



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Marc R. Jewiss, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Marc R. Jewiss, CPA, CA:

1. THAT the said Marc R. Jewiss, in or about the period June 1, 2008 to August 31, 2012, while a director, officer, employee and shareholder of "MFSL", failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest, in that he misappropriated an asset worth approximately \$36,725 from "MFSL", contrary to Rule 201.1 of the Rules of Professional Conduct of CPA Ontario.
- ~~2. THAT the said Marc R. Jewiss, in or about the period June 1, 2005 and September 30, 2005, while a director, officer, employee and shareholder of "MFSL", failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest, in that he misappropriated approximately \$7,585 from "MFSL", contrary to Rule 201.1 of the Rules of Professional Conduct of CPA Ontario.~~
3. THAT the said Marc R. Jewiss, in or about the period January 1, 2007 through June 30, 2013, signed or associated himself with T2 Corporation Income Tax Returns for "163 Co.", which were filed with Canada Revenue Agency, that he knew or should have known were false or misleading, contrary to Rule 205 of the Rules of Professional Conduct of CPA Ontario, in that he underreported 163 Co.'s income:
 - a. for 2007, in the amount of approximately \$140,000;
 - b. for 2008, in the amount of approximately \$160,000; and
 - c. for 2011 and/or 2012, in the amount of up to \$360,352.

Withdrawn at commencement of hearing, November 4, 2019.

Dated at Toronto, Ontario, this 16th day of October, 2019

M.S. GASPARRO, CPA, CA, DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **MARC RICHARD JEWISS, CPA, CA**, under **Rule 201.1** and **Rule 205** of the Chartered Professional Accountants of Ontario Rules of Professional Conduct, as amended.

TO: Mr. Marc R. Jewiss

AND TO: The Professional Conduct Committee

DECISION MADE NOVEMBER 4, 2019 AND ORDER MADE NOVEMBER 5, 2019

DECISION

The Panel was satisfied that the amended Allegations were proven and constituted a breach of Rule 201.1 and Rule 205 of the Chartered Professional Accountants of Ontario's Rules of Professional Conduct. The Panel determined that, having breached these rules, Mr. Marc Richard Jewiss ("Mr. Jewiss") has committed professional misconduct.

ORDER

The Panel orders the following:

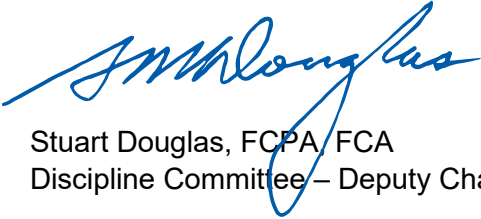
1. Mr. Jewiss be reprimanded in writing by the Chair of the hearing.
2. Mr. Jewiss shall pay a fine of \$20,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by November 5, 2021.
3. Mr. Jewiss' membership with CPA Ontario is revoked.
4. Notice of this Decision and Order, disclosing Mr. Jewiss' name, is to be given in the form and manner determined by the Tribunal:
 - a) to all members of CPA Ontario;
 - b) to all provincial bodies;

and shall be made available to the public by publication on the CPA Ontario website.

5. Notice of this Decision and Order disclosing Mr. Jewiss' name is to be given by publication in the *Hamilton Spectator*. Mr. Jewiss shall pay all costs associated with the publication, which shall be in addition to any other costs ordered by the Panel.

6. Mr. Jewiss shall pay costs of \$65,000 to CPA Ontario by November 5, 2021.

DATED at Toronto this 5th day of November, 2019

A handwritten signature in blue ink, appearing to read "Stuart Douglas". The signature is fluid and cursive, with a large loop at the end.

Stuart Douglas, FCPA, FCA
Discipline Committee – Deputy Chair

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **MARC RICHARD JEWISS, CPA, CA**, under **Rule 201.1** and **Rule 205** of the Chartered Professional Accountants of Ontario Rules of Professional Conduct, as amended.

