

**CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO**  
**RULES OF PRACTICE AND PROCEDURE**  
**MADE UNDER SECTION 25.1 OF THE *STATUTORY POWERS PROCEDURE ACT***

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## RULE 1      GENERAL

### Application

#### 1.01

- (1) These Rules apply to all proceedings before the adjudicative committees.

### Definitions

#### 1.02

- (1) In these Rules, words have the same meaning as they do in the Act or By-law, and for the purpose of these Rules:

“**Admission/Registration Appeal**” means an appeal from a decision of the Registrar or the Vice President, Student Services for which there is an appeal provided in the Act, By-law or Regulations;

“**Appeal**” means an appeal from any decision of the Admission and Registration Committee, Capacity Committee, or Discipline Committee, for which there is an appeal provided in the Act, By-law or Regulations;

“**Board**” means the Public Accounting Licensing Board;

“**Chair**” includes a Deputy Chair and any other person designated by the Chair;

“**Document**” includes a sound recording, video recording, film, photograph, chart, graph, map, plan, survey, book of account, and data and information in electronic form;

“**Electronic hearing**” means a hearing or part thereof held by videoconference or some other form of electronic technology, allowing persons to hear and, unless otherwise ordered, see one another;

“**Hearing**” means a hearing on the merits of a proceeding, and may include a motion, but does not include a pre-hearing conference;

“**Holiday**” means

- (a) any Saturday or Sunday,
- (b) New Year’s Day, and where New Year’s Day falls on a Saturday or Sunday, the following Monday,
- (c) Family Day,
- (d) Good Friday,
- (e) Victoria Day,

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- (f) Canada Day, and where Canada Day falls on a Saturday or Sunday, the following Monday,
  - (g) Civic Holiday,
  - (h) Labour Day,
  - (i) Thanksgiving Day,
  - (j) Christmas Day, and where Christmas Day falls on a Saturday or Sunday, the following Monday and Tuesday, and where Christmas Day falls on a Friday, the following Monday,
  - (k) December 26,
  - (l) any day on which the offices of CPA Ontario are closed, and
  - (m) any special holiday proclaimed by the Governor General or the Lieutenant Governor;

**“Hybrid hearing”** means a hearing that is a combination of participants attending in person and electronically;

**“Motion”** means a written or oral request for an interim order, but does not include a request for an adjournment;

**“Oral hearing”** means a hearing at which the parties or their representatives attend before the Panel in person;

**“Party”** includes, in the case of CPA Ontario, any Committee or representative of CPA Ontario taking part in a proceeding before an adjudicative committee pursuant to the By-law or Regulations;

**“Panel”** means the member or members of an adjudicative committee assigned to a particular hearing;

**“Proceeding”** means a proceeding under the Act that commences with the service of an originating process as set out in in Rule 9;

**“Representative”** means a person authorized under the *Law Society Act* to represent a person in a proceeding, or any other person with leave of the Panel;

**“Review”** means a review by the Admission and Registration Committee of a decision of the Board as provided in Regulation 17-1;

**“Tribunals Office”** means the Tribunals Office of CPA Ontario; and

**“Written hearing”** means a hearing held exclusively by means of the exchange of documents.

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**Interpretation of Rules**  
**1.03**

- (1) These Rules shall be liberally construed to secure the just and expeditious determination of proceedings.
- (2) Where matters are not provided for in these Rules, the practice shall be determined by analogy to them.
- (3) Where these Rules or an interpretation of these Rules conflicts with the Act, By-laws, or Regulations, the Act, By-laws, or Regulations shall prevail.

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## **RULE 2      COMPLIANCE WITH RULES**

### **Effect of non-compliance**

#### **2.01**

- (1) A failure to comply with a procedural requirement in these Rules or to use a form prescribed by the Rules is an irregularity and does not render a proceeding or a step or document in a proceeding a nullity.

### **Orders on motion attacking irregularity**

- (2) On the motion of a party to attack a proceeding or a step or document in a proceeding for irregularity, an order may be made:
  - (a) granting any relief necessary to secure the just determination of the real matters in issue; or
  - (b) dismissing the proceeding or setting aside a step or document in the proceeding in whole or in part only where and as necessary in the interests of justice.

### **Attacking irregularity**

- (3) A motion to attack a proceeding or a step or document in a proceeding for irregularity shall not be made, except with leave of the Panel:
  - (a) after the expiry of a reasonable period of time after the moving party knows or ought reasonably to have known of the irregularity;
  - (b) if the moving party has taken any further step in the proceeding after obtaining knowledge of the irregularity; or
  - (c) if the moving party has otherwise consented to the irregularity.

### **Order dispensing with compliance**

#### **2.02**

- (1) On the motion of a party, or on the Panel's own initiative, an order dispensing with compliance with any procedural requirement in these Rules may be made where it is necessary in the interests of justice.

### **Consent to non-compliance**

- (2) A party may dispense with compliance with any procedural requirement in these Rules with the consent of all other parties.

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## RULE 3      TIME

### Computing time

#### 3.01

- (1) In computing time under these Rules, or under an order made under these Rules:
  - (a) where there is a reference to a number of days between two events, they shall be counted by excluding the day on which the first event happens and including the day on which the second event happens;
  - (b) where a period of less than seven days is prescribed, Holidays shall not be counted;
  - (c) where the time for doing an act expires on a Holiday, the act may be done on the next day that is not a Holiday; and
  - (d) where a document would be deemed to be received or service would be deemed to be effective on a day that is a Holiday, the document shall be deemed to be received or service shall be deemed to be effective on the next day that is not a Holiday.

### Shortening or lengthening time periods

#### 3.02

- (1) The time periods set out in these Rules may be shortened or extended by an order of a Panel.

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## **RULE 4      REPRESENTATION**

### **Change in representation**

#### **Notice of change of representative**

##### **4.01**

- (1) A party who has a representative of record may change the representative of record by serving on the representative and every other party and filing with the Tribunals Office, with proof of service, a notice of change of representative setting out the name, address, telephone number, and e-mail address of the new representative.

#### **Notice of appointment of representative**

- (2) A party acting in person may appoint a representative of record by serving on every other party and filing with the Tribunals Office, with proof of service, a notice of appointment of representative setting out the name, address, telephone number, and e-mail address of the representative.

#### **Notice of intention to act in person**

- (3) A party who has a representative of record may elect to act in person by serving on the representative and every other party and filing with the Tribunals Office, with proof of service, a notice of intention to act in person setting out the person's address for service, telephone number, and e-mail address.

#### **Removal of representative of record at the hearing**

##### **4.02**

- (1) On motion to the Panel hearing the merits of the matter, made in accordance with Rule 13, an order may be made removing a representative as the representative of record.

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**RULE 5      COMMUNICATION WITH THE PANEL**

**Communication with Panel**

**5.01**

- (1) No party, representative or other person who attends at or participates in a proceeding shall communicate with a Panel or an individual Panel member, outside of the hearing with respect to the subject matter of the proceeding except:
  - (a) in the presence of all parties or their representatives; or
  - (b) in writing, by sending the written communication to the Tribunals Office and a copy of the written communication to all parties or their representatives.



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## RULE 6      COMBINING PROCEEDINGS

### Hearing proceeding together or consecutively

#### 6.01

- (1) On the motion of a party or on its own initiative, a Panel may order that the merits of two or more proceedings, in whole or in part, be heard at the same time or one immediately after the other if:
  - (a) the proceedings have a question of fact, law or mixed fact and law in common;
  - (b) the proceedings involve the same parties;
  - (c) the proceedings arise out of the same transaction or occurrence or series of transactions or occurrences; or
  - (d) for any other reason an order ought to be made under this Rule.

### Time for bringing motion

- (2) A motion under this Rule shall be made:
  - (a) prior to the hearing; or
  - (b) at any time, with leave.

### Effect of hearing proceedings together or consecutively

- (3) Where an order is made under subrule (1), the Panel shall determine the effects of hearing the proceedings together or one immediately after the other and may give such directions as it deems just with respect to those effects.

