



Chartered Professional Accountants of Ontario  
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## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

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

**TO:** Norman E. Little, CPA, CA

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Norman E. Little, CPA, CA, a Member of CPA Ontario:

1. THAT the said Norman Little, in or about July 16, 2020 through January 11, 2021, failed to co-operate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Code of Professional Conduct (Code), in that:
  - a. He failed to promptly reply in writing to CPA Ontario communications to which a written reply is specifically required, namely the correspondence of Ms. Maria Lau, Standards Enforcement (SE) Case Manager, dated July 16, 2020, a follow up voice mail message on October 23, 2020 from SE Coordinator Jonathan Chan (Chan) and October 26, 2020 email correspondence from SE Officer Jennifer Carriere, CPA, CA. (Carriere).
  - b. He failed to promptly reply in writing to CPA Ontario communications to which a written reply is specifically required, namely the correspondence of Carriere, dated December 10, 2020 and a follow up voice mail message on January 11, 2021 from Chan.
2. THAT the said Norman Little, in or about November 13, 2020 through January 11, 2021, failed to co-operate with the regulatory process of CPA Ontario, contrary to Rule 104.1 of the Code, in that:
  - a. During a November 13, 2020 telephone conversation with Chan, Little undertook to provide a written response to all matters by November 30, 2020.
  - b. On or about November 29, 2020 Little emailed SE staff and requested additional time to respond. In response, SE staff, on or about November 30, 2020 inquired, via email, as to the length of extension Little required. Little failed to respond.



Dated at Collingwood, Ontario, this 5th day of March 2021.

*Janet Currie*

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J.E. CURRIE, FCPA, FCA, FCMA – CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **NORMAN E. LITTLE, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rules 104.1 and 104.2** of the CPA Code of Professional Conduct

**TO:** Norman E. Little

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE JUNE 23, 2021**

**DECISION**

The Allegations that Norman E. Little has breached Rules 104.1 and 104.2 of the CPA Code of Professional Conduct are established, and constitute professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Norman E. Little shall be reprimanded in writing by the Chair of the hearing;
2. Norman E. Little shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by August 23, 2021;
3. Norman E. Little shall cooperate with the Professional Conduct Committee by fully responding to the correspondence of CPA Ontario, dated July 16, 2020 from Maria Lau and the correspondence dated October 26, 2020, and December 10, 2020 from Jennifer Carriere, by July 23, 2021;
4. Notice of this Decision and Order, disclosing Norman E. Little's name, is to be given in the form and manner determined by the Discipline Committee:
  - (a) to all members of CPA Ontario;
  - (b) to all provincial bodies;

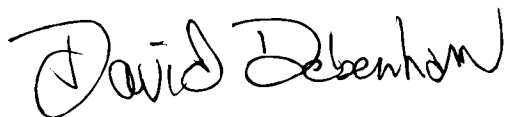
and shall be made available to the public;

5. In the event Norman E. Little fails to comply with the terms of this Order, his membership in CPA Ontario shall be revoked, and notice of the revocation, disclosing his name, shall be given in the manner specified above, and in a newspaper distributed in Oshawa, Ontario. All costs associated with this publication shall be borne by Norman E. Little and shall be in addition to any other costs ordered by the Panel.

AND THAT:

6. Norman E. Little shall pay costs of \$4,000 to CPA Ontario by August 23, 2021.

**DATED** this 23<sup>rd</sup> day of June 2021.

A handwritten signature in black ink that reads "David Debenham". The signature is written in a cursive, flowing style.

David Debenham – Deputy Chair  
Discipline Committee

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **NORMAN E. LITTLE, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.1 and 104.2** of the Chartered Professional Accountants of Ontario Code of Professional Conduct.

**BETWEEN:**

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

**-and-**

**Norman Little**

**APPEARANCES:**

**For the Professional Conduct Committee:** Kelvin Kucey, Counsel

**For Mr. Little:** Not Present and Not Represented

Heard: June 23, 2021

Decision and Order effective: June 23, 2021

Release of written reasons: July 7, 2021

**REASONS FOR THE DECISION AND ORDER MADE JUNE 23, 2021**

**I. OVERVIEW**

[1] The Professional Conduct Committee of the Chartered Professional Accountants of Ontario (“PCC”) has made an Allegation that Mr. Little had failed to cooperate with the regulatory process of the Chartered Professional Accountants of Ontario (“CPA Ontario”) by failing to reply promptly to communications from the Standards Enforcement department of CPA Ontario (“Standards Enforcement”) and by failing to meet his undertaking to provide a written response. This hearing was held to determine whether the Allegation was established and whether the conduct breached Rule 104.1 and 104.2 of the CPA Ontario Code of Professional Conduct and amounted to professional misconduct.