BETWEEN:

**Chartered Professional Accountants of Ontario
Professional Conduct Committee**

-and-

Marc Richard Jewiss

APPEARANCES:

For the Professional Conduct Committee: Lily Harmer and Julia McNabb, Counsel

For Mr. Jewiss: John M. Wigle, Counsel
Marc R. Jewiss, CPA, CA

Heard: November 4 and 5, 2019

Decision and Order effective: November 5, 2019

Release of written reasons: December 18, 2019

REASONS FOR DECISION MADE NOVEMBER 4, 2019 AND ORDER MADE NOVEMBER 5, 2019

I. OVERVIEW

[1] This hearing was held to determine whether Allegations that Mr. Jewiss had failed to maintain the good reputation of the profession by misappropriating an asset from a company of which he was an employee, director and shareholder; and that he had signed or associated himself with T2 Corporation Income Tax Returns for his holding company which he knew or should have known were false or misleading, were established and amounted to professional misconduct.

[2] Mr. Jewiss obtained his CA designation in 1989. After receiving his designation, he left private practice when he was invited to become the controller of an automobile dealership, MFSL. He was employed by, and involved with, MFSL from 1989 until the termination of that employment relationship by MFSL in 2015. Mr. Jewiss subsequently found employment with other companies in the automobile industry.

- [3] MFSL had been founded in 1968 by LF. Although it had been reorganized in different ways over the years, LF remained the principal of the dealership at all relevant times. His two daughters and son also held positions of responsibility in MFSL. In 1996, Mr. Jewiss acquired 20% of the shares of MFSL and became a principal of the dealership, along with LF. Mr. Jewiss expanded his ownership interest to 40% of the shares in 1999. In 2004, Mr. Jewiss transferred his shares in MFSL to a holding company (“163 Co.”), through which he subsequently held his interest in MFSL.
- [4] As of January 1, 2011, Mr. Jewiss acquired additional shares from LF through 163 Co., so that, from that time until 2012, 163 Co. held 70% of the shares in MFSL. In 2012, as a result of the events giving rise to the first Allegation, Mr. Jewiss sold his interest in MFSL back to LF’s family and surrendered his position as dealer principal, but he remained on as assistant general manager until late 2015.
- [5] Mr. Jewiss had overall accounting responsibility at MFSL from 2007-2012, although routine entries were made into the accounting software by him and others during this period. Mr. Jewiss was also responsible for preparing for the audit and making the year end entries into the books and records. However, BDO Dunwoody had a longstanding relationship with MFSL and both prepared MFSL’s tax returns and conducted audits each year. Mr. Jewiss was the primary contact for the audits.
- [6] During the years that Mr. Jewiss was involved with MFSL, he had close personal and professional relationships with LF. LF trusted Mr. Jewiss and considered him to be “like a son”. Mr. Jewiss was in a position of trust with LF and MFSL. Unfortunately, LF had suffered a cognitive decline in recent years and was unable to provide information to the investigator appointed by the PCC. Due to this factor and the limitations of MFSL’s accounting software, there were many unanswered questions about Mr. Jewiss’ dealings with LF.
- [7] The principals of MFSL made a complaint to CPA Ontario in June 2015 that ultimately led to the allegations made by the PCC after an investigation. Further allegations were made by certain principals of MFSL in September 2016 and January 2017. There is ongoing civil litigation between MFSL and Mr. Jewiss.
- [8] The onus was on the PCC to show on a balance of probabilities that Mr. Jewiss’ conduct breached Rule 201.1 and Rule 205 of the CPA Ontario Rules of Professional Conduct and constituted professional misconduct.

II. PRELIMINARY ISSUES

- [9] On September 10, 2019, the Panel heard a Motion brought by Mr. Jewiss. Mr. Jewiss argued that the Allegations laid by the PCC were outside the jurisdiction granted to CPA Ontario by the *Chartered Professional Accountants of Ontario Act, 2017* (“the Act”); that section 10 of Regulation 15-1 precluded the PCC from pursuing an allegation of professional misconduct where more than six years have passed since the date of the conduct; and that the PCC could not pursue an allegation where the alleged misconduct could also give rise to a prosecution under the *Income Tax Act*, which involved the possibility of imprisonment if found guilty. The Panel dismissed the Motion (*Re Jewiss*,

September 10, 2019).