### Separating proceedings

- (4) Where an order is made under subrule (1), if hearing the proceedings together or one immediately after the other unduly complicates or delays the proceedings or causes prejudice to a party, on the motion of a party or on its own initiative, the Panel may order separate hearings for all or any part of the proceedings.

### Dividing proceeding

#### 6.02

- (1) On the motion of a party or on its own initiative, a Panel may make an order that a proceeding be divided into two or more proceedings.

### Effect of order

- (2) Where a Panel makes an order under subrule (1), the Panel shall determine the effects of making the order, including how the merits of the separate proceedings shall be heard,

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and may give such directions as it deems just with respect to the division of the proceedings.

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## RULE 7      COMMENCING AND ABANDONING

### Commencing

#### 7.01

- (1) A proceeding is commenced by serving and filing one of the documents referred to in Rule 9.
- (2) Except where otherwise provided in these Rules, all parties shall provide the Tribunals Office with the following information, in writing, within 30 days of the filing of the originating process:
  - (a) the identity and contact information of any representative;
  - (b) any anticipated preliminary motions;
  - (c) available dates for the pre-hearing conference;
  - (d) available dates for the hearing;
  - (e) anticipated length of the hearing; and
  - (f) any agreed facts or issues.
- (3) The Tribunals Office shall provide all parties with a notice of hearing as soon as practicable and no less than 30 days before the hearing, unless the parties consent or a Panel orders otherwise.

### Decision not to process

#### 7.02

- (1) Upon receiving a document referred to in Rule 9, the Tribunals Office may decide not to process that document if:
  - (a) the document is incomplete;
  - (b) the document is received after the time required for commencing the proceeding has elapsed; or
  - (c) there is some other technical defect in the commencement of the proceeding.
- (2) The Tribunals Office shall give the party who commences a proceeding notice of its decision under subrule (1) and shall set out in the notice the reasons for the decision and the requirements for resuming the processing of the document.

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**Abandoning**  
**7.03**

- (1) Prior to a hearing, a party instituting a proceeding may abandon it by serving all other parties with written notice of abandonment and filing that notice, with proof of service, with the Tribunals Office.

**Deemed abandonment**

- (2) Where a party that institutes a proceeding subsequently fails to abide by a filing requirement under these Rules, one of the parties may move, on notice to the other parties, to have the proceeding dismissed as abandoned.

**Costs**

- (3) Where a proceeding is abandoned, a Panel may make any order as to costs that it deems just and appropriate in accordance with Rule 20.

**Dismissal of proceeding without hearing**  
**7.04**

- (1) A member of an adjudicative committee assigned by the Chair of that committee may dismiss a proceeding without a hearing if:
  - (a) the proceeding is frivolous, vexatious or is commenced in bad faith;
  - (b) the proceeding relates to matters that are outside the jurisdiction of the adjudicative committee; or
  - (c) some aspect of the requirements for bringing the proceeding has not been met.
- (2) Before dismissing a proceeding under this Rule, the adjudicative committee shall give notice to all parties of its intention to dismiss the proceeding.
- (3) The notice of intention to dismiss a proceeding shall set out the reasons for the dismissal and inform the parties of their right to make written submissions with respect to the dismissal within the time specified in the notice.
- (4) The adjudicative committee shall not dismiss a proceeding under this Rule until the time for written submissions set out in subrule (3) has elapsed and any submissions received within that time have been considered.

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## **RULE 8      SERVICE OF DOCUMENTS**

### **Originating process**

#### **8.01**

- (1) An originating process, other than a settlement agreement, shall be served by personal service or an alternative to personal service.

### **All other documents**

- (2) A document other than a document referred to in subrule (1) may be served by:
- (a) personal service or by an alternative to personal service;
  - (b) sending a copy of the document by courier to the address of the party contained in CPA Ontario's records or the last known address of the party's representative; or
  - (c) e-mailing a copy of the document to the e-mail address of the party contained in CPA Ontario's records or to the last known e-mail address of the party's representative.

### **Service by e-mail**

- (3) A document that is served by e-mail shall be attached to an e-mail message that shall include:
- (a) the sender's name, address, telephone number, and e-mail address;
  - (b) the date and time of transmission; and
  - (c) the name and telephone number of a person to contact in the event of transmission problems.

### **Personal service**

- (4) Where a document is to be served by personal service, the service shall be made:
- (a) on an individual, by leaving a copy of the document with the individual; and
  - (b) on a person other than an individual, by leaving a copy of the document at the premises at which the person carries on business with an adult individual who appears to be connected with the place of business.

### **Alternatives to personal service**

- (5) Where a document may be served by an alternative to personal service, the service shall be made:
- (a) by leaving a copy of the document with a party's representative; or

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- (b) by e-mailing a copy of the document to the e-mail address of the party contained in CPA Ontario's records or to the last known e-mail address of the party; or
  - (c) in the case of service made on behalf of CPA Ontario, by mailing a copy of the document by regular mail or registered mail to the address of the party contained in the records of CPA Ontario.

### **Substituted service or dispensing with service**

- (6) On the motion of a party, an order may be made permitting service in a manner other than provided in this Rule or dispensing with service where it appears that it is impractical for any reason to effect service as required under this Rule or where it is necessary in the interests of justice.

### **Effective date of service**

#### **8.02**

- (1) Service under Rule 8.01 is deemed to be effective:
  - (a) if the document is e-mailed or delivered before 5 p.m. on a day other than a Holiday, on that day;
  - (b) if the document is mailed, on the fifth day after mailing;
  - (c) in all other cases, on the first day after the day the document is e-mailed or delivered that is not a Holiday.

### **Effective date of service: substituted service**

- (2) If an order is made permitting substituted service, the order shall specify when service in accordance with the order is effective.

### **Effective date of service: service dispensed with**

- (3) If an order is made dispensing with service, the document shall be deemed to have been served on the effective date of the order for the purposes of the computation of time under these Rules.

### **Proof of service**

#### **8.03**

- (1) Service of a document may be proved by:
  - (a) an affidavit of the person who served it; or
  - (b) written acceptance of service.

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**Service on Firm**  
**8.04**

- (1) Service of an originating process on a Firm shall be effected by serving the Firm Representative.

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## **RULE 9      COMMENCING PROCEEDINGS**

### **9.01**

#### **Professional Misconduct**

- (1) An originating process alleging professional misconduct shall be an Allegation.
- (2) Each Allegation shall specify the rule or rules of the Code or the Student Code, or their respective predecessors, alleged to have been breached.

#### **Capacity**

- (3) An originating process for an application under section 7.9.2 of the By-law shall be a notice of application to consider a suspension imposed by the Registrar, in the prescribed form.
- (4) An originating process for any other determination of Incapacity before the Capacity Committee shall be a notice of application.

#### **Good Character and Credibility**

- (5) An originating process in a referral to the Admission and Registration Committee for a determination of good character or credibility shall be a notice of referral.

#### **Applications for a Public Accounting Licence**

- (6) An originating process in a referral to the Admission and Registration Committee by the Public Accounting Licencing Board pursuant to sections 51 and 52 of Regulation 17-1 shall be a notice of hearing.

#### **Reconsideration**

- (7) An originating process in a motion for reconsideration made under Regulation 6-1, 6-2, 6-3 or 16-1 shall be a notice of motion for reconsideration.

#### **Readmission**

- (8) An originating process in an application for readmission made under Regulation 6-1, 6-2 or 6-3 shall be a motion for readmission, in the prescribed form.

#### **Settlements**

- (9) The originating process for a matter to be considered as a settlement agreement is the proposed settlement agreement.

#### **Admission/Registration Appeals**

- (10) The originating process for an appeal of a determination of the Registrar shall be a notice of appeal, in the prescribed form.



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## **Review**

- (11) The originating process for a review by the Admission and Registration Committee of a decision by the Board shall be a request for review, in the prescribed form.

