodged, it cannot be withdrawn at the sole request of the plaintiff, but must be the subject of a decision by the Committee on Discipline.

The hearing

The Committee hearing the complaint is made up of three members: the chair and two CA members of the Committee on Discipline. Much the same way as an administrative tribunal, the Committee hears both parties during the hearing.

The hearing is public unless the Committee orders that it be held in camera. The parties or witnesses summoned before the Committee may be accompanied by a person of their choosing and their testimony cannot be used against them.

The decision

The Committee may impose penalties that range from a simple reprimand to the revocation of the member's permit, a fine, the imposition of a period of refresher training or a refresher course, the restriction of the right to practice or the temporary or permanent striking off the roll. The Committee on Discipline may also decide that the professional is not guilty of any violation. The decision of the Committee on Discipline may be appealed by either party to the Professions Tribunal.

If the decision is not appealed to the Professions Tribunal, the disciplinary recourse ends with the decision of the Committee on Discipline.

Appeal to the Professions Tribunal

An appeal to the **Professions Tribunal** is brought by way of a motion served on the parties and on the secretary of the Committee on Discipline. The motion stating the grounds for appeal must be filed at an office of the Court of Quebec within thirty (30) days of the service of the Committee's decision.

The Professions Tribunal seized of the appeal may confirm or quash the decision of the Committee on Discipline and render the decision it considers should have been rendered in first instance. The decision of the Professions Tribunal is final.

Costs related to the disciplinary complaint

The Committee on Discipline and the Professions Tribunal have the power to order any of the parties to pay the costs or to apportion such costs among them. These costs include the cost of preparing the record of the appeal, the service costs, registration fees, the cost of expert opinion admitted in evidence as well as the indemnities payable to summoned witnesses.

How to reach us

For more information, please contact the Ordre des comptables agréés du Québec at 514 288.3256, toll free at 1 800 363.4688 or by e-mail at info@ocaq.qc.ca.

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