- [10] At the outset of the hearing on the merits, the PCC requested leave to withdraw Allegation 2 of the amended Allegations, with the consent of Mr. Jewiss. The Panel granted leave, and the Allegations were amended accordingly.
- [11] Mr. Jewiss admitted that he had committed professional misconduct in relation to the remaining amended Allegations. His counsel also advised the Panel that Mr. Jewiss was not contesting the evidence to be adduced by the PCC.

III. ISSUES

- [12] The Panel identified the following issues arising from the allegations:
- A. Did the evidence establish, on a balance of probabilities, the facts on which the particulars alleged by the PCC were based?
 - B. If the particulars alleged by the PCC were established on the evidence on a balance of probabilities, did those particulars constitute professional misconduct?

IV. DECISION

- [13] The Panel found that the evidence established, on a balance of probabilities, the particulars set out in the amended allegations of professional misconduct.
- [14] The Panel was satisfied that the particulars alleged constituted a breach of Rule 201.1 and Rule 205 and, having breached this Rule, Mr. Jewiss had committed professional misconduct.

V. REASONS FOR THE DECISION

Findings regarding Conduct of Mr. Jewiss

- [15] The evidence was placed before the Panel on an uncontested basis. By the agreement of the parties, all of the evidence was tendered through the investigator appointed by the PCC, Ms. Leigh Beijer. Ms. Beijer's evidence was not challenged, and no further evidence was tendered on behalf of Mr. Jewiss.

Allegation 1

- [16] In Allegation 1, the PCC alleged that Mr. Jewiss misappropriated a car, valued at \$36,725, more or less, from MFSL. The car ("the Edge") had been purchased new in 2007 by MFSL for \$36,724.80, and placed in its inventory. A customer had driven the Edge for a period of time commencing in August 2007, with the permission of MFSL, while he was awaiting delivery of his own vehicle. The Edge was licensed in the customer's name during that period. The Edge was returned to MFSL by this customer in November 2007. There was no evidence as to the physical location of the Edge between November 2007 and August 2010.

- [17] In August 2010, Mr. Jewiss purchased a new vehicle from another dealership and used the Edge (and another vehicle) to obtain a used car credit from that dealership to be applied against the new vehicle. Mr. Jewiss purchased the new car in his own name.
- [18] No one at MFSL, other than Mr. Jewiss, was aware at the time of this transfer that he was transferring the Edge. MFSL did not authorize Mr. Jewiss to sell the car for his own benefit. In fact, the transfer was unknown to MFSL until 2012. Mr. Jewiss never paid MFSL for the Edge prior to 2012.
- [19] At the time of transfer of the Edge to the other dealership, the ownership remained in the name of the customer who had driven the Edge in 2007, although the customer's licence plates had been removed in November 2007. Although there was no direct evidence on the point, it was suggested that the Edge could have been driven with dealer plates during that period.
- [20] Between November 2007 and May 2008, the Edge remained in the inventory of MFSL, although it was not located on the lot of MFSL. There was no evidence as to its physical whereabouts, but it was subsequently learned that it had been driven by Mr. Jewiss' family members. The Edge was not included in the 2008 inventory of MFSL. When one of LF's daughters had asked about the Edge during the 2008 inventory, he had told her that it had been transferred to another dealership, GFL ("GFL").
- [21] In 2012, one of the daughters of LF noticed that the records of MFSL indicated that the Edge had been sold to another dealership by Mr. Jewiss in 2010. A confrontation ensued between LF and his daughters and Mr. Jewiss. In that meeting, Mr. Jewiss admitted that he had used the Edge for his own benefit and reimbursed MFSL approximately \$36,000, representing the original value of the Edge. He also sold his ownership interest in MFSL back to LF and his family and surrendered his senior management positions with MFSL following this meeting.
- [22] After the fact, the history of the Edge as shown in the books and records of MFSL was reviewed. These books and records had been prepared either by or under the guidance of Mr. Jewiss. A series of entries in the books showed that the Edge had been sold to GFL in May 2008 with a corresponding account receivable being set up. That sale and the corresponding account receivable never actually existed. In addition, certain records that ought to have existed in the MFSL system, such as the handwritten confirmation for the journal entry, did not exist regarding these transactions. The effect of these transactions, however, was to remove the Edge from the books of MFSL.
- [23] During the investigation, Mr. Jewiss represented to the investigator that the Edge was transferred to GFL as part of a larger transaction between the two businesses related to MSFL obtaining customer lists from GFL. However, this representation was not true as the transfer of the Edge was never contemplated in this transaction, and the Edge was never actually transferred to GFL.
- [24] Although the Panel accepted that, in some instances, people working for or operating a car dealership may have the temporary use of a vehicle owned by the dealership, the Panel found that Mr. Jewiss' dealings with the car in issue were materially different because he kept it and treated it as his own. At the end of the day, Mr. Jewiss used an asset that was not his to acquire another vehicle in his own name. In this way, he