## **Preliminary Suspension/Restriction Order**

- (12) The originating process for a motion by CPA Ontario for an order suspending a Member's membership or public accounting licence, or a Firm's registration, certificate of authorization, or restricting or placing conditions on the rights of the Member or Firm, on a preliminary basis, shall be a notice of motion.

## **Particulars**

- (13) An originating process shall particularize the factual allegations giving rise to the proceeding.

## **Amending**

### **9.02**

- (1) A party may amend its originating process:
- (a) at any time prior to 10 days before the commencement of the hearing; and
  - (b) at any time thereafter, with the consent of the parties or leave of the Panel.

## **Leave to amend**

- (2) In considering whether to grant leave to a party to amend its originating process, a Panel shall consider:
- (a) prejudice to any person;
  - (b) timeliness of notice to the other parties; and
  - (c) any other relevant factors.

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## **RULE 10    DISCLOSURE**

### **Disclosure**

#### **Obligations of CPA Ontario**

##### **10.01**

- (1) CPA Ontario, as a party, shall make such disclosure to the subject of the proceeding as is required by law and, without limiting the generality of the foregoing, shall provide to the subject of the proceeding:
  - (a) a copy of every document upon which CPA Ontario intends to rely as evidence and the opportunity to examine any other relevant document;
  - (b) a list of witnesses that CPA Ontario intends to call; and
  - (c) a written summary of the anticipated oral evidence of each witness CPA Ontario intends to call.

#### **Obligations of other parties**

- (2) All parties other than CPA Ontario shall provide to CPA Ontario:
  - (a) a copy of every document upon which the party intends to rely as evidence;
  - (b) a list of witnesses that the party intends to call; and
  - (c) a written summary of the anticipated oral evidence of each witness the party intends to call, including the evidence of the party who is the subject of the hearing.

#### **Timing for Disclosure**

- (3) The disclosure required under subrules (1) and (2) shall be made not later than 10 days before the commencement of the hearing, unless otherwise ordered by a Panel, a member of the relevant adjudicative committee assigned by the Chair of that committee, or directed at a pre-hearing conference.

#### **Summary of evidence**

- (4) A summary of the oral evidence of a witness shall be in writing and shall contain:
  - (a) the substance of the evidence of the witness;
  - (b) a list of documents or things, if any, to which the witness will refer; and
  - (c) the witness name and contact information or the name and contact information of a person through whom the witness may be contacted.

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**Expert Reports**  
**10.02**

- (1) Every party shall provide to every other party:
  - (a) not later than 90 days before the hearing:
    - (i) a list of the expert witnesses that the party intends to call;
    - (ii) a copy of the curriculum vitae of every expert witness included in the list referred to in subclause (i); and
    - (iii) a summary of the anticipated oral evidence of every expert witness included in the list referred to in subclause (i); and
  - (b) not later than 60 days before the hearing, a copy of the written report of every expert witness included in the list referred to in subclause (i), if the party intends to rely on the written report in the hearing.
- (2) A party seeking to call expert evidence in response to the application of subrule (1) shall provide to every other party:
  - (a) not later than 30 days before the hearing:
    - (i) a list of the expert witnesses that the party intends to call;
    - (ii) a copy of the curriculum vitae of every expert witness included in the list referred to in subclause (i);
    - (iii) a summary of the anticipated oral evidence of every expert witness included in the list referred to in subclause (i); and
    - (iv) a copy of the written report of every expert witness included in the list referred to in subclause (i), if the party intends to rely on the written report in the hearing.

**Timing for Expert Reports**

- (3) The times set out under subrules (1) and (2) shall be applicable unless otherwise ordered by a Panel, a member of the relevant adjudicative committee assigned by the Chair of that committee, or directed at a pre-hearing conference.

**Summary of evidence**

- (4) A summary of the oral evidence of an expert witness shall be in writing and shall contain:
  - (a) the substance of the evidence of the expert witness;
  - (b) a list of documents or things, if any, to which the expert witness will refer; and

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- (c) the expert witness' name and contact information.

**Failure to disclose: consequences**

**10.03**

- (1) Evidence that is not disclosed as required under this Rule may not be introduced as evidence in a hearing, except with leave of the Panel presiding at the hearing.
- (2) The Panel may prescribe such terms and conditions when granting leave as are just.

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## **RULE 11      PRELIMINARY SUSPENSION AND RESTRICTION**

### **Authority to make**

#### **11.01**

- (1) On motion by CPA Ontario, a Panel of the Discipline Committee may make a preliminary order suspending a Member's membership or public accounting licence, or a Firm's registration or Certificate of Authorization, or restricting or placing conditions on the rights of the Member or Firm, in accordance with the Regulations.
- (2) Before making an order under subrule (1), the Panel shall be satisfied that:
  - (a) there is significant risk of harm to members of the public or to the public interest; and
  - (b) making the order is likely to reduce that risk.

### **General**

#### **11.02**

- (1) Rule 13 applies with necessary modifications to a motion for a preliminary suspension or restriction order.

### **CPA Ontario's obligations**

#### **Service of motion record**

##### **11.03**

- (1) CPA Ontario shall serve a motion record as set out in subrule 13.02(3), and in accordance with subrule 8.01, on the respondent Member or Firm at least seven days before the hearing of the motion.

#### **Dispensing with service**

- (2) On the motion of CPA Ontario made without notice, an order may be made dispensing with service of the motion record where:
  - (a) the circumstances render the service of the motion record impracticable or unnecessary; or
  - (b) the delay necessary to effect service could lead to serious consequences.

#### **Service of factum and book of authorities**

- (3) Where the motion record has been served, CPA Ontario shall serve its factum and book of authorities, if any, on the respondent Member or Firm at least seven days before the hearing of the motion.

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**Filing documents**

- (4) Where the motion record has been served, CPA Ontario shall file with the Tribunals Office, with proof of service, not later than five days before the hearing of the motion, any documents served on the respondent Member or Firm under this Rule.
- (5) Where an order has been made dispensing with service of the motion record, CPA Ontario shall file the motion record, factum and book of authorities, if any, with the Tribunals Office.

**Respondent's obligations****Service of motion record, factum and book of authorities****11.04**

- (1) Where a motion record has been served under subrule 11.03(1), the respondent Member or Firm shall serve on CPA Ontario, not later than three days before the hearing of the motion, the responding party's motion record, factum, and book of authorities, if any.

**Filing documents**

- (2) The respondent Member or Firm shall file with the Tribunals Office, with proof of service, not later than two days before the hearing of the motion, any documents served on CPA Ontario under this Rule.

**Disposition of Motion****11.05**

- (1) The motion shall be heard by a Panel consisting of at least three members.
- (2) No member of the Panel hearing the motion shall be a member of the Panel at the hearing on the merits unless all parties consent.

**Order****11.06**

- (1) An order made under rule 11.01 shall specify that it remains in effect until the earliest of the following:
  - (a) Where an order was made dispensing with service of the motion record, a Panel varies or cancels the order on the basis of evidence that is brought by the respondent Member or Firm to the Panel within 30 days of service of the order on the respondent Member or Firm.
  - (b) A Panel varies or cancels the order on the consent of CPA Ontario and the respondent Member or Firm prior to the hearing on the merits.

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- (c) A Panel varies or cancels the order on the basis of fresh evidence or a material change in circumstances that is brought by CPA Ontario or the respondent Member or Firm to the Panel prior to the hearing on the merits.
  - (d) The Panel presiding at the hearing on the merits, prior to disposing of the proceeding, varies or cancels the order.
  - (e) The Panel presiding at the hearing on the merits disposes of the proceeding.
- (2) Where an order was made dispensing with service of the motion record, CPA Ontario shall serve on the respondent Member or Firm any order made by the Panel together with a copy of the motion record and all other documents used in the hearing of the motion, unless the Panel orders otherwise.

