

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Michael J. Hull (Suspended CPA, CMA)

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee hereby makes the following Allegation of professional misconduct against Michael J. Hull, a suspended member of CPA Ontario:

1. THAT the said Michael J. Hull failed to act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest, contrary to Rule 201.1 of the Rules of Professional Conduct, in that:
 - a. On or about June 22, 2016, he was convicted of offences pursuant to section 160 and 160.1 of the *Customs Act*, S.C. 1986, C.1, as amended, including:
 - i. failing to report goods in his possession which he was importing from the United States, contrary to section 12(1) of the *Customs Act*, as set out in Schedule "A" attached; and
 - ii. unlawfully smuggling or attempt to smuggle into Canada, whether clandestinely or not, goods the importation of which is prohibited, controlled, or regulated by or pursuant to the *Customs Act* or any Act of Parliament, contrary to section 159 of the *Customs Act*, as set out in Schedule "A" attached;
 - b. On or about September 19, 2017, he was convicted of the offence of attempted unlawful surveillance, contrary to *New York Penal Law Sections §110.00 (attempt to commit a crime) and 250.45 (unlawful surveillance)* in Ogdensburg, New York, as set out in Schedule "B" attached.

Dated at Toronto, Ontario, this 17th day of November, 2017.



H.G. FAGAN, FCPA, FCA, DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE

FINE ORDER/VICTIM SURCHARGE*

ORDONNANCE DE PAIEMENT D'AMENDE/SURAMENDE COMPENSATOIRE*

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIOSections / Articles 734.1 and / et 737
of the Criminal Code / du Code criminelEast
(Region / Région)

1911-998-17-0866

Case/File No. / N° du cas/dossier

Her Majesty the Queen vs. Hull, Michael J.

1968/10/27

Sa Majesté la Reine c.

(name of offender / nom du délinquant)

(date of birth / date de naissance)

Address 398 Foster Brook Way, Ottawa, ON

adresse

You were found guilty of the following offence(s) and the court found that you had the ability to pay the following fine(s) and in accordance with s.737(1)
Vous avez été déclaré(e) coupable de l'infraction (des infractions) ci-dessous et le tribunal a décidé que vous étiez en mesure de payer l'amende (les
are now ordered to pay the following amount(s):
amendes) ci-après et, conformément au paragraphe 737(1), vous êtes maintenant ordonné(e) de payer le(s) montant(s) suivant(s) :

Brief Description of Offence brève description de l'infraction	Section Article	Fine Amende	Victim Surcharge Suramende compensatoire	Total of Fine, and Surcharge Total de l'amende et de la suramende compensatoire
Fail to Report Goods; Attempt to Smuggle Prohibited Goods	s. 160.1 Customs Act; s. 160 Customs Act	\$1500.00 x 2 cts 3,000.00		3,000.00
TOTALS / TOTAUX		3,000.00		3,000.00

You shall pay the total amount of 3,000.00

to the Clerk of the Court in person

Vous devez payer le montant total de

\$ au greffier du tribunal en personne

at or by mail to the address noted below. Cheques or money orders are payable to the Minister of Finance.

ou par courrier, à l'adresse indiquée ci-dessous. Les chèques ou mandats doivent être libellés à l'ordre du ministre des Finances.

You shall comply with the following terms of payment:

Vous devez vous conformer aux conditions de paiement suivantes :

- ☒ (a) the entire amount within 6 months ; or
le montant intégral au plus tard le ou
- ☐ (b) at the rate of per month, on the day of each month, starting on the day of
à raison de \$ par mois, le de chaque mois à compter du jour de
, yr. , for a period of months, the entire amount to be paid
an pour une période de mois, le montant intégral devant être
by ; or
verse au plus tard ou
- ☐ (c)

The following formula is used to calculate the term of imprisonment which may be imposed if you do not pay the fine/victim surcharge:

La méthode de calcul suivante est utilisée pour déterminer la période d'emprisonnement pouvant être imposée si vous ne payez pas l'amende :

unpaid amount + any costs and charges created by regulation

montant impayé + les coûts et frais réglementés

8 x minimum wage in Ontario (at time of default)

= number of days in default (rounded down to nearest whole number of days)

nombre de jours en défaut (arrondi au chiffre inférieur de nombre de jours entiers)

8 x salaire minimum en Ontario (à la date du défaut de paiement)

The term of imprisonment cannot exceed the maximum sentence for the original offence or if the offence does not include a term of imprisonment, five (5) years for indictable offences or six (6) months for summary conviction offences.