obtained the benefit of the value of a car that was not his. The Panel concluded that this amounted to misappropriating the vehicle.

- [25] In addition, Mr. Jewiss made deliberate efforts to mask in the books and records of MFSL what he had really done with the vehicle. The combination of the misleading manner in which Mr. Jewiss accounted for the car, and his failure to acknowledge that he was making use of the car, satisfied the Panel that Mr. Jewiss was handling the car in a dishonest manner.
- [26] The Panel found that the evidence demonstrated on a balance of probabilities that Mr. Jewiss had misappropriated the car from MFSL, its lawful owner.

Allegation 3(a) and 3(b)

- [27] In Allegations 3(a) and (b), the PCC alleged that Mr. Jewiss signed corporate tax returns for 163 Co. that he knew or ought to have known were false or misleading because they underreported 163 Co.'s income in 2007 by \$140,000 and in 2008 by \$160,000. The circumstances of these two Allegations were similar.
- [28] The sum of \$140,000 was paid by cheque from MFSL to 163 Co. (which was the named shareholder at the time) on July 12, 2007. The corresponding cheque requisition, signed by Mr. Jewiss and dated July 15, 2007, indicated that the payment was for dividends declared on December 31, 2006. The payment was not shown as a dividend in the general ledger. The cheque requisition also indicated that the general ledger account for the note payable to LF was reduced by this amount, although the funds were not paid to LF. Ms. Beijer was unable to identify any valid reason for amounts being paid to Mr. Jewiss being set off against amounts due to LF. There was no evidence explaining why the cheque was dated, and cashed, three days before the cheque requisition was signed.
- [29] On July 12, 2007, the same day as the cheque was paid to Mr. Jewiss, a cheque for \$210,000 was paid to LF. It was also entered in the general ledger as a payment against the note payable to LF.
- [30] The resolutions passed by the directors on December 31st of both 2006 and 2007 did not reflect these amounts as dividends. All of the payments made to shareholders, whether as dividends or otherwise, were determined by LF and Mr. Jewiss.
- [31] The \$140,000 payment to 163 Co. was not reflected in the Notice to Reader financial statements for 163 Co. for the year ending either December 31, 2006 or December 31, 2007. Only dividends of \$20,000 were reported in those statements. The payment was also not reflected in the corporate tax return for 163 Co. for 2007, which Mr. Jewiss was responsible for preparing. Ms. Beijer also reviewed Mr. Jewiss' personal tax return for 2007 and the 2007 tax return for his family trust. The \$140,000 amount was not reflected as any form of income in either return.
- [32] The uncontradicted evidence also demonstrated that the sum of \$160,000 was paid by cheque from MFSL to 163 Co. on July 14, 2008. The corresponding cheque requisition, signed by Mr. Jewiss and dated July 14, 2007, indicated that the payment was for a "partial payment of note", again charged against the ledger account for the note payable

to LF, although it was not paid to LF.