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## **RULE 12     PRE-HEARING CONFERENCE**

### **Purpose of pre-hearing conference**

#### **12.01**

- (1) The purpose of a pre-hearing conference is to facilitate the just and most expeditious disposition of a proceeding.
- (2) Without limiting the generality of subrule (1), at a pre-hearing conference, the person conducting the pre-hearing conference may discuss with the parties:
  - (a) any preliminary matters to be addressed at the hearing;
  - (b) the identification, clarification, simplification or narrowing of the issues in the proceeding;
  - (c) the identification, nature, and scope of any anticipated evidence and witnesses, including expert witnesses;
  - (d) the possibility of agreement on or resolution of any or all of the issues in the proceeding;
  - (e) the possibility of the parties entering into an agreed statement of facts with respect to all or part of the facts in issue in the proceeding;
  - (f) in a Discipline matter, the possibility of an admission of misconduct with agreement to proceed to a hearing on sanction and costs only;
  - (g) the dates by which any procedural steps, including disclosure and the exchange of documents, are to be taken;
  - (h) the estimated length of the hearing, and the scheduling of the hearing dates;
  - (i) any requests for accommodations in the proceeding; and
  - (j) directions to be given to the parties with respect to the conduct of the proceeding or a motion in the proceeding.

### **Pre-hearing conference to be conducted**

#### **12.02**

- (1) A pre-hearing conference shall be conducted in all proceedings other than those held under Rules 24 and 25, unless the relevant adjudicative committee directs otherwise.

### **Who presides at pre-hearing conference**

#### **12.03**

- (1) A pre-hearing conference shall be conducted by a member of the adjudicative committee assigned by the Chair of that committee.



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**Method of conducting pre-hearing conference****12.04**

- (1) A pre-hearing conference shall be held electronically unless otherwise directed by the person conducting it.

**Notice of pre-hearing conference****12.05**

- (1) The Tribunals Office shall send to all parties a notice of the date and time of the pre-hearing conference including the name of the person conducting the pre-hearing conference.

**Preparation for pre-hearing conference****12.06**

- (1) Unless otherwise directed, the parties shall prepare and exchange pre-hearing conference memoranda and file such memoranda with the Tribunals Office at least seven days before the pre-hearing conference.
- (2) The Tribunals Office shall provide the memoranda to the person conducting the pre-hearing conference prior to the pre-hearing conference.

**Attendance at pre-hearing conference****12.07**

- (1) Unless otherwise directed by the person conducting the pre-hearing conference, all parties to the proceeding, or their representatives, are required to attend at the pre-hearing conference.
- (2) If a party, or their representative, who is required to attend at or participate in a pre-hearing conference fails to do so, the person conducting the pre-hearing conference may make the directions referred to in subrule 12.08(1)(b) without the agreement of such party.

**Results of pre-hearing conference****12.08**

- (1) After the pre-hearing conference is concluded, the person conducting the pre-hearing conference shall issue a pre-hearing report to the parties, setting out:
  - (a) who attended at the pre-hearing conference; and
  - (b) any directions as to the management of the proceedings, including dates scheduled for the hearing and other related procedural steps.
- (2) Any directions set out in the pre-hearing report are binding on the parties.

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**Without Prejudice**  
**12.09**

- (1) All pre-hearing conferences are held on a without prejudice basis, and all discussions conducted during the pre-hearing conference are confidential and are not to be disclosed to the Panel presiding at the hearing, except with the consent of the parties.
- (2) Notwithstanding subrule (1), directions arising from the pre-hearing conference may be disclosed to the Panel on the motion of a party, or on the Panel's own initiative.

**Person conducting pre-hearing conference shall not be part of the hearing Panel**

- (3) A person conducting a pre-hearing conference shall not participate in the Panel presiding at the hearing, except with the consent of all parties.

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## RULE 13    MOTIONS

### **Making a motion**

#### **13.01**

- (1) A motion shall be made by notice of motion unless the nature of the motion or the circumstances make a notice of motion unnecessary.
- (2) Unless otherwise directed by the relevant adjudicative committee or as provided in these Rules, a motion may be heard by a Panel consisting of a single member.
- (3) Motions that are opposed shall be held electronically and all other motions shall be held in writing.
- (4) Notwithstanding subrule (3), a motion at or during a hearing shall be held in the same form as the hearing, unless the Panel orders otherwise.
- (5) In a motion for an order that a hearing or a part of a hearing be held in the absence of the public or for an order prohibiting a person from disclosing information disclosed in a hearing, the moving party shall include in the notice of motion the grounds upon which the order is sought but shall not include in the notice of motion the specific matters, document or communication in respect of which the order is sought.

### **Moving party's obligations**

#### **Application of Rule**

##### **13.02**

- (1) This Rule applies where a motion is made by notice of motion, and with necessary modifications where a proceeding is commenced by notice of motion.

#### **Service of motion record, factum, and book of authorities**

- (2) The moving party shall serve on every other party, unless otherwise ordered or on consent, at least 10 days before the hearing of the motion, a motion record, and a factum and book of authorities, if any.
- (3) The moving party's motion record shall contain consecutively numbered pages and:
  - (a) a table of contents listing each document contained in the motion record, including each exhibit, and describing each document by its nature and date and, in the case of an exhibit, by its nature, date, and exhibit number or letter;
  - (b) the notice of motion; and
  - (c) all affidavits and other material upon which the moving party intends to rely.

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### **Filing documents**

- (4) The moving party shall file with the Tribunals Office, with proof of service, at least seven days before the hearing of the motion any documents served on other parties under this Rule.

### **Responding party's obligations**

#### **Application of Rule**

##### **13.03**

- (1) This Rule applies where a motion is made by notice of motion, and with necessary modifications where a proceeding is commenced by notice of motion.

### **Service of motion record, factum and book of authorities**

- (2) A responding party shall serve on every other party, at least five days before the hearing of the motion, a motion record, factum, and book of authorities, if any.

### **Responding party's motion record**

- (3) The responding party's motion record shall contain consecutively numbered pages and:
  - (a) a table of contents listing each document contained in the motion record, including each exhibit, and describing each document by its nature and date and, in the case of an exhibit, by its nature, date, and exhibit number or letter; and
  - (b) any materials upon which the responding party intends to rely that are not contained in the moving party's motion record.

### **Filing documents**

- (4) A responding party shall file with the Tribunals Office, with proof of service, at least four days before the hearing of the motion any document served on a person under this Rule.

### **Dispensing with materials**

##### **13.04**

- (1) On motion made by a party, the Panel may dispense with the requirement that some or all of the materials required by this Rule be served and filed.

### **Abandoning a motion**

##### **13.05**

- (1) Prior to the hearing of a motion, the moving party may abandon the motion by serving on all other parties and filing with the Tribunals Office a notice of abandonment, in the prescribed form.

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- (2) Where a moving party serves a motion record but does not file it or appear at the hearing of the motion, the motion is deemed to have been abandoned by the moving party.
  - (3) Where a motion is abandoned, a Panel may make any order as to costs that it deems just and appropriate in accordance with Rule 20.

**Motion on consent**

**13.06**

- (1) Where a motion is on consent, when filing the motion record with the Tribunals Office, the moving party shall also file the consent of every person served with the motion record and a draft of the order sought.

**Disposition of motion**

**13.07**

- (1) After hearing a motion, the Panel may:
  - (a) make the order sought;
  - (b) grant relief on such terms and conditions as the Panel considers appropriate;
  - (c) dismiss the motion, in whole or in part;
  - (d) adjourn the hearing of the motion, in whole or in part; or
  - (e) if the motion is heard prior to the hearing on the merits, adjourn the hearing of the motion to the Panel hearing the merits.

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## **RULE 14     ADJOURNMENTS**

### **Before date of hearing**

#### **14.01**

- (1) Where a hearing is scheduled and prior to the date of the hearing a party wishes to adjourn the hearing to another date, the party shall make a request for an adjournment to the relevant adjudicative committee as soon as practicable in accordance with this Rule.
- (2) A request under subrule (1) shall be brought on notice unless circumstances that could not reasonably have been foreseen make notice impractical.

