

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Ronald P. Haller, CPA, CMA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Ronald P. Haller, CPA, CMA, a member of CPA Ontario:

1. THAT, the said Ronald P. Haller, on or about May 23, 2017, was convicted of the criminal offence of fraud pursuant to section 380(1)(a) of the Criminal Code of Canada, as set out in Schedule "A" attached, and did thereby fail 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 Code of Professional Conduct.

Dated at Collingwood Ontario, this 15th day of January, 2018.



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

Schedule "A"

RM16077652

#990041

47-49

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO
Toronto

(Region / Région)

Information of Brigitte Brousseau

Dénonciation de :

of Ontario Provincial Police
de

16-12000667

Police Officer

(occupation / profession)

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

Ronald HALLER

21/06/54

(date of birth / date de naissance)

(1) between the / entre le 17th day of September 2012 and the 18th day of / jour de November , 2015

at the City of Toronto in the said region
à (au) de dans ladite région

and elsewhere in the Province of Ontario, did by deceit, falsehood or other fraudulent means defraud P.I. Financial Corp. of money of a sum exceeding \$5000 contrary to Section 380(1)(a) of the Criminal Code.

and further that,

(2) Ronald HALLER

on or about the 17th day of September, 2012 at the City of Toronto and elsewhere in the Province of Ontario, did cause Heritage Transfer Agency to act upon a forged document to wit, Share Certificate #03061, for 20,000 shares of Triangle Multi-Services Corporation, currently known as Bloesenta Inc., as if it were genuine contrary to Section 368(1)(b) of the Criminal Code.

and further that,

(3) Ronald HALLER

on or about the 17th day of September 2012 at the City of Toronto and elsewhere in the Province of Ontario, did knowingly make a false document to wit, by falsely endorsing the Assignment on the reverse side of Share Certificate #03061, for 20,000 shares of Triangle Multi-Services Corporation, currently known as Bloesenta Inc., by signing the name of "Harry Roitman" with the intent that it be acted upon as genuine and did thereby commit forgery contrary to Section 367 of the Criminal Code.

CHIEF OF POLICE
COMMUNICATIONS SECTION
16-12000667
2012/09/18 10:10
ONTARIO POLICE SERVICES
SERVICES POLICIERES DE L'ONTARIO

- Language Notification Issued / Langue de notification
 Interpreter / Interprète

**APPEARANCES - ADJOURNMENTS
 COMPARUTIONS - AJOURNEMENTS**

Page "A"

Date Date	Accused Accusé(s)	Adjournment Ajournement	Parties Comment Concomitant des parties	Appearance Details Détails de la comparution	Reason for Adjournment Raison de l'ajournement	Courtroom Agent Avocat(e) inscrit(e)	Fails to Appear Omet de comparaitre	Hearst Violant Mandat du tribunal	Discretion Discrétion	Certificate of Default Certificat de défaut
OCT 25 2016	Haller	17 Nov 16	✓	111 CT 2PM	ST AP					
17 Nov 16	Haller -	15 Dec 16	✓	111 CA - 2pm	ST ACP					
DEC 15 2016	HALLER	Jan 19/17	✓	111 @ 2pm	30 ACP					
JAN 19 2017	Haller	2 Feb 17	✓	111 2pm	TSO ACP					
FEB 02 2017	Haller	6 March 17	✓	111 et 9a	TSO ACP					
MAR 06 2017	Haller	15 Mar 17	✓	111 et 9am	ST ACP					
MAR 15 2017	Haller	1 May 17	✓	111 et 10a	11am ST ACP					