- [33] On July 14, 2008, the same day as the cheque was paid to Mr. Jewiss, a cheque for \$240,000 was paid to LF. Ms. Beijer indicated that she could not identify how either of these payments were treated in the books of MFSL, but she indicated that they were not shown as dividends. It was also entered in the general ledger as a payment against the note payable to LF.
- [34] The \$160,000 payment to 163 Co. was deposited to 163 Co.'s account but was not reflected in books and records of 163 Co. or the Notice to Reader financial statements for 163 Co. for the year ending December 31, 2008. Only dividends of \$20,000 were reported in those statements. The payment was also not reflected in the corporate tax return for 163 Co. for 2008, which Mr. Jewiss was responsible for preparing.
- [35] During the investigation, Mr. Jewiss had indicated that he did not think he needed to report these amounts because they were dividends being paid between related parties. At the hearing, Mr. Jewiss did not advance this position and acknowledged that the amounts needed to be reported.
- [36] The evidence demonstrated that Mr. Jewiss conducted a series of transactions, characterized either as a dividend or a debt repayment, by which he received significant sums from MFSL. The Panel found no evidence that these payments were dividends, which was how they were largely shown. In fact, the audited financial statements for MFSL showed a dividend being declared annually, but the stated amount of the dividend was much less than the amounts of these payments.
- [37] The issue before the Panel was not that he received these sums, or why he received these sums, but that he had not declared them, as he was required to do, in either the tax returns for 163 Co. or his personal tax returns. The difficulty the Panel encountered was that there was no evidence explaining why Mr. Jewiss characterized particular amounts as he did. However, the Panel did not need to determine this issue to reach a conclusion with respect to these allegations.
- [38] The Panel found that Mr. Jewiss had not included these payments in the tax returns for 163 Co. when he knew or ought to have known that these payments needed to be shown and thereby submitted false or misleading tax returns.

Allegation 3 (c)

- [39] In Allegation 3(c), the PCC alleged that Mr. Jewiss signed corporate tax returns for 163 Co. that he knew or ought to have known were false or misleading because they underreported 163 Co.'s income in 2011 and/or 2012 by up to \$360,352.
- [40] The uncontradicted evidence demonstrated that the sum of \$395,352 was paid by cheque from MFSL to 163 Co. on April 29, 2012. The corresponding cheque stub indicated that the payment was comprised of a dividend for 2011 in the amount of \$35,000, and the sum of \$360,352 unspecified for "2011 Year-End".
- [41] On April 30, 2012, a cheque for \$15,000 was paid from MFSL to LF. This would reflect a dividend payment to LF based on his then 30% holding, which was proportionate to the \$35,000 payment to Mr. Jewiss based on his 70% shareholding in MFSL.

- [42] The financial statements for 163 Co. for 2012 included a dividend payment for \$35,000, but did not reflect the \$360,052 amount. Ms. Beijer indicated that an amount shown for gain on sale of investment in the financial statements was the proceeds that Mr. Jewiss received when his shareholdings were liquidated after September 2012. It did not relate to this sum.
- [43] The payment of \$360,052 was not reflected in the corporate tax return for 163 Co. for 2008, which Mr. Jewiss was responsible for preparing. However, Ms. Beijer did identify the amount of \$210,000 being claimed on Mr. Jewiss' personal tax return for 2012. This entry was added after Mr. Jewiss submitted an amended T4 from MFSL in 2013, which changed his employment income from approximately \$69,000 to \$210,000. Ms. Beijer noted that bonuses were generally paid through the payroll company and would usually be paid to the individual rather than a holding company. However, this adjustment appeared to reflect some portion of the funds received by 163 Co.
- [44] Mr. Jewiss had indicated to Ms. Beijer that the balance of \$153,352 may have been applied to reduce a loan from LF's holding company.
- [45] In the Panel's view, it was not necessary for the Panel to determine the exact amount by which Mr. Jewiss underreported his income or the income of 163 Co. In fact, there was insufficient evidence to permit such a calculation. However, the evidence did demonstrate that a portion of the amounts in question had been received by Mr. Jewiss and not accounted for in the 2011 or 2012 tax returns for 163 Co., for which he had been responsible.
- [46] The Panel found that Mr. Jewiss had not included all of the payment he received in April 2012, through 163 Co., in the 2011 or 2012 corporate tax returns for 163 Co. when he knew or ought to have known that these payments needed to be shown and thereby submitted false or misleading tax returns.