### **On date of or during hearing**

- (3) Where a hearing is scheduled and on the date scheduled for the hearing or during the course of the hearing, a party wishes to adjourn the hearing, or the remaining part of the hearing, to a future date, the party shall make a request to the Panel presiding at the hearing for an order adjourning the hearing, or the remaining part of the hearing, to a future date.

### **Adjournments by the Tribunals Office**

#### **14.02**

- (1) A member of an adjudicative committee may grant a request for an adjournment of a hearing, motion, or pre-hearing conference where:
  - (a) all parties consent to the adjournment; and
  - (b) the parties notify the Tribunals Office in writing of their consent.

### **Dispositions**

#### **14.03**

- (1) Unless otherwise directed by the relevant adjudicative committee, and subject to subrules 14.01(3) and 14.02, a request for adjournment may be heard by a Panel consisting of a single member.
- (2) In deciding whether to grant an adjournment, a Panel may consider:
  - (a) prejudice to a person;
  - (b) the timing of the request or motion for the adjournment;
  - (c) the number of prior requests and motions for an adjournment;
  - (d) the number of adjournments already granted;
  - (e) prior directions or orders with respect to the scheduling of future hearings;
  - (f) the public interest;

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- (g) the costs of an adjournment;
  - (h) the availability of witnesses;
  - (i) the efforts made to avoid the adjournment;
  - (j) the requirement for a fair hearing; and
  - (k) any other relevant factor.
- (3) After considering the request for adjournment, the Panel may:
- (a) grant the request for adjournment, without terms and conditions or on such terms and conditions as the Panel considers appropriate;
  - (b) dismiss the request for adjournment;
  - (c) adjourn the request for adjournment; or
  - (d) adjourn the hearing of the request for adjournment to the Panel presiding at the hearing.

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## RULE 15 FORM OF HEARING

### **Professional misconduct, capacity, good character, credibility, reconsideration, and readmission**

#### **15.01**

- (1) The form of professional misconduct, capacity, good character, credibility, reconsideration, and readmission proceedings, including the hearing of any Appeals in such proceedings, shall be determined at the pre-hearing conference or by a Panel conducting the hearing.
- (2) By direction at the pre-hearing conference, on the motion of a party, or on a Panel's own initiative, an order may be made that a proceeding or a part of a proceeding be held as an electronic, oral, written or hybrid hearing.

#### **Matters to consider – form of hearing**

- (3) In deciding whether to order that a proceeding be held as an electronic, oral, written or hybrid hearing, a person conducting a pre-hearing conference or a Panel may consider:
  - (a) the suitability of an electronic, oral, written or hybrid hearing to the subject matter of the proceeding;
  - (b) the nature of the evidence to be called at the hearing and whether credibility is in issue;
  - (c) whether the matters in dispute in the proceeding are questions of fact;
  - (d) the convenience of the parties and any anticipated witnesses;
  - (e) the cost, efficiency and timeliness of the hearing;
  - (f) the avoidance of delay or unnecessary length;
  - (g) the fairness of the process;
  - (h) public accessibility to the hearing;
  - (i) the fulfillment of CPA Ontario's statutory mandate; and
  - (j) any other matter relevant to secure the just and expeditious determination of the proceeding.

#### **Conduct of electronic hearing**

- (4) An electronic hearing shall not proceed unless the Panel is satisfied that the parties, any witnesses, and the Panel are each able to hear and, unless ordered otherwise, see one another throughout the hearing.



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### **Arrangements for hearings**

- (5) The Tribunals Office shall make all the necessary arrangements for the hearing and shall give notice of those arrangements to all parties, their representatives, and witnesses, if any.

### **Settlement proceedings**

- (6) Settlement proceedings shall be held as a written hearing unless all parties consent or a Panel orders it to proceed as an oral or electronic hearing.
- (7) Where a Settlement proceeding proceeds as a written hearing, a Panel may adjourn the proceeding and order it to continue as an oral or electronic hearing.
- (8) If a Settlement proceeding is held as a written hearing, CPA Ontario may, at the time that it serves and files the settlement agreement, serve on all other parties to the proposed settlement and file with Tribunals Office written submissions and a brief of authorities and, if submissions and/or a brief of authorities are so served and filed, any other party may, within 15 days of receiving the documents from CPA Ontario, serve and file submissions and a brief of authorities.

### **Admission/Registration Appeal and application for a public accounting licence**

#### **15.02**

- (1) Admission/Registration Appeals and applications for a public accounting licence that are referred to the Admission and Registration Committee and do not involve issues of good character or credibility shall be held as a written hearing, unless a Panel orders otherwise.

### **Reviews**

#### **15.03**

- (1) Reviews by the Admission and Registration Committee of Board decisions shall proceed in writing.

### **Written hearing**

#### **15.04**

### **Order not required**

- (1) Subject to subrule (2), the following proceedings or parts of a proceeding may, without a motion or an order being made, be heard as a written hearing:
  - (a) A motion brought on notice in advance of the hearing, other than a motion under Rule 11;
  - (b) A proceeding or part of a proceeding where the order or determination sought is on consent; and
  - (c) A request for an adjournment.

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- (2) The Panel may direct that a proceeding referred to in subrule (1) be convened as an oral, electronic, or hybrid hearing on such terms as are necessary for a fair determination of the proceeding.

**Motion under Rule 11**

**No notice required  
15.05**

- (1) The notice requirements in this Rule do not apply in the case of a hearing of a motion for an order sought under subrule 11.01 where an order was made dispensing with service of a motion record.

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## RULE 16      LOCATION OF ORAL HEARINGS

### Location of oral hearings

#### 16.01

- (1) Subject to subrule (1), every oral hearing shall be held at the offices of CPA Ontario in Toronto.
- (2) On the motion of a party or on consent of all parties, an order may be made that an oral hearing be held at a place other than the offices of CPA Ontario in Toronto.
- (3) In deciding whether to order that an oral hearing be held at a place other than the offices of CPA Ontario in Toronto, a Panel may consider:
  - (a) the convenience of the parties and any anticipated witnesses;
  - (b) the cost, efficiency and timeliness of the hearing;
  - (c) the avoidance of delay or unnecessary length;
  - (d) the fairness of the process;
  - (e) public accessibility to the hearing;
  - (f) the fulfillment of CPA Ontario's statutory mandate; and
  - (g) any other matter relevant to secure the just and expeditious determination of the proceeding.
- (4) An order that an oral hearing be held at a place other than the offices of CPA Ontario in Toronto shall be made only after consultation with the Tribunals Office.

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## **RULE 17    ACCESS TO HEARING**

### **Public Hearing**

#### **17.01**

- (1) Except as provided in:
  - (a) Regulation 6-1;
  - (b) Regulation 6-3;
  - (c) Regulation 16-1; and
  - (d) subrule 17.02,every hearing shall be open to the public.

### **Hearing in the absence of the public**

#### **17.02**

- (1) On the motion of a party, an order may be made that a hearing or a part of a hearing shall be held in the absence of the public where:
  - (a) such an order is necessary to prevent a serious risk to the proper administration of justice because reasonable alternative measures will not prevent the risk; and
  - (b) the salutary effects of the order sought outweigh the deleterious effects on the rights and interests of the parties and the public, including the effects on the right to free expression, the right of the parties to a fair and public hearing, and the efficacy of the administration of justice.

### **Attendance at hearing held in the absence of the public**

#### **17.03**

- (1) Where a hearing or a part of a hearing is held in the absence of the public, unless otherwise ordered by the Panel, the hearing may be attended by:
  - (a) the parties and their representatives; and
  - (b) subject to subrule 17.02, such other persons as the Panel considers appropriate.

### **Non-disclosure of information**

#### **17.04**

- (1) Subject to subrule (2), where a hearing or a part of a hearing is held in the absence of the public, no person shall disclose, except to their representative, the identity of any other person who attends at or participates in the hearing or the part of the hearing that is held in the absence of the public, or CPA Ontario:

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- (a) any information disclosed in the hearing or the part of the hearing that is held in the absence of the public; and
  - (b) if and as specified by the Panel, the Panel's reasons for a decision or an order arising from the hearing or the part of the hearing that is held in the absence of the public, other than the Panel's reasons for an order that a subsequent hearing or a part of the subsequent hearing be held in the absence of the public.