Date Date	Clerk Greffier	Reporter Sténographe	For Crown Pour la Couronne	For Accused Pour l'accusé(e)	Justice's Initiales du juge
OCT 25 2016	BARRETT	Martinez	MCNABB	DC	SW
17 Nov 16	Mohamed	Mohsin	Goldenberg	DC	LC
DEC 15 2016	Hal	Martinez-R	Monteiro	DC	SW
JAN 19 2017	Mohsin/Ramp	Rod-Martinez	Ponessa, C	DC	JRS
FEB 02 2017	Mohsin/Ramp	Mahabir	O'Connor	Sodhi	AC
MAR 06 2017	Keswan	Mcduff	Ponessa, C	Cunningham W,	LL
MAR 15 2017	Arshad	Halim	Walker	Cunningham	L

Accused / Accusé(e) Notice Given Under H.T.A. / Avis en vertu du Code de la route Suspension / Suspension Impoundment / Mise en fourrière

515(9.1) Detained in custody primarily because of a previous conviction Yes No Date: _____
 Détention sous garde fondée principalement sur une condamnation antérieure Oui Non Date: _____

Confirmed and Initialed by the Judge/Justice of the Peace in the appropriate box above /
 Confirmé et paraphé par un(e) juge/juge de paix dans la case appropriée ci-haut

At the Bail Review dated: _____, 515(9.1) was confirmed rescinded made (see application)
 Au moment de la révision du cautionnement, le _____, 515(9.1) a été confirmé révoqué exécuté (voir la requête)

515(9.1) Detained in custody primarily because of a previous conviction Yes No Date: _____
 Détention sous garde fondée principalement sur une condamnation antérieure Oui Non Date: _____

Confirmed and Initialed by the Judge/Justice of the Peace in the appropriate box above /
 Confirmé et paraphé par un(e) juge/juge de paix dans la case appropriée ci-haut

At the Bail Review dated: _____, 515(9.1) was confirmed rescinded made (see application)
 Au moment de la révision du cautionnement, le _____, 515(9.1) a été confirmé révoqué exécuté (voir la requête)

515(9.1) Detained in custody primarily because of a previous conviction Yes No Date: _____
 Détention sous garde fondée principalement sur une condamnation antérieure Oui Non Date: _____

Confirmed and Initialed by the Judge/Justice of the Peace in the appropriate box above /
 Confirmé et paraphé par un(e) juge/juge de paix dans la case appropriée ci-haut

At the Bail Review dated: _____, 515(9.1) was confirmed rescinded made (see application)
 Au moment de la révision du cautionnement, le _____, 515(9.1) a été confirmé révoqué exécuté (voir la requête)

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

16-1200667

Date Date	Accused Accusé(s)	Appears Adjournment (Remand to) Comparution Ajournement (Remoi)	Parties Consent Concoursment des parties	Bail and/or other Action Cautionnement et/ou autre mesure	Reason for Adjournment Raison de l'ajournement	Reason to Appear Raison de comparution	Search Warrant Mandat de perquisition	Discretion Discretion	Detention Enlèvement	Confiscation
MAY 01 2017	HALLER	15 May 17	✓	112 CRT-10am	SS (M) (M) (S)					
MAY 15 2017	HALLER	May 23/17	✓	112 @ 10am	Sf (M) (M) (S)					
MAY 23 2017	HALLER	3 August 17	✓	112 at 10Am	Sent me McLeod					
AUG 03 2017	Haller	27 NOV 17	✓	112 at 10a	Sent (McLeod)					
NOV 27 2017	Haller									

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé(s)
MAY 01 2017	Mohamed	Young	Legett	Sadhi M. Hela
MAY 15 2017	Abulatain	Amudera	Ponessa	Podhi McLeok
MAY 23 2017	Kevis	Schaffter	Ponessa	Cunningham McLeod
AUG 03 2017	Kasim	Al-Adil	Ponessa	Cunningham M. McLeok
NOV 27 2017	Zannora	Mitchell	Ponessa	Cunningham McLeok

Accused/Accusé(s)

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Suspension/
Prohibitions
Suspensions/
Interdictions

Impounded
Mis en
fourrière

515(9.1) Detained in custody primarily because of a previous conviction
Détention sous garde fondée principalement sur une condamnation antérieure