[2] Mr. Little had been a member of CPA Ontario since 1971 and is now retired.

- [3] On February 11, 2020 CPA Ontario received a complaint against Mr. Little relating to the quality of service that he had provided to a long-term client. Mr. Little did not provide a substantive response to communications by Standards Enforcement staff who were attempting to investigate the complaint. The current Allegation is based on Mr. Little's alleged failure to cooperate with Standards Enforcement staff in their review of this matter.
- [4] As detailed below, Mr. Little did not attend the hearing, although he was given proper notice. In his absence, Mr. Little was deemed to not admit the Allegation of professional misconduct made by the PCC. The onus was on the PCC to show on a balance of probabilities that Mr. Little's conduct breached Rule 104.1 and 104.2 of the CPA Ontario Code of Professional Conduct and constituted professional misconduct.

## II. PRELIMINARY ISSUES

- [5] At the outset of the hearing, the chair of the Panel confirmed that Mr. Little was not present and asked the PCC to present evidence to demonstrate that he had been properly served with notice of the Allegation and the hearing date. The PCC introduced the Affidavit of Beatrice Rubeziute, a Professional Standards Coordinator in the Investigations and Prosecutions department of the Professional Standards division of CPA Ontario, affirmed on June 16, 2021 (Exhibit 1). Ms. Rubeziute confirms in her affidavit that Mr. Little was personally served on March 5, 2021 with a document package containing, among other things, the Allegation against him. Mr. Little was requested to provide information to the Tribunal, including his available dates for the hearing, by April 1<sup>st</sup> and was advised that if he did not do so, a date for a discipline hearing could be set without his participation or consent.
- [6] Following additional correspondence from CPA Ontario, on April 13, 2021 Mr. Little wrote by email to the former Adjudicative Tribunals Clerk to apologize for being unable to respond sooner, and advising that he "had to deal with a number of medical issues over the last 12 months" and was also dealing with bereavement. Mr. Little stated that: "Unfortunately this matter is not the most important issue that I have to deal with." He indicated that he would communicate more clearly when he could, but he could not provide a timetable at that time. In response, the former Adjudicative Tribunals Clerk granted him an extension to April 30, 2021.
- [7] Mr. Little did not respond by the April 30, 2021 deadline, and did not respond to further email correspondence in which availability for hearing dates was canvassed.
- [8] On June 15, 2021 Mr. Little was sent by email the Notice of Hearing for a single day hearing on June 23, 2021.
- [9] The Investigations and Prosecutions department of the Professional Standards division had no further contact from Mr. Little as of the date of the affidavit (June 16, 2021).
- [10] On June 21, 2021 Mr. Little wrote an email to the CPA Ontario Adjudicative Tribunals Counsel. In the email Mr. Little advised that he has not "for health reasons, been able to deal with this, or many other issues, for that matter, over the last 18 months." Mr. Little wrote that "I made the decision that my health ... will be my priority ahead of these unfair

allegations.” Mr. Little made some comments relating to his unhappiness about the underlying complaints against him, and said “some may be valid, some not.” He concluded by saying “I have to leave this in the hands of the Institute. I ask for your consideration.”

- [11] In a follow-up email Mr. Little confirmed that he did not plan to attend the hearing; that he was not seeking an adjournment; that he was content that the email be placed before the Panel; that he has provided as much information as he wanted to; that he could say a lot more about the allegations against him, but that he did not have the energy to dig into them further. This email exchange with Mr. Little was made Exhibit 2.
- [12] Based on the Affidavit of Ms. Rubeziute and the emails of Mr. Little, the Panel was satisfied that Mr. Little received proper notice of both the hearing and the Allegation. The Tribunal decided to proceed in his absence.

### **III. ISSUES**

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

### **IV. DECISION**

- [14] The Panel found that the evidence established, on a balance of probabilities, the facts set out in the Allegation of professional misconduct.
- [15] The Panel was satisfied that the Allegation constituted a breach of Rule 104.1 and 104.2 and, having breached these Rules, Mr. Little committed professional misconduct.