Finding of Professional Misconduct

- [47] Mr. Jewiss admitted that his actions amounted to professional misconduct. In the Panel's view, he was correct to do so to the extent that a breach of the Rules of Professional Conduct will generally amount to professional misconduct. There was no argument before the Panel to the contrary. The Panel found that Mr. Jewiss committed professional misconduct in that he breached Rule 201.1 and Rule 205 of the CPA Ontario Rules of Professional Conduct.

VI. SANCTIONS

Joint Submission on Sanction

- [48] After the Panel announced that it had made the findings of professional misconduct explained above, the parties outlined the terms of a joint submission that they were making with respect to penalty. The proposed sanction included the following elements: a written reprimand; a fine of \$20,000 payable within two years; the revocation of Mr. Jewiss' membership in CPA Ontario; and, full publication of the decision, including in the Hamilton Spectator. The parties also indicated that there was an issue between them as

to the timing of the publication of the decision. This issue was considered by the Panel separately.

- [49] The Panel recognized that, as submitted by counsel for the PCC, there was a strong presumption in favour of a tribunal or court accepting a joint submission by the parties and the tribunal had to be satisfied that a stringent test was met before interfering with a joint submission. The test was affirmed by the Supreme Court of Canada in *R. v. Anthony-Cook*, [2016] S.C.J. 43 in the following terms:

Under the public interest test, a trial judge should not depart from a joint submission on sentence unless the proposed sentence would bring the administration of justice into disrepute or is otherwise contrary to the public interest.

- [50] The Panel was satisfied that this test, or similar tests applied in the criminal process, was applicable to joint submissions regarding sanction before the Discipline Committee.
- [51] Counsel for the PCC noted that there were significant aggravating factors in this case, notably that the amount involved was significant, the conduct continued over a number of years, there were elements of breach of trust given the relationship between Mr. Jewiss and LF, and Mr. Jewiss had personally benefitted from his actions. In addition, Mr. Jewiss had used his professional designation and his accounting skills to generate many of the books and records that obscured what he had done. At the same time, Mr. Jewiss had no previous discipline history and had admitted the allegations, albeit at the last minute before the hearing. Both counsel submitted that the proposed sanction took these factors into consideration.
- [52] After considering the cases put before the Panel by counsel for the PCC, and considering the factors raised by counsel, the Panel concluded that the jointly proposed sanction was reasonable and was not contrary to the public interest. Most significantly, the sanction recognized that Mr. Jewiss had acted with a lack of integrity, and, as a result, could not continue as a member of the profession. Accordingly, the Panel accepted the joint submission.

Position of Mr. Jewiss on Timing of Publicity

- [53] Counsel for Mr. Jewiss indicated that Mr. Jewiss accepted that his membership would be revoked, effective immediately. However, he asked that the posting of the decision on the website, and the publication in the Hamilton Spectator, be deferred until January 2020, or, in the alternative, that Mr. Jewiss not be identified in the decision until then.
- [54] Since Mr. Jewiss had left MFSL, he had been employed by a company that owned a number of dealerships across Canada. Mr. Jewiss had been the chief operating officer, but, since July 2019, he had been shifted to being responsible for only six dealerships in southern Ontario, given his health concerns. However, counsel submitted that, while Mr. Jewiss' current employer had been supportive of him during the disciplinary process, they had asked for his immediate resignation if his membership was revoked. He indicated that the employer was not flexible on this since Mr. Jewiss' continuing involvement with the company, while a revoked member of CPA Ontario, could damage

the employer's business or ability to do business. Mr. Jewiss sought deferral of the publication of the decision so that he would be able to work for two additional months and transfer matters smoothly to his successor.