Yes No
Oui Non

Date: _____
Date

Confirmed and initialed by the Judge/Justice of the Peace in appropriate box above
/Confirmé et paraphé par un(e) juge/juge de paix dans la case appropriée ci-dessus

At the Bail Review dated: _____

Au moment de la révision du cautionnement, le :

515(9.1) was _____
515 (9.1) a été _____

Confirmed
confirmé

rescinded
révoqué

Made (sans application)
exécuté (voir la requête)

Sworn before me at the _____
 Déclaré sous serment devant moi à (au) _____
 of / de City of Toronto
 in the Province of Ontario / dans la province de l'Ontario
 this 16 day of September, 20 16
 ce jour de _____, 20 16

[Signature]
 Informant / Dénonciateur
[Signature]
 Justice of the Peace / Juge de paix

Appearance Notice Promise to Appear Recognizance Summons
 Citation à comparaître Promesses de comparaître Engagement pour 26 October, 20 16
 pour le (day, month / jour, mois)

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

Cancelled - Police to notify defendant Cancelled - Summons Confirmed or
 Annulé(e) - La police informera la partie défenderesse Annulé(e) - Sommons Confirmé(e) le 21/SEP, 20 16
 Cancelled - Warrant issued Publication ban pursuant to _____
 Annulé(e) - Mandat délivré Interdiction de publication en vertu de _____
 Justice of the Peace / Juge de paix _____, 20 _____

Date Choice of the Crown Summary By Indictment Summary Conviction Offence(s) Indictable Offence(s)
 Date Choix de la Couronne Procédure sommaire Acte d'accusation de culpabilité par procédure sommaire infraction(s) punissable(s) sur déclaration infraction(s) punissable(s) par mise en accusation

Date Date	Accused Accusé(e)	Elect Trial by Choix d'un procès devant			Preliminary Hearing Requisited Enquête préliminaire demandée		Justice's initials du juge	Aba. Juris. Comp. absolus	Pleas / 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							
MAY 23 2017	Haller			(1)		✓	MBM		(1)		

Date Date	Accused Accusé(e)	Committed (or) Ord. Std. Trial *On Counts Intéré(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
MAY 23 2017	Haller			(1)	

* 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

MAY 23 2017
 Election
 Warrant
 Court #1
 NOV 27 2017
 Conditional sentence
 order 6 months
 12 months probation
 \$10.2 (1) 10 years

Remaining counts
 WD QRC
 [Stamp: THE COURT OF JUDICIAL OFFICERS AND THE COURT OF JUDICIAL OFFICERS]
[Signature]
 Judge / Juge
 M.G. McLeod

Return Date / Date à laquelle le document est rapporté
20

INFORMATION Against / DÉNONCIATION visant

Address / Adresse

CHARGE / ACCUSATION

FOR ADMINISTRATIVE PURPOSES ONLY À DES FINS ADMINISTRATIVES SEULEMENT					
<input type="checkbox"/> Summons Sommission	<input type="checkbox"/> Show Cause Audience de justification	<input type="checkbox"/> Warrant 1 st Mandat en 1 ^{re} instance	<input type="checkbox"/> Re-laid Information Dénonciation déposée de nouveau		
Reportable M.V. Offence (H.T.A. 199) Infraction V.M. à déclarer (Code de la route 199)		C.V.O.R. No (Commercial Vehicles Only) Numéro C.E.C.V.U. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date / Date de naissance Day / Jour Month / Mois Year / Année	Was defendant owner? La partie défenderesse était-elle propriétaire? <input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non			
Driver's License Number / Numéro du permis de conduire					
Plate No. / Numéro de plaque		<input type="checkbox"/> Involves a Collision Infraction reliée à un accident			
Informant / Dénonciateur Brigitte Brousseau					
Date Sworn / Date d'assermentation					
Officer / Agent de police			No. / N ^o		
Div.			Dist.		
Courtroom / Salle d'audience					
At / À(Au)					