La période d'emprisonnement ne peut dépasser la peine maximale imposée pour l'infraction initiale ou si l'infraction n'est pas assortie d'une peine maximale d'emprisonnement, cinq ans pour un acte criminel ou six mois pour des infractions poursuivies en procédure sommaire.

As the costs and minimum wage may change between now and the time of default, the following default time is an estimate only.

Comme les frais et le salaire minimum peuvent changer entre la date d'aujourd'hui et la date de défaut de paiement, le délai de défaut suivant est donné à titre approximatif seulement.

The actual term of imprisonment will be calculated when your fine/victim surcharge goes into default.

La période d'emprisonnement réelle sera calculée à la date de défaut de paiement de l'amende.

Estimated length of incarceration if you fail to pay this fine/victim surcharge is days.
La période d'incarcération approximative si vous ne payez pas l'amende est jours.Any default term of imprisonment is to be served to/with
Toute période d'emprisonnement pour défaut de paiement sera purgée à une autre peine clairement désignée(State whether the default term of imprisonment is consecutive or concurrent, and specify consecutive or concurrent to/with what other sentence - s. 718.3(4). /
Indiquer si la période d'emprisonnement doit être purgée concurremment ou consécutivement à une autre peine clairement désignée - art. 718.3(4).)DATED at Brockville, in the Province of Ontario, this 22nd day of June, yr. 2017
FAIT à (au) dans la province de l'Ontario ce jour de an

COURT ADDRESS: / ADRESSE DE LA COUR :

41 Court House Square, Brockville K6V 7N3

Judge/Local Registrar/Clerk of the Court / Juge/Greffier local/Greffier de la cour
JUSTICE R. T. KNOTT

ACKNOWLEDGEMENT / RECONNAISSANCE

I, Hull, Michael J.

Je soussigné(e). (name of offender / nom du délinquant)

, hereby acknowledge that I have received a copy of
reconnais par les présentes que j'ai reçu une copie

this Fine/Victim Surcharge Order and that I understand its terms and conditions. I have been given an explanation of the substance of sections 734 to 734.8
and section 736 of the Criminal Code and I understand those explanations which are provided on the back of this form. I understand that I may apply for a
change in the terms of this order by filling out an "Application for Change of Terms and Conditions of Fine Order" form at the Court Office.

de l'Ordonnance de paiement d'amende/de suramende compensatoire, que je comprends ses conditions, que j'ai été informé(e) de la substance des articles
734 à 734.8 et de l'article 736 du Code criminel et que je comprends les explications qui sont fournies au verso de la présente formule. Je comprends que je
peux présenter une demande de modification des conditions de cette ordonnance en remplissant une « Requête pour modifier les conditions d'une
ordonnance de paiement d'amende » au greffe.

(name and title of Witness / nom et titre du témoin)

Signature of Offender / Signature du délinquant

Signature of Witness / Signature du témoin

Your probation officer can tell you exact dates when this Order starts and ends.

This Order is in force at all times and must be obeyed unless a sentence of imprisonment makes it impossible to comply for the time being with the Order.

Variation, extension:

You, the probation officer or the prosecutor may *at any time* apply to the court to:

- make changes to any Additional Conditions;
- relieve you from compliance with any Additional Condition completely or in part or
- decrease the period for which this Order is in force.

WARNING

Refusal or failure (without reasonable excuse) to comply with any condition of this Order is a criminal offence for which you may be arrested, prosecuted and imprisoned for up to four years, fined up to \$5,000.00 or both if found guilty. Further, if you are convicted of any criminal offence, including a breach of this Order, the prosecutor may apply to the court to change or add conditions or to extend the period for which this Order is in force or, in some cases, to cancel this Order and sentence you again for these offences.

Date: 2017/06/22



Judge/Justice of the Ontario Court of Justice
Justice R. T. Knott

Acknowledgment:

I, Michael J. Hull , have read the conditions of this Order or have had them read to me and I understand them. I have received a copy of this Order. I understand that failing to comply with any part of this Order may result in arrest or imprisonment. I am aware that I may apply to the court to vary this Order at any time.