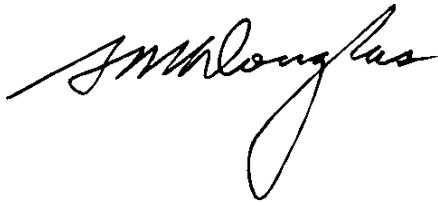
- [55] Counsel for Mr. Jewiss submitted that the deterrent value of the revocation of Mr. Jewiss' membership could be achieved by the publication of the decision without his name. In this way, the Panel could consider Mr. Jewiss' personal circumstances while meeting its obligation to protect the public.
- [56] Although there was no provision in the Rules for deferring publication of a decision, the Panel was satisfied that, in appropriate circumstances, the Panel could defer the timing of the decision as part of its authority over its process. However, the Panel did not accept that this case was one that warranted the exercise of that discretion.
- [57] The Panel considered the various options that could be available to address the concerns raised by counsel for Mr. Jewiss. Ultimately, the Panel was not satisfied that there were any exceptional circumstances identified that would warrant the exercise of the Panel's discretion in this regard, and there was no authority, binding or otherwise, presented that would justify the panel acting in this measure.
- [58] The test for the extraordinary relief sought by Mr. Jewiss was a high one. In the Panel's view, Mr. Jewiss' request was an appeal for a personal accommodation. Although the Panel considered the request, and understood why the request was being made, the Panel concluded that it would not be appropriate on the facts of this case to make an exception from the general rule of prompt publication that existed for the protection of the public.
- [59] The Panel was concerned that, given the parallel civil proceedings and the public nature of the hearing, the outcome of this proceeding could well become known to others in a fairly short period of time. If the Panel acceded to Mr. Jewiss' request, a reasonably informed member of the public could well form the view that the Panel, and, in turn, CPA Ontario, were protecting an individual who had been found to have committed professional misconduct. That perception would undermine public confidence in the profession's ability to regulate the profession. The Panel concluded that it would be improper for it to make an order that would have that effect.
- [60] As a result, the Panel concluded that it was appropriate to order that the decision would be published on the website of CPA Ontario and otherwise in the usual course and that notice of the decision would be published in the Hamilton Spectator. The Panel concluded that the notice should be given without the delay requested by Mr. Jewiss.

VII. COSTS

- [61] The parties were also in agreement with respect to the issue of costs. The PCC submitted two cost outlines, one summarizing the full costs of the investigation and prosecution, less the costs of the preliminary motions and discounted for a shorter than anticipated hearing, and the other summarizing a reduced portion of actual costs. The PCC asked the Panel to award two thirds of the reduced costs total, rounded to \$65,000. Mr. Jewiss did not oppose the request.

[62] Given the joint submission on costs, and the Panel's view that the costs sought struck an appropriate balance of the relevant factors, the Panel ordered that Mr. Jewiss pay costs in the amount of \$65,000 within two years of the order being made.

Dated at Toronto this 18th day of December, 2019

A handwritten signature in black ink, appearing to read "Stuart Douglas". The signature is fluid and cursive, with a large loop at the end of the last name.

Stuart Douglas, FCPA, FCA
Discipline Committee – Deputy Chair

Members of the Panel

Catherine Kenwell (Public Representative)
David L. Knight, FCPA, FCA
Jane Rivers, CPA, CGA
Salim Somani, CPA, CA

Independent Legal Counsel

Glenn Stuart
StuartLaw