12000667

Return Date / Date à laquelle le document est rapporté
October 25th **NOV 27 2017** , 20 16

INFORMATION Against / DÉNONCIATION visant

Ronald HALLER **NOV 27 2017**

Address / Adresse

25-2440 Bromsgrove Road
Mississauga, Ontario L5J 4J7

CHARGE / ACCUSATION

- (1) Fraud Over \$5000 Sec. 380(1)(a) CC
- (2) Utter Forged Document Sec. 388(1)(b) CC
- (3) Forgery Sec. 367 CC

FOR ADMINISTRATIVE PURPOSES ONLY À DES FINS ADMINISTRATIVES SEULEMENT					
<input checked="" type="checkbox"/> Summons Sommission	<input type="checkbox"/> Show Cause Audience de justification	<input type="checkbox"/> Warrant 1 st Mandat en 1 ^{re} instance	<input type="checkbox"/> Re-laid Information Dénonciation déposée de nouveau		
Reportable M.V. Offence (H.T.A. 199) Infraction V.M. à déclarer (Code de la route 199)		C.V.O.R. No (Commercial Vehicles Only) Numéro C.E.C.V.U. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date / Date de naissance Day / Jour Month / Mois Year / Année	Was defendant owner? La partie défenderesse était-elle propriétaire? <input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non			
Driver's License Number / Numéro du permis de conduire					
Plate No. / Numéro de plaque		<input type="checkbox"/> Involves a Collision Infraction reliée à un accident			
Informant / Dénonciateur Brigitte Brousseau					
Date Sworn / Date d'assermentation					
Officer / Agent de police			No. / N ^o		
Div.			Dist.		
Courtroom / Salle d'audience 111					
At / À(Au) Old City Hall - 60 Queen St. W, Toronto, ON					

Return Date / Date à laquelle le document est rapporté
20

INFORMATION Against / DÉNONCIATION visant

Address / Adresse

CHARGE / ACCUSATION

FOR ADMINISTRATIVE PURPOSES ONLY À DES FINS ADMINISTRATIVES SEULEMENT					
<input type="checkbox"/> Summons Sommission	<input type="checkbox"/> Show Cause Audience de justification	<input type="checkbox"/> Warrant 1 st Mandat en 1 ^{re} instance	<input type="checkbox"/> Re-laid Information Dénonciation déposée de nouveau		
Reportable M.V. Offence (H.T.A. 199) Infraction V.M. à déclarer (Code de la route 199)		C.V.O.R. No (Commercial Vehicles Only) Numéro C.E.C.V.U. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date / Date de naissance Day / Jour Month / Mois Year / Année	Was defendant owner? La partie défenderesse était-elle propriétaire? <input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non			
Driver's License Number / Numéro du permis de conduire					
Plate No. / Numéro de plaque		<input type="checkbox"/> Involves a Collision Infraction reliée à un accident			
Informant / Dénonciateur Brigitte Brousseau					
Date Sworn / Date d'assermentation					
Officer / Agent de police			No. / N ^o		
Div.			Dist.		
Courtroom / Salle d'audience					
At / À(Au)					



Date of order: 2017/11/27

OIC: V. Brousseau #8830 @ OPP, DZ

Judge: M. G. McLeod

Information #(s) 4811-998-16-1200887

ONTARIO COURT OF JUSTICE

Toronto Region at 60 Queen W. Old City Hall, Toronto, Ontario

ADULT CONDITIONAL SENTENCE ORDER

Ronald HALLER (Name of the offender) DOB: 1954/08/21 Date (yyyy/mm/dd)

of 25-2440 Bromsgrove Road, Mississauga, ON (complete address)

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

Table with 5 columns: Offence Date(s), Location (City), Short Wording, Section Number and Statute, and Indictable. Row 1: 2012/09/17 - 2015/11/18, Toronto, Fraud exceeding \$5000.00, s. 380 (1) (a) CCC, Indictable.