**Order for disclosure: hearing held in the absence of the public**

- (2) On the motion of a person, an order may be made permitting a person to disclose any information referred to in subrule (1).

**Order for non-disclosure: hearing open to the public**

**17.05**

- (1) On the motion of a party, or on its own initiative, and if the criteria in subrule 17.02 are met, a Panel may make an order prohibiting a person who attends at or participates in a hearing or a part of a hearing that is open to the public from disclosing, except to their representative:
  - (a) the identity of any other person who attends at or participates in the hearing or the part of the hearing, and
  - (b) any information disclosed in the hearing or part of the hearing.

**Review of order**

**17.06**

- (1) At any time after an order is made under this Rule, any person may by motion request the Panel to review all or a part of the order, and upon such review the Panel may confirm, vary, suspend or cancel the order.

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## **RULE 18     CONDUCT OF HEARING**

### **Quorum**

#### **18.01**

- (1) Except as otherwise provided in these Rules, a Panel consisting of at least three members of the adjudicative committee shall preside over every hearing.
- (2) Despite subrule (1), unless otherwise provided in the By-law or Regulations, the Chair of the adjudicative committee may order that a Panel of fewer than three members preside over a specific hearing.
- (3) If a member of a Panel who has participated in a hearing becomes unable, for any reason, to complete the hearing or to participate in the decision or order, the remaining member(s) shall complete the hearing, make the decision and any order, and give the reasons.

### **Recording of Hearing**

#### **18.02**

- (1) The Tribunals Office shall record every electronic, oral, or hybrid hearing.

### **Interpreter**

#### **18.03**

- (1) Where a witness does not understand the language or languages in which an examination at a hearing is to be conducted or is deaf or mute, the Tribunals Office shall provide an interpreter.

### **Notice to Tribunals Office**

- (2) A person intending to call a witness who will require interpretation shall notify the Tribunals Office of the witness' requirement for an interpreter as early as possible, and in any event, not later than 10 days before the hearing at which the witness will be examined.

### **Interpreter to be competent**

- (3) An interpreter shall be competent and independent.

### **Interpreter to make affirmation**

- (4) Where an interpreter is required under subrule (1), before the witness is called, the interpreter shall solemnly promise to interpret accurately the administration of the affirmation to the witness, the questions put to the witness and the witness' answers.

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**Accommodation required****18.04**

- (1) A party shall notify the Tribunals Office as early as possible of any needs of the party or any witnesses that may require accommodation along with a description of the accommodation required.

**Limitation on examination of witness****18.05**

- (1) A Panel may reasonably limit further examination or cross-examination of a witness where it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the proceeding.

**French Speaking Members****18.06**

- (1) A Member who speaks French may require that, in the case of a hearing before the Discipline Committee or an Appeal from such a hearing, the hearing or Appeal, or any part of it, be heard in French.
- (2) Any such requirement shall be set out in writing to the Tribunals Office within seven days of the notice of hearing provided in subrule 7.01(3).
- (3) Upon receipt of notice of the requirement, the Tribunals Office shall ensure an interpreter is provided to the Member so that the Member may hear the matter in French.

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## **RULE 19 EVIDENCE**

### **Receiving evidence**

#### **19.01**

- (1) The Panel may receive any evidence, subject to restrictions in the Act, it finds relevant and reliable.
- (2) Despite subrule (1), information provided to either a Member or CPA Ontario in the context of any confidential practice advisory service offered by CPA Ontario to its Members shall not be received as evidence in any proceeding.
- (3) The evidence in subrule (1) includes both oral testimony and documents.
- (4) Any witness giving testimony shall do so upon making a solemn promise to tell the truth.

### **Exclusion of witness**

#### **19.02**

- (1) Subject to subrule (2), on the motion of a party, an order may be made excluding a witness or witnesses from a hearing until that witness is called to give evidence.

### **Order not to apply to party or witness instructing representative of party**

- (2) An order under subrule (1) may not be made in respect of a party or a witness whose presence is essential to instruct the representative of the person calling the witness, but an order may be made requiring any such party or witness to give evidence before other witnesses are called to give evidence on behalf of the party or the person calling the witness.

### **No communication with excluded witness**

- (3) Subject to subrule (4), where an order is made excluding a witness or witnesses from a hearing, there shall be no communication to any witness of any evidence given during that witness' absence from the hearing until after that witness has been called to give evidence and has given evidence.

### **Order permitting communication with excluded witness**

- (4) On the motion of the person calling a witness who has been excluded from a hearing, an order may be made permitting communication to the witness of any evidence given during the witness' absence from the hearing.

### **Evidence by affidavit**

#### **19.03**

- (1) The evidence of a witness or proof of a particular fact or document may be given by affidavit, subject to the Panel ordering otherwise.



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**Agreed facts**  
**19.04**

- (1) The Panel may receive and act on any facts agreed to by the parties without further proof or evidence.

**Admissibility of evidence from former proceeding**

**Interpretation**  
**19.05**

- (1) In this Rule, “previously admitted evidence” means evidence that was admitted in a proceeding before a court or tribunal, whether in or outside Ontario, at a hearing that occurred before the hearing in which the evidence is now sought to be admitted.

**When may be admitted**

- (2) Previously admitted evidence may be admitted if there is no legal bar to its admission, and:
- (a) the parties to the proceeding consent to its admission; or
  - (b) if,
    - (i) the Panel is satisfied that there is a reasonably accurate transcript of the previous hearing;
    - (ii) the previously admitted evidence is relevant to the current proceeding;
    - (iii) the party against whose interest the evidence is sought to be admitted was or is a party or a witness in the previous proceeding;
    - (iv) if the party against whose interest the evidence is sought to be admitted was not a witness at the previous hearing, the party had the opportunity to cross-examine the witness at the previous hearing; and
    - (v) a material issue in the other proceeding to which the previously admitted evidence relates is substantially similar to a material issue in the current proceeding.

**Proof of prior commission of offence or conduct required to be reported**  
**19.06**

- (1) Proof that a person has, in a previous proceeding before an adjudicative body, been found to have committed an offence or engaged in conduct required to be reported to CPA Ontario under the Code of Professional Conduct or the Student Code of Conduct is proof, in the absence of evidence to the contrary, that the offence was committed or the conduct was engaged in by the person if:
- (a) no appeal of the finding was taken and the time for an appeal has expired; or

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- (b) an appeal of the finding was taken but was dismissed or abandoned and no further appeal is available.
- (2) For the purposes of subrule (1), a document certifying the finding, purporting to be signed by the official having custody of the records of the adjudicative body, is sufficient evidence of the finding.

**Proof of prior facts**  
**19.07**

- (1) Specific findings of fact contained in the reasons for decision of an adjudicative body are proof, in the absence of evidence to the contrary, of the facts so found if:
  - (a) no appeal of the decision was taken and the time for an appeal has expired; or
  - (b) an appeal of the decision was taken but was dismissed or abandoned and no further appeal was taken.
- (2) If the findings of fact referred to in subrule (1) are with respect to an individual, subrule (1) only applies if the individual is or was a party to the proceeding giving rise to the decision.

**Transcript of proceeding**  
**19.08**

- (1) At a hearing, a transcript of a hearing before an adjudicative body may be admitted as evidence.

**Reasons**

- (2) At a hearing, the reasons for decision of an adjudicative body may be admitted as evidence.

**Taking official notice of facts**  
**19.09**

- (1) The Panel may take notice of:
  - (a) facts that may be judicially noticed;
  - (b) any generally accepted technical facts, information or opinions within its specialized knowledge; and
  - (c) any rules or standards governing the profession or its Members, Students, or Firms.

**Bank and business records**  
**19.10**

- (1) Any proof that must be given or any requirement that must be met prior to a bank record or a business record being received or admitted in evidence under any common law or

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statutory rule may be given or met by the oral testimony or affidavit of an individual given to the best of the individual's knowledge and belief.