X  2017/06/22
Signature Date:

Name of Interpreter: _____ Signature of Interpreter: _____

Other Orders					
<input type="checkbox"/> DNA-P	<input type="checkbox"/> DNA-S	<input type="checkbox"/> S.109	<input type="checkbox"/> S.110	<input type="checkbox"/> SOIRA	
Distribution					
<input checked="" type="checkbox"/> Offender	<input checked="" type="checkbox"/> Probation	<input checked="" type="checkbox"/> Crown	<input checked="" type="checkbox"/> VWAP	<input checked="" type="checkbox"/> Police	<input type="checkbox"/> Chief Firearms Officer



Date of order: 2017/06/22

Prescott OPP

Judge: Justice R. T. Knott

Information #(s) 1911-998-17-0866

ONTARIO COURT OF JUSTICE

East Region at 41 Court House Square, Brockville, Ontario

ADULT PROBATION ORDER

Michael J. Hull (Name of the offender) DOB: 1968/10/27 Date (yyyy/mm/dd)

of 398 Foster Brook Way, Ottawa, ON (complete address)

A PROBATION ORDER has been made against you as part of your sentence for the following offence(s):

Offence Information				
Offence Date(s)	Location (City)	Short Wording	Section Number and Statute	
2016/02/22	Edwardsburgh Twp	Fail to Report Goods; Attempt to Smuggle Prohibited Goods	s. 160.1 Customs Act; s. 160 Customs Act	Summary

THIS ORDER will be in force for a period of 3 Years and during the time you are not in custody serving an intermittent sentence. It will begin today unless you are also sentenced to or serving a term of imprisonment (other than an intermittent sentence) or a conditional sentence of imprisonment. (See "When and Where Order is in Force" section of this Order).

This Order is in addition to a fine and / or victim surcharge

Conditions:

YOU MUST OBEY ALL OF THE CONDITIONS LISTED BELOW:

1. Keep the peace and be of good behaviour.
2. Appear before the court when required to do so.
3. Notify the court or probation officer in advance of any change of name or address and promptly notify the court or probation officer of any change in employment or occupation.
4. Report in person to a probation officer immediately and after that, at all times and places as directed by the probation officer or any person authorized by a probation officer to assist in your supervision
5. Live at a place approved of by the probation officer and not change that address without obtaining the consent of the probation officer in advance
6. Attend and actively participate in all assessment, counselling or rehabilitative programs as directed by the probation officer and complete them to the satisfaction of the probation officer for:
 - as directed by probation
7. You shall sign any release of information forms as will enable your probation officer to monitor your attendance and completion of any assessments, counselling or rehabilitative programs as directed.
8. You shall provide proof of your attendance and completion of any assessments, counselling or rehabilitative programs as directed.
9. Not to possess any child pornographic materials; or any child erotica material' or any child nudity material; or any anime in any format including text, electronic media, photographs, video or audio recordings.
10. Not to access or view any such material by any means.
11. With exception of his own children, the accused is not to be in the presence of any person under the age of 14 unless that person is accompanied by another adult.

When and Where Order is in force:

This Order continues to apply whether you are in Canada or outside of Canada. This Order applies anywhere in the world.

This Order is in force starting TODAY except:

- If you are also sentenced to a period of imprisonment today or are serving a sentence of imprisonment previously imposed in which case this Order will start when you are released from imprisonment or, if released on conditional release (parole), from the date the sentence or imprisonment ends.
- If you are also sentenced today to a conditional sentence of imprisonment, this Order will start immediately after the conditional sentence ends.
- If you are sentenced to an intermittent sentence, this Order is in force starting today and at all times when you are not in custody serving that sentence.

CCO-2-000-4 CSD (rev. 03/07) (posted / affichée 28/03/07)

CANADA
PRCVINCE OF ONTARIO
PROVINCE DE L'ONTARIO
East / Est
(Region / Région)

20, 21, 22 June 17
Information of
Dénonciation de :
of
de

LARRY KEMP

160466
Police Officer
(occupation / profession)

The informant says that he/she believes on reasonable grounds that
Le dénonciateur déclare qu'il a des motifs raisonnables de croire que

Michael Joseph Hull
Leo Engel

27 October 1968
(date of birth / date de naissance)

(1) on or about the / le ou vers le 22nd day of / jour de February, yr. / an 2016

at the Township of Edwardsburgh in the said region in the Province of
à (au) de dans ladite région Ontario

unlawfully did have in his possession child pornography to wit; computer graphic iamges/movies , contrary to
section 163.1(4) of the Criminal Code of Canada.