You have been sentenced to be imprisoned for 8 months. This Order permits you to serve the jail sentence in the community as long as you obey all of the conditions of this Order.

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. Report as the Court directs in person to a supervisor and thereafter report when required by the supervisor and in a manner directed by the supervisor.
4. Remain in Ontario unless you have prior written permission from the Court or the supervisor to leave the province.
5. Notify the court or supervisor in advance of any change of name or address and promptly notify the court or supervisor of any change in employment or occupation.

Handwritten notes and stamps including 'THE COURT OF JUSTICE' and 'RECEIVED'.

WARNING

Be warned that refusal or failure, without reasonable excuse, to comply with any condition of this Order may result in arrest or imprisonment for the remainder of your sentence. The Court may also change or suspend the conditions of your order.

Date: 2017/11/27



Judge/Justice of the Ontario Court of Justice
M. G. McLeod

Acknowledgment:

I, Ronald HALLER, 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  2017/11/27

Signature Date

Name of Interpreter: _____ Signature of Interpreter: _____

Other Orders

DNA-P DNA-S S.109 S.110 SOIRA

Distribution

Offender Probation Crown VWAP Police Chief Firearms Officer

PROHIBITION ORDER (FINANCIAL EMPLOYMENT/VOLUNTEER WORK)
ORDONNANCE D'INTERDICTION (EMPLOI RÉMUNÉRÉ/TRAVAIL BÉNÉVOLE)

SUPERIOR/ONTARIO COURT OF JUSTICE
COUR SUPÉRIEURE DE JUSTICE/DE JUSTICE DE L'ONTARIO

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

Section 380.2 of the Criminal Code
Paragraphe 380.2 du Code criminel
16-12000667
Case/File No. /N° du dossier

(Region / Région)

BE IT REMEMBERED THAT ON THE DAY OF NOV 27 2017, YR.
SACHEZ QUE LE JOUR DE NOV 27 2017 AN

AT 60 Queen Street West, Toronto, THIS COURT DID MAKE AN ORDER PROHIBITING
À Ronald Haller, CÉ TRIBUNAL A RENDU UNE ORDONNANCE INTERDISANT À

Ronald Haller

(give full name / indiquer les noms et prénoms)

1954/06/21

(date of birth / date de naissance)

who resides at
qui réside à

25-2440 Bromsgrove Road Mississauga ON

from seeking, obtaining or continuing any employment, or becoming or being a volunteer in any capacity, that involves having authority over the real property, money or valuable security of another person,
de chercher, d'accepter ou de garder un emploi ou un travail bénévole dans le cadre duquel il exerce ou exercerait un pouvoir sur les biens immeubles, l'argent ou les valeurs d'autrui,

FOR A PERIOD OF 10 years, commencing on today's date.
PENDANT UNE PÉRIODE DE 10 ans à compter d'aujourd'hui

NOV 27 2017

Date

[Handwritten Signature]

Judge / Juge

M.G. McLeod

AND TAKE NOTICE THAT every person who is bound by an order of prohibition and who does not comply with the order is guilty of an indictable offence and is liable to imprisonment for a term not exceeding two years or an offence punishable on summary conviction.
ET PRENEZ AVIS QUE quiconque est lié par une ordonnance d'interdiction et ne se conforme pas aux dispositions de l'ordonnance se rend coupable d'un acte criminel punissable d'un emprisonnement maximal de deux ans ou d'une infraction punissable sur déclaration sommaire de culpabilité.

ACKNOWLEDGEMENT OF OFFENDER / ATTESTATION DU CONTREVENANT

I / Je soussigné(e),

do acknowledge that the above prohibition order has been read by me or to me, that I have received a copy of this order, that this order has been explained to me and that I understand its terms and conditions.
reconnais qu'il m'a été donné lecture de l'ordonnance d'interdiction ci-dessus ou que je l'ai lue, que j'ai reçu une copie de cette ordonnance, qu'elle m'a été expliquée et que j'en comprends les conditions.