### **V. REASONS FOR THE DECISION**

#### *Findings regarding Conduct of Mr. Little*

- [16] Evidence in support of the Allegation was placed before the Panel through the Affidavit of Maria Lau, the Standards Enforcement case Manager of CPA Ontario (Exhibit 3).
- [17] Ms. Lau wrote to Mr. Little on July 16, 2020, to advise him of the complaint made against him by a former long-term client, including the allegations, among others, that Mr. Little failed to file corporate tax returns; failed to provide supporting documentation to the Canada Revenue Agency resulting in significant taxes and penalties; made errors in journal entries; and failed to prepare financial statements with adjusting journal entries. Ms. Lau requested a written response to the issues raised in the complaint by August 6, 2020, in accordance with Rule 104 of the Code, and advised that failure to do so could result in an allegation of professional misconduct. The letter was sent using FileCloud, a

file sharing program that allows users to exchange documents, which has been the Standards Enforcement department's primary method of corresponding with members of CPA Ontario since April 2020.

- [18] As of October 21, 2020, Mr. Little had not accessed this letter via FileCloud. On October 23, 2020 Jonathan Chan, a Standards Enforcement Coordinator, left a voicemail for Mr. Little following up on Ms. Lau's July 16, 2020 letter and requesting an explanation for why no response was provided.
- [19] On October 26, 2020, Jennifer Carriere, a Standards Enforcement Officer, wrote to Mr. Little and requested his written reply by November 9, 2020, in accordance with Rule 104 of the Code. This letter was sent by FileCloud. As of November 13, 2020, Mr. Little had not accessed this correspondence on FileCloud and had not responded to the requests for a response.
- [20] On November 13, 2020, Jonathan Chan again telephoned Mr. Little and spoke with him. Mr. Little apologized and stated that he had been hospitalized over the summer and was behind on his emails. Mr. Chan asked Mr. Little to respond to the letters from Standards Enforcement of July 16 and October 26, 2020 by November 30, 2020, and Mr. Little agreed to do so. Following the telephone conversation Mr. Chan sent Mr. Little an email confirming and summarizing their telephone conversation.
- [21] On November 29, 2020 Mr. Little accessed FileCloud and viewed the Standards Enforcement letters of July 16 and October 26, 2020. That same day, Mr. Little emailed Standards Enforcement staff to advise that he has been experiencing health problems and requested additional time to prepare his response to the complaint.
- [22] On November 30, 2020 Standards Enforcement staff responded to Mr. Little's email and requested that he advise how much additional time he required. Mr. Little did not respond.
- [23] On December 10, 2020 Ms. Carriere again wrote to Mr. Little to follow up on the July 16 2020 letter, the October 26, 2020 letter, the November 13, 2020 email, the November 30, 2020 email, and Mr. Chan's telephone calls, and requested his written response in accordance with Rule 104 of the Code by December 18, 2020.
- [24] As of the date of the affidavit (June 16, 2021) Standards Enforcement had received no further communications from Mr. Little.
- [25] As noted above under "Preliminary Issues", on June 21, 2021 Mr. Little initiated an email exchange with CPA Ontario Adjudicative Tribunals Counsel (Exhibit 2). Mr. Little made reference to having experienced health issues over the past 18 months, and stated that he had prioritized his health over the accusations made against him. Mr. Little briefly commented on the allegations, stating that "some may be valid, some not," and stated that he had provided as much information as he wanted to, as he did not "have the energy to dig into them further."
- [26] The Panel was satisfied that there was clear, cogent and compelling evidence that Mr. Little had not provided a substantive reply to the correspondence of Ms. Lau dated July 16, 2020, to correspondence of Ms. Carriere dated October 26, 2020, or to the voicemail

message of Mr. Chan of October 23, 2020, and further that Mr. Little failed to abide by his undertaking to provide a written response to all matters by November 30, 2020, and failed to respond to a request from Standards Enforcement on November 29, 2020 to advise how much additional time he required to prepare a response. Accordingly, the Panel found that the evidence established, on a balance of probabilities, the facts on which the Allegation by the PCC was based.