AND FURTHER,

Michael Joseph Hull - 27 October 1968

#2) on or about the 22nd day of February 2016 at the Township of Edwardsburgh, in the said region in the Province of
Ontario, unlawfully did Import child pornography to wit; computer graphic images/movies, contrary to section 163.1(3)
of the Criminal Code of Canada.

160466
JPT held on JUL 14 2016 before
Justice JUSTICE R. T. KNOTT
Trial/Plea to be heard by same? Yes No

Exclusion of Witnesses
except

JUNE 20/17

me at the City
us serment devant moi à(au)
Brockville
Province of Ontario / dans la province de l'Ontario
is 22nd day of June, 20 17
ce jour de

Informant / Dénonciateur

Justice of the Peace / Juge de paix

☐ Appearance Notice Citation à comparaître ☐ Promise to Appear Promesse de comparaître ☐ Recognizance Engagement for , 20 pour le (day, month / jour, mois)

CHECK ONE OF THE FOLLOWING / COCHEZ LA CASE QUI DÉCRIT VOTRE SITUATION

☐ Cancelled - Police to notify defendant Annulé(e) - La police informera la partie défenderesse ☐ Cancelled - Summons Annulé(e) - Sommons ☐ Confirmed on , 20 Confirmé(e) le (day, month / jour, mois)
☐ Cancelled - Warrant issued Annulé(e) - Mandat délivré
Justice of the Peace / Juge de paix

Justice of the Peace / Juge de paix (day, month / jour, mois), 20 ☐ Publication ban pursuant to Interdiction de publication en vertu de

Date Crown Elects to Proceed ☒ Summarily ☐ By Indictment ☐ Summary Conviction Offence(s) ☐ Indictable Offence(s)
Date Choix de la Couronne Procédure Procédure Acte d'accusation Infraction(s) punissable(s) sur déclaration Enquête préliminaire demandée Infraction(s) punissable(s) par mise en accusation

Date Date	Accused Accusé(e)	Elects Trial by Choix d'un procès devant			Preliminary Hearing Requested Enquête préliminaire demandée		Justice's Initials Initiales du juge	Abs. Juris. Comp. absolue	Pleads / Plaidoyer	
		Superior Court Cour supérieure		Ontario Court Cour de l'Ontario	Yes Oui	No Non			Guilty to Counts Coupable pour les chefs d'accusation	Not Guilty to Counts Non coupable pour les chefs d'accusation
		Judge Juge	Judge & Jury Juge et jury	Judge On Counts Juge pour les chefs d'accusation						
JUN 22 2017									Cts 1+2	

Date Date	Accused Accusé(e)	Committed (or) Ord. Std. Trial *On Counts Interné(e) (ou) renvoyé(e) à son procès * pour les chefs d'accusation	Discharged on Counts Libéré(e) pour les chefs d'accusation	Found Guilty on Counts Reconnu(e) coupable pour les chefs d'accusation	Not Guilty on Counts Non coupable pour les chefs d'accusation
JUN 2 2 2017				Cts 1+2	

Accused quits claim of
cell phone in possession of
CBSA or Ogdensburgh Police

* ☐ With consent of accused and prosecutor, without taking or recording Avec le consentement de l'accusé(e) et du poursuivant sans recueillir ou consigner ☐ (a) any evidence (or) (b) further evidence a) de preuve (ou) b) de preuve supplémentaire

Ct #1:- Fine \$1500.00 6 months to Pay
Probation 3 years
Ct #2:- Fine \$1500.00 6 months to Pay
Probation 3 years concurrent

☐ Victim Surcharge \$ Time to Pay Suramende compensatoire \$ Délai de paiement

JUSTICE R. T. KNOTT JUN 2 2 2017

Police Service:

Occurrence No.: RM16037505

Court Folder Id:

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO
East / Est
(Region / Région)