Clark

Name and Title of Witness / Nom et titre du témoin

[Handwritten Signature]

Signature of Witness / Signature du témoin

Name of Interpreter / Nom de l'interprète

[Handwritten Signature]

Signature of Interpreter / Signature de l'interprète

Signature of Offender / Signature du contrevenant

[Handwritten Signature]
JUDGE
M.G. McLeod
16-12000667
NOV 27 2017
COURT OF JUSTICE
16-12000667

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: An Allegation against **RONALD P. HALLER**, a member of the Chartered Professional Accountants of Ontario, under **Rule 201.1** of the CPA Code of Professional Conduct, as amended.

TO: Mr. Ronald P. Haller

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE JUNE 20, 2018

DECISION

This Tribunal was satisfied Mr. Haller had proper notice of today's hearing and determined that the hearing would proceed in his absence. The Tribunal further determined that the Allegation was proven and constituted a breach of **Rule 201.1** of the CPA Code of Professional Conduct. Having breached this Rule, Ronald P. Haller ("Mr. Haller") has committed professional misconduct.

ORDER

The Tribunal orders the following:

1. Mr. Haller be reprimanded in writing by the Chair of the hearing.
2. Mr. Haller shall pay a fine of \$20,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") within 12 months from the date of this Order, by Wednesday, June 20, 2019.
3. Mr. Haller's membership with CPA Ontario is revoked.
4. Notice of this Decision and Order, disclosing Mr. Haller's 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.
5. Notice of the revocation of membership disclosing Mr. Haller's name is to be given by publication on the CPA Ontario website and in *The Globe and Mail*. Mr. Haller shall pay all costs associated with the publication and shall be in addition to any other costs ordered

by the Tribunal.

6. Mr. Haller 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 10 days from the date this of this Order.
7. Mr. Haller shall pay costs of \$4,000 to CPA Ontario within 12 months from the date of this Order, by Wednesday, June 20, 2019.

DATED at Toronto this 20th day of June, 2018



A. Douglas Nichols, FCPA, FCA
Discipline Committee – Chair

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: An allegation against **RONALD P. HALLER**, CPA, CMA, a member of the Chartered Professional Accountants of Ontario, under **Rule 201.1** of the CPA Code of Professional Conduct, as amended.

BETWEEN:

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

-and-

Ronald P. Haller

APPEARANCES:

For the Professional Conduct Committee: Tamara Center, Counsel

For Mr. Haller: Not Present and Not Represented

Heard: June 20, 2018

Decision and Order effective: June 20, 2018

Release of written reasons: January 15, 2019

REASONS FOR THE DECISION AND ORDER MADE JUNE 20, 2018

I. OVERVIEW

- [1] This hearing was held to determine whether the allegation that Ronald P. Haller failed to maintain the good reputation of the profession and its ability to serve the public interest was established on the facts presented and, if so, whether the allegation amounts to professional misconduct.
- [2] Mr. Haller obtained his CMA designation in 1989 and his CPA designation in 2014. Mr. Haller was self-employed since 1992. He was the sole shareholder and operator of Fastcorp Management Ltd.
- [3] On May 23, 2017, Mr. Haller pleaded guilty to and was convicted of the criminal offence of Fraud Over \$5000, contrary to s.380(1)(a) of the *Criminal Code of Canada*. On November 27, 2017, Mr. Haller was sentenced to a 6 month custodial sentence to be served in the community, 12 months probation and a 10 year prohibition order pursuant to s.380.2 of the Criminal Code of Canada.

- [4] The onus was on the PCC to show on a balance of probabilities that Mr. Haller's conviction for Fraud Over \$5000 breached Rule 201.1 of CPA Ontario's Code of Professional Conduct, and constituted professional misconduct.

II. PRELIMINARY ISSUES

- [5