### **Documentary evidence**

#### **19.11**

- (1) At a hearing, a party tendering a document as evidence shall provide a copy of the document to every other party and to the Tribunals Office for transmission to the Panel.

### **Copies**

#### **19.12**

- (1) Where the Panel is satisfied as to its authenticity, a copy of a document or other thing may be admitted as evidence at a hearing.

### **Summonses**

#### **19.13**

- (1) The Panel may, by summons, require any person:
  - (a) to give evidence at a hearing; and
  - (b) to produce in evidence at a hearing, specified documents and things.

### **Signing of summons**

- (2) A summons may be signed by the Tribunals Office.

### **Summons may be issued in blank**

- (3) On the request of a person, the Tribunals Office shall issue to a party a blank summons and the party may complete the summons and insert the name of the witness to be summoned.

### **Service of summons**

- (4) Subject to subrule (6), the party who obtains a summons shall serve the summons on the witness to be summoned.

### **Attendance money**

- (5) Subject to subrule (6), the party who obtains a summons shall pay or tender to the witness to be summoned, at the same time that the party serves the summons on the witness, attendance money calculated in accordance with Tariff A under the Rules of Civil Procedure.

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**Service and attendance money not required**

- (6) If a witness is in attendance at a hearing, a party is not required to serve a summons on the witness or to pay or tender to the witness attendance money in order to call the witness at the hearing.

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## RULE 20    COSTS

### Awarding costs

#### 20.01

- (1) A Panel of the Discipline Committee or Appeal Committee hearing an appeal from a decision of the Discipline Committee, as the case may be, may make any order requiring a party other than CPA Ontario to pay costs as provided in Regulations 6-2 and 6-3.
- (2) In all other cases:
  - (a) A Panel may make an order requiring a party other than CPA Ontario to pay costs where the conduct or course of conduct of that party has been unreasonable, frivolous, or vexatious or the party has acted in bad faith: and
  - (b) The amount of the costs ordered shall be determined by taking into account the time spent by CPA Ontario on the proceeding or part of the proceeding where the conduct of the party was unreasonable, frivolous, or vexatious or where the party acted in bad faith, compensated at a reasonable hourly rate, taking into account the CPA Ontario representative's year of call, and any expenses incurred.
- (3) A Panel presiding over an interlocutory proceeding, including a motion, may make an order under subrules (1) or (2), or may defer the determination to the Panel presiding over the hearing on the merits.

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## **RULE 21     DECISIONS, ORDERS AND REASONS**

### **Decisions**

#### **21.01**

- (1) A decision is effective from the date on which it is made unless otherwise specified in the decision.
- (2) Every decision made by a Panel shall be in writing and in the case of a final decision, shall be in the form of a formal decision.

### **Orders**

#### **21.02**

- (1) An order is effective from the date on which it is made, unless ordered otherwise by the Panel.
- (2) Every order made by a Panel shall be in writing and in the case of a final order, shall be in the form of a formal order.

### **Fine**

- (3) Any order imposing a fine on a party shall specify:
  - (a) the amount of the fine; and
  - (b) the time within which the fine is to be paid.

### **Costs**

- (4) Any order awarding costs shall specify:
  - (a) the amount of the costs; and
  - (b) the time within which the costs are to be paid.

### **Reprimands**

- (5) A reprimand may be administered by any member of the Panel.
- (6) A reprimand may be administered orally, in writing, or both.

### **Written reasons**

#### **21.03**

- (1) A Panel shall give written reasons for any final order or final decision.
- (2) A Panel may give written reasons for any other decision or order.

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- (3) The reasons shall include the reasons for any minority or dissent.

**Correction of errors**

**21.04**

- (1) The Tribunals Office or the Panel may at any time correct a typographical error, error of calculation or similar minor error made in a decision, order, formal decision and order, formal order, or reasons of a Panel.

**Notice of decisions**

**21.05**

- (1) The Tribunals Office shall provide to each party or representative of each party:
- (a) who participated in a hearing,
    - (i) a copy of the formal decision or order;
    - (ii) a copy of the written reasons, if any; and
    - (iii) a copy of a corrected decision, corrected order, corrected formal decision and order or corrected reasons; or
  - (b) who participated in a motion,
    - (i) a copy of the formal order; if any,
    - (ii) a copy of the written reasons, if any, for the order; and
    - (iii) a copy of a corrected order, corrected formal order or corrected reasons.

**Method of sending notice**

- (2) A document required to be provided under subrule (1) shall be sent by:
- (a) regular mail to the address of the party contained in CPA Ontario's records or to the last known address of the party's representative;
  - (b) e-mail to the e-mail address of the party contained in CPA Ontario's records or the last known e-mail address of the party's representative; or
  - (c) e-mail or hand delivery to CPA Ontario.

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## RULE 22    PROCEEDING RECORD

### **Requirement 22.01**

- (1) The Tribunals Office shall compile a record of every proceeding.

### **Contents of record**

- (2) A record of a proceeding shall contain the following:
- (a) Every document filed with the Tribunals Office under these Rules in respect of the proceeding or a step in the proceeding;
  - (b) Every document received by a Panel under these Rules in respect of the proceeding or a step in the proceeding;
  - (c) The notice of a hearing;
  - (d) Any decision or order made in the proceeding;
  - (e) The reasons, if any; and
  - (f) The transcripts of a hearing if obtained by the Tribunals Office.

### **Record is public record**

- (3) Subject to subrule (4), rule 17, the By-law, Regulations, and the Act, the proceeding record is a public record.

### **Documents not available for public inspection**

- (4) A document contained in the proceeding record pursuant to subrule (2)(a) or (b) is not available for public inspection.



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## **RULE 23      APPEALS TO THE APPEAL COMMITTEE**

### **General**

#### **23.01**

- (1) This Rule applies to Appeals to the Appeal Committee, authorized by the Act, By-law or Regulations, from a decision of the Discipline Committee, Capacity Committee or Admission and Registration Committee.
- (2) There is no Appeal from an interlocutory order of an adjudicative committee.
- (3) Subrules 7.01(2) and (3) apply to an Appeal, with necessary modifications and except as otherwise provided in this Rule.

### **Stay pending Appeal**

#### **23.02**

- (1) A party to an appeal referred to in subrule 23.01(1) may move before the Appeal Committee for a stay of a final order of the Discipline Committee, Capacity Committee, or Admission and Registration Committee in accordance with rule 13 with necessary modifications.
- (2) An order for a stay may be made on such terms and conditions as are just.

### **Commencement of Appeal**

#### **23.03**

- (1) An Appeal of a final order of the Discipline Committee, Capacity Committee or Admission and Registration Committee shall be commenced by a notice of appeal.
- (2) The notice of appeal shall be served on all parties and filed with the Tribunals Office:
  - (a) within 30 days of the pronouncement of the order; or
  - (b) after 30 days on consent of the parties, or with leave of the Appeal Committee.
- (3) Any party served with a notice of appeal may cross-appeal.
- (4) The notice of cross-appeal, if any, shall be served on all parties and filed with the Tribunals Office:
  - (a) within 15 days of the service of the notice of appeal; or
  - (b) after 15 days on consent of the parties, or with leave of the Appeal Committee.

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## **Materials on the Appeal**

### **Appellant's Appeal Book**

#### **23.04**

- (1) Within 30 days of the later of the filing of the notice of appeal or the release of the reasons of the order appealed from, the party delivering a notice of appeal shall serve an appeal book on the opposing party or the representative for that party and shall file the appeal book with the Tribunals Office.
- (2) The appeal book shall contain, in consecutively numbered pages:
  - (a) a table of contents describing each document by its nature and date and, in the case of an exhibit, by exhibit number or letter;
  - (b) a copy of each notice of appeal;
  - (c) a copy of the originating process;
  - (d) a copy of the decision and order;
  - (e) a copy of the reasons of the adjudicative committee, if any;
  - (f) a copy of each document referred to in the table of contents; and
  - (g) all relevant transcripts, or a list of all relevant transcripts together with a certificate of the court reporting service identified by the Tribunals Office confirming that such transcripts have been ordered and any deposit required for preparation of transcripts has been paid, or, alternatively, an order of the Appeal Committee dispensing with the requirement to provide transcripts.