#### *Finding of Professional Misconduct*

- [27] At the core of self-regulated professions is the need to protect the interests of the public. The reputation of the accounting profession rests on the public's confidence that self-regulation is taken seriously by the profession itself. This can only occur where the profession has effective and efficient tools by which to achieve accountability among its members. The significant powers of an investigator under s. 50 of the *Chartered Professional Accountants of Ontario Act, 2017*, reflect the importance of CPA Ontario's mission to protect the public. To properly investigate a complaint from the public, an investigator must be able to access the relevant facts in a timely fashion. The public's protection is compromised when an investigator is deprived of this vital information.
- [28] The Standards Enforcement department is a critical component of the disciplinary process, with responsibility to review and to respond to complaints against members of CPA Ontario. It is of paramount importance that members co-operate with Standards Enforcement investigations and promptly and substantively respond to communications in order that CPA Ontario may fulfill its statutory mandate of governing the profession in the public interest.
- [29] The negative implications of a member's failure to cooperate with an investigation were set out in *Law Society of Upper Canada v Baker*, [2006 ONLSHP 21](#), and apply equally to members of CPA Ontario. Specifically, a member's failure to cooperate delays investigations, jeopardizes the collection of evidence including the recollection of witnesses, results in a backlog of investigations and can lead to erosion of public confidence in the self-regulatory authority of the tribunal. Furthermore, members must be aware that their failure to co-operate and respond in a prompt and substantive fashion results in the implementation of a second investigative process to compel the member's compliance. This diverts attention from the primary complaint or investigation at a cost of time and resources funded by all members. Members who choose to not co-operate or respond promptly and substantively interfere with the proper functioning of the CPA Ontario, diminish the public's respect for the profession and the self-regulatory process and cause otherwise avoidable expense to be incurred.
- [30] In this case, Mr. Little failed to respond to the inquiries of Standards Enforcement in a meaningful way. He made it clear that the CPA Ontario investigation was not a priority for him.
- [31] While Mr. Little suggested he had significant health problems, he did not assert, or provide evidence, that his health issues prevented him from complying with his

professional obligations to cooperate with the regulatory process. Absent credible evidence that demonstrates a member was unable to respond due to an illness or disability, the failure of a member to respond constitutes a breach of Rule 104. Mr. Little did not demonstrate such an inability to respond over the extended period of time involved here.

## **VI. DECISION AS TO SANCTION**

- [32] After considering the evidence, the law and the submissions of the PCC, the Panel accepted the submissions of the PCC and concluded that the appropriate sanction was a written reprimand, a fine of \$5,000 payable within 30 days, and an order that Mr. Little respond to the correspondence from Standards Enforcement within 30 days, failing which Mr. Little's membership would be revoked.
- [33] The Panel also ordered that if Mr. Little's membership were revoked, the fact of the revocation would be published in a newspaper distributed in Oshawa, Ontario.

## **VII. REASONS FOR DECISION AS TO SANCTION**

- [34] As the requirement to cooperate in any investigation is fundamental to protecting the public interest, an appropriate penalty must first and foremost protect the public. A penalty should denounce the misconduct and uphold the reputation of the profession while maintaining the public confidence in CPA Ontario's ability to regulate the profession in the public interest. It should serve as a specific and general deterrent and, where applicable or appropriate, rehabilitate the member. However, in the case of a retired member such as Mr. Little, rehabilitation is not a consideration.
- [35] The Panel is not bound by previous decisions of the Discipline Committee, but in general, like cases should be treated alike. The penalty imposed should be in keeping with previous decisions in similar cases and be proportionate to the nature of the misconduct and circumstances of the specific case. A review of recent cases addressing a member's failure to cooperate reveals a relative uniformity in the sanction imposed for this professional misconduct, including written reprimands, fines up to \$5,000, the requirement to co-operate within a defined time period, and the consequences (suspension and/or revocation) in the event of non-compliance with the Panel's order. The *D'Orazio* case provides a recent example of this approach.
- [36] In the case of Mr. Little, the Panel agrees with the PCC that there is no reason to deviate from this approach to sanction for failure to cooperate. Mr. Little did not adduce evidence of mitigating factors. The Panel agrees with the PCC that the fine should be on the upper end of the range of recent cases given the aggravating factor of an extended period of virtually complete non-compliance. The Panel agrees with the PCC that the period of time for costs and the fine should be commensurate, and relatively brief, in the absence of evidence of hardship to the member.

[37] The Panel also agrees with the PCC that failure to comply with the Panel's order should lead to immediate revocation. In the face of a complete lack of cooperation, and no evidence of repentance, an interim period of suspension is not appropriate in this case.

## VII. COSTS

[38] The PCC asked the Panel to award two thirds of the costs incurred in the prosecution of this matter, as reflected in the Costs Outline filed as Exhibit 4. The total costs set out in the Costs Outline were \$5,989.25. Two thirds of this sum amounted to approximately \$4,000. The Panel ordered that Mr. Little pay costs in the amount of \$4,000 within 30 days of the date of the order.

Dated this 7th day of July, 2021



David Debenham, FCPA, FCMA  
Discipline Committee – Deputy Chair

### Members of the Panel

Peter-John Vaillancourt, CPA, CGA  
Catherine Kenwell, Public Representative

### Independent Legal Counsel

John Dent, Barrister & Solicitor