Information of Larry Kemp
Dénonciation de :
of Ontario Provincial police
de

1100006
Police Officer
(occupation / profession)

The informant says that he believes on reasonable grounds that
Le dénonciateur déclare qu'il a des motifs raisonnables de croire que

Michael J Hull

27 / Oct / 1968
(date of birth / date de naissance)

(1) on or about the / le ou vers le 22nd day of / jour de February , 2016

at the Township of Edwardsburgh in the said region
à (au) de dans ladite région

In the East region did fail to report goods in his possession, to wit: did not disclose the goods he was importing from the United States, contrary to section 12(1) of the Customs Act, S.C. 1986, C.1, as amended, thereby committing an offence pursuant to section 160.1 of the said Act.

2) and further Michael J Hull on or about the 22nd day of February in the year 2016 at the Township of Edwardsburgh in the said region, did in the East region did unlawfully smuggle or attempt to smuggle into Canada, whether clandestinely or not, goods the importation of which is prohibited, controlled, or regulated by or pursuant to this or any Act of Parliament, to wit: Child Pornography, contrary to section 159 of the customs Act, S.C. 1986, C.1., thereby committing an offence pursuant to section 160 of the said Act



OGDENSBURG CITY COURT
 City Hall, 330 Ford Street, Ogdensburg, NY 13669
 Phone: (315) 393-3941 Fax: (315) 393-6839
 e-mail: OgdensburgCityCourt@nycourts.gov

FEE

The People of the State of New York
 vs.
Michael J. Hull

Certificate of Disposition
 Docket Number: **CR-00823-16**
 Legacy Docket Number: **2016-0236**

Defendant DOB: 10/27/1968

Arrest Date: 04/19/2016

Arraignment Date: 04/19/2016

THIS IS TO CERTIFY that the undersigned has examined the files of the Ogdensburg City Court concerning the above entitled matter and finds the following:

1	PL 263.16 EF Poss Sexual Perform By Child	EF	Reduced to (Count #4)	03/02/2017
2	PL 250.45 03A EF Unlaw Surveil 2:No Legit Purps	EF	Reduced to (Count #5)	03/02/2017
3	PL 250.45 03A EF Unlaw Surveil 2:No Legit Purps	EF	Reduced to (Count #6)	03/02/2017
4	PL 110-263.16 AM Attempted Poss Sexual Perform By Child	AM	Covered by (Count #5)	09/19/2017
6	PL 110-250.45 03A AM Attempted Unlaw Surveil 2:No Legit Purps	AM	Covered by (Count #5)	09/19/2017

5	02/22/2016	PL 110-250.45 03A	AM	Attempted Unlaw Surveil 2:No Legit Purps	Pled Guilty	09/19/2017	<ul style="list-style-type: none"> • Conditional Discharge (1 Years) • Surcharge (MS (\$175.00), CVAE (\$25.00) - due 11/22/2017) • Fine (\$1000.00 - due 11/22/2017) • Fee (DNA (\$50.00) - due 11/22/2017)

All fines, fees & surcharges imposed at sentence are paid in full.

Dated: October 17, 2017

[Signature]
 Chief Clerk/Clerk of the Court

CAUTION: THIS DOCUMENT IS NOT OFFICIAL UNLESS EMBOSSED WITH THE COURT SEAL

Conviction charges may not be the same as the original arrest charges.
 Arraignment charges may not be the same as the original arrest charges.

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **MICHAEL J. HULL**, a suspended Member of the Chartered Professional Accountants of Ontario, under **Rule 201.1** of the Rules of Professional Conduct.

TO: Mr. Michael J. Hull

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE MARCH 20, 2018

DECISION

The tribunal was satisfied that the particulars of the Allegation were proven and constituted a breach of Rule 201.1 of the Rules of Professional Conduct. Having breached this Rule, the tribunal determined that Mr. Hull has committed professional misconduct.

ORDER

The Tribunal orders the following:

1. Mr. Hull be reprimanded in writing by the Chair of the hearing.
2. Mr. Hull shall pay a fine of \$15,000 to CPA Ontario within 36 months from the date this Decision and Order is made.
3. Mr. Hull's membership with CPA Ontario is revoked.
4. Notice of this Decision and Order, disclosing Mr. Hull's name, is to be given in the form and manner determined by the Discipline Committee:
 - (a) to all members of CPA Ontario; and
 - (b) to all provincial bodies;and shall be made available to the public.
5. Notice of the revocation of membership disclosing Mr. Hull's name is to be given by publication on the CPA Ontario website and in the *Ottawa Citizen*. Mr. Hull shall pay all costs associated with the publication and shall be in addition to any other costs ordered by the committee.

6. Mr. Hull shall surrender all certificates issued by CPA Ontario and CMA Ontario, including any membership certificate granting the Certified Management Accountant (CMA) and Chartered Professional Accountant (CPA) designation, to the Adjudicative Tribunals Secretary within ten (10) days from the date this Decision and Order is made.
7. Mr. Hull shall pay costs of \$6,000 to CPA Ontario within 36 months from the date this Decision and Order is made.

DATED at Toronto this 29th day of March, 2018

By Order of the Discipline Committee

A handwritten signature in blue ink, appearing to read "Nicole Treksler", with a long horizontal flourish extending to the right.

Nicole Treksler

Tribunals Process Manager

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An allegation against **MICHAEL J. HULL**, a suspended member of Chartered Professional Accountants of Ontario, under **Rule 201.1** of the Rules of Professional Conduct, as amended.

BETWEEN:

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

-and-

Michael J. Hull

APPEARANCES:

For the Professional Conduct Committee: Tamara Center, Counsel

For Mr. Michael J. Hull: Michael J. Hull, self-represented

Heard: March 20, 2018

Decision and Order effective: March 20, 2018

Release of written reasons: May 24, 2018

REASONS FOR THE DECISION AND ORDER MADE MARCH 20, 2018

I. OVERVIEW

- [1] This hearing is about whether the allegation laid against suspended member, Michael J. Hull ("Mr. Hull"), in relation to guilty pleas he made to regulatory and criminal offences, amount to professional misconduct and if so, what the sanction should be.

II. FACTS

- [2] Mr. Hull obtained his Certified Management Accountant designation in 2005. His conduct came to the attention of the Chartered Professional Accountants of Ontario ("CPA Ontario") on or about May 11, 2016 through media publication of the criminal charges.
- [3] The uncontested allegation against Mr. Hull was that he was convicted of *Customs Act* offences in Canada and criminal offences in New York State.
- [4] On February 22, 2016, Mr. Hull entered the United States and went to a Wal-Mart in

Ogdensburgh, New York. There, he surreptitiously took videos of women in the Wal-Mart change rooms, in various stages of undress. When he crossed the border back to Canada, he gave his cell phone to Canadian customs officials, who found the Wal-Mart videos and also found – in the phone's cache memory- 31 images of naked pre-pubescent girls. The 31 images had been accessed via the internet and were not photographs taken by Mr. Hull.

- [5] Mr. Hull plead guilty to Canadian *Customs Act* charges on June 22, 2017, was fined \$3,000 and sentenced to three years of probation. On September 19, 2017, Mr. Hull plead guilty to unlawful surveillance charges in Ogdensburgh City Court, was fined \$1,000 and received a conditional discharge.
- [6] Before this tribunal, Mr. Hull admitted the allegation against him and restricted his challenge to the monetary fine and costs orders sought by the Professional Conduct Committee (“PCC”).
- [7] There remains the onus on the PCC to show on a balance of probabilities that Mr. Hull's conduct breached CPA Ontario's Rules of Professional Conduct, and constituted professional misconduct.

III. ISSUES

- [8] The issues for the tribunal were the following:
 - A. Was the tribunal satisfied, on a balance of probabilities, that the admitted facts in support of the allegation constituted professional misconduct?
 - B. If so, what were the appropriate sanctions to be imposed?

IV. DECISION

- [9] The tribunal found that, on a balance of probabilities, the evidence established, the particular(s) set out in the allegation of professional misconduct, amounted to professional misconduct under section 201.1.
- [10] The appropriate penalties in this case are reprimand, revocation, public notification, certificate surrender and a \$15,000 fine.

V. REASONS FOR THE DECISION

Findings of Professional Misconduct

- [11] Mr. Hull admitted the allegation based on the fact of the convictions themselves. The convictions are sufficient to engage Rule 201.1 and support a finding that he committed professional misconduct, in that he failed to act in a manner which will maintain the good reputation of the profession.
- [12] The tribunal found that the invasion by Mr. Hull of the private and personal space of the

victims in the change rooms at Wal-Mart, along with the sexually exploitive nature of Mr. Hull's conduct, the subject of the convictions, elevates the seriousness of the Rule 201.1 breach and clearly amounts to professional misconduct.

- [13] As set out above, the conduct in question is criminal in nature and Mr. Hull plead guilty to the charges in both Canada and the United States. PCC provided to the Tribunal in support of a finding of professional misconduct, ample authority under Rule 201.1, (see *Postrado (Re)*, 2017 LNICAO 1, paras. 24-25; *Rinaldi (Re)*, 2001 LNICAO 17, at para. 12; *Chu (Re)*, 1999 LNICAO 2, paras. 21-22; and *Medhurst (Re)*, 2000 LNICAO 11, paras. 6-9).

VI. SANCTIONS

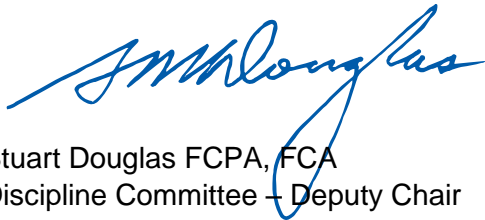
- [14] With respect to sanctions, there are few CPA Ontario discipline cases pertaining to criminal sexual misconduct. In such cases, reprimand, revocation, internal and external publication and certificate surrender penalties have been ordered (see *Granelli (Re)*, (Discipline Committee- CPA Ontario) (May 4, 2017), para. 36; and *Donahoe (Re)*, (Discipline Committee – ICAO) (Order date November 8, 1994), pp. 2-3). The Committee finds that the uncontested sanctions sought by the PCC of reprimand, revocation, internal notice, public notification and surrender of certificate, should be ordered in this case. Those sanctions vindicate the public interest and the key elements of specific and general deterrence.
- [15] A fine is recognized as an essential sanction for both specific and general deterrence purposes. Fines ordered in the case law presented to the tribunal by the PCC, relating to comparable cases, ranged from \$5,000 to \$60,000 (see *Postrado*, supra, para. 49; *Rinaldi*, supra, para. 26; *Chu*, supra, paras. 21-22; *Medhurst*, supra, para. 14; and *Granelli*, supra, para. 36). In this case, the PCC sought a fine of \$15,000. Mr. Hull sought leniency from the Tribunal in terms of the amount of the fine and the amount of time he would have to pay it.
- [16] Mr. Hull's misconduct victimized women and vulnerable children. A further aggravating factor is that Mr. Hull invaded the privacy and personal space of the women in the change rooms at Wal-Mart as well as possessing child pornography. In *Granelli*, supra, the member was fined \$60,000 in circumstances where he had been convicted twice under the Criminal Code of possessing significant volumes of child pornography which he made available to others. Thus, when viewed within the range of cases presented by PCC (Mr. Hull did not file case law), and the fact that Mr. Hull's misconduct was not as serious as the misconduct in *Granelli*, the tribunal accepts the submission of the PCC that the fine of \$15,000, in this case, is reasonable.
- [17] The tribunal heard evidence from Mr. Hull that he has long-standing financial problems that preceded his criminal incident and subsequent charges. Mr. Hull, however, stated that he believed there was sufficient time he could rectify his financial problems. The Tribunal therefore determined that, it would grant Mr. Hull 36 months to pay, rather than

the 24 months suggested by the PCC.

VII. COSTS

- [18] Costs are an indemnity and not an additional fine. The tribunal concluded that it was appropriate that Mr. Hull pay costs fixed in the amount of \$6,000. The tribunal also concluded that, in light of Mr. Hull financial circumstances, he should be given up to 36 months to pay, the same time period as for the payment of the fine. The costs ordered represented approximately two-thirds of the actual costs incurred by the PCC (\$9,040 (Exhibit 4)).

DATED at Toronto this 24th day of May, 2018

A handwritten signature in blue ink, appearing to read "Stuart Douglas".

Stuart Douglas FCPA, FCA
Discipline Committee – Deputy Chair

Members of the Tribunal

Salim Somani, CPA, CA
Peter-John Vaillancourt, CPA, CGA
Barry Soloway (Public Representative)

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