## **Transcripts**

- (3) The party delivering a notice of appeal shall, unless a Panel orders otherwise on a motion, no later than the tenth day following the date the reasons of the adjudicative committee are issued, order the transcripts of the entire hearing.
- (4) The party ordering transcripts shall provide a copy of the transcripts to all parties and file a copy with the Tribunals Office immediately upon their receipt.

## **Respondent's Appeal Book**

- (5) Within 30 days of receipt of the appellant's appeal book, the respondent shall serve its appeal book on the appellant or representative for the appellant and shall file the appeal book with the Tribunals Office.
- (6) The respondent's appeal book shall contain, in consecutively numbered pages:

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- (a) a table of contents describing each document by its nature and date and, in the case of an exhibit, by exhibit number or letter;
  - (b) a copy of any notice of cross-appeal;
  - (c) a copy of all relevant exhibits that are not included in the appellant's appeal book; and
  - (d) a copy of any other documents relevant to the hearing of the Appeal that are not included in the appellant's appeal book.

### **Factum and Book of Authorities**

- (7) The party who files a notice of appeal shall serve a factum on all other parties within 60 days after receipt of the transcripts referred to in subrule 23.04(2)(g).
- (8) If the Appeal Committee has made an order dispensing with the requirement to provide transcripts, the party who files a notice of appeal shall serve its factum at the same time as its appeal book.
- (9) The responding party to the appeal shall serve a factum on all other parties within 30 days after service of the factum of the party who files a notice of appeal.
- (10) Each factum shall contain a concise statement, without argument, of the facts, issues to be argued, a concise statement of law, the authorities relating to each issue and the order sought.
- (11) Each party shall serve, with their factum, a book of authorities.
- (12) The respondent shall not include in its book of authorities any authorities contained in the appellant's book of authorities.
- (13) Each party shall file, with proof of service, a copy of that party's factum and book of authorities.

### **Deemed abandonment**

- (14) Where the party who files a notice of appeal fails to file an appeal book in the time prescribed by this Rule, the Appeal shall be deemed to be abandoned, unless the party obtains the consent of the other party or an order from the Panel permitting the Appeal to continue.
- (15) No Appeal shall be deemed to have been abandoned for the failure to file a factum or book of authorities in the time prescribed by this Rule.

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**Effect of failure to comply**

- (16) A party who fails to file any document required by this Rule within the time prescribed by this Rule or an order of the Panel, shall not thereafter file such document except on the consent of all other parties or with leave of the Panel.

**Fresh evidence****23.05**

- (1) If a party seeks to tender evidence before the Appeal Committee which was not before the Panel or person whose decision or order is the subject of the Appeal, the party shall bring a motion to admit fresh evidence before the Appeal Committee in accordance with rule 13 with necessary modifications.
- (2) The motion to admit fresh evidence shall be heard with the Appeal, unless the Appeal Committee orders otherwise.
- (3) Where the party who files a notice of motion to admit fresh evidence fails to file supporting materials in the time prescribed by rule 13 or by the Appeal Committee, the notice of motion to tender fresh evidence shall be deemed abandoned, unless the party obtains the consent of the other party or an order from the Appeal Committee.

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## **RULE 24     ADMISSION/REGISTRATION APPEALS**

### **General**

#### **24.01**

- (1) All Admission/Registration Appeals shall be conducted in writing unless otherwise ordered by the Admission and Registration Committee.

### **Commencement of Admission/Registration Appeal**

#### **24.02**

- (1) Rule 7 applies to an Admission/Registration Appeal, except as otherwise provided in this Rule.
- (2) The notice of appeal, in the prescribed form, shall be served on all parties and filed with the Tribunals Office:
  - (a) within 30 days of the determination; or
  - (b) after 30 days on consent of the parties, or with leave of the Admission and Registration Committee.

### **Record of Determination**

#### **24.03**

- (1) Within 30 days of receipt of the notice of appeal, the person whose determination is the subject of the appeal (the respondent) shall:
  - (a) serve a record of determination on the appellant or the appellant's representative; and
  - (b) file the record of determination with the Tribunals Office.
- (2) The record of determination shall contain, in consecutively numbered pages:
  - (a) a table of contents describing each document by its nature and date;
  - (b) a copy of the determination; and
  - (c) a copy of each document and all information considered by the person making the determination.
- (3) Despite rule 20, if the person whose determination is the subject of the appeal does not comply with the time limit set out in subrule (1), the Admission and Registration Committee may order costs against CPA Ontario if the appellant is ultimately successful on the appeal and if the Admission and Registration Committee concludes that the failure to comply is unreasonable.

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**Appellant's Submission****24.04**

- (1) Within 15 days of receipt of the record of determination, the appellant shall serve a written submission on the respondent, and file the submission with the Tribunals Office.
- (2) The written submission shall contain:
  - (a) submissions as to why the respondent erred in their determination, with reference to the relevant facts;
  - (b) any additional documents that were provided to the Registrar's Office, are relevant to the appeal, and have not been provided in the record of determination; and
  - (c) the order requested.
- (3) Despite subrules (1) and (2), if the Admission and Registration Committee has ordered the appeal to proceed otherwise than in writing, unless ordered otherwise, the appellant shall, instead of a submission, serve and file a factum and book of authorities and rule 23 shall apply with necessary modifications.

**Respondent's Submission****24.05**

- (1) Within 15 days of receipt of the appellant's submission, the respondent shall:
  - (a) serve a written submission on the appellant: and
  - (b) file the submission with the Tribunals Office.
- (2) Despite subrule (1), if the Admission and Registration Committee has ordered the appeal to proceed otherwise than in writing, unless ordered otherwise, the respondent shall, instead of a submission, serve and file a factum and book of authorities and rule 23 shall apply with necessary modifications.

**Reply****24.06**

- (1) If the respondent serves a submission, the appellant may, within seven days of receipt of that submission, serve a reply responding to any matters raised for the first time in the respondent's submission on the respondent, and file the reply with the Tribunals Office.

**New information****24.07**

- (1) If the appellant has relevant information that was not made available to or considered by the person making the determination being appealed, the appellant shall provide that

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information to the person making the determination and the appeal shall be stayed pending the person considering the new information.

- (2) The person making the determination shall inform the Admission and Registration Committee within 30 days of receiving the new information whether that information has changed the initial determination.
- (3) If the new information has changed the initial determination and a new decision is issued, the appeal shall be deemed to be abandoned.
- (4) If the new information has not changed the initial determination, that information shall be added to the record of determination, and all parties shall be permitted to make additional submissions on it in accordance with this Rule.

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## RULE 25    REVIEWS

### **General** **25.01**

- (1)    Reviews by the Admission and Registration Committee of decisions of the Board shall be conducted in writing in accordance with the procedure set out in Regulation 6-1 as more specifically set out below.

### **Commencing Review**

- (2)    Reviews of decisions of the Board are commenced by the applicant filing a request for review with the Tribunals Office:
  - (a)    within 30 days of the decision to be reviewed; or
  - (b)    after 30 days only with leave of the Admission and Registration Committee.
- (3)    The request for review shall include:
  - (a)    the grounds for review;
  - (b)    the written submissions of the applicant on the review; and
  - (c)    a copy of each document relevant to the review that was before the Board at the time that it made its decision.

### **Tribunals Office to forward to the Board**

- (4)    After receipt of the request for review, the Tribunals Office shall forward the request for review to the Board.
- (5)    Within 15 days of receipt of the applicant's request for review, the Board shall:
  - (a)    provide the Tribunals Office with any additional information, documents and materials relevant to the review that was before the Board at the time that it made its decision; and
  - (b)    identify any document included in the request for review that was not before the Board at the time that it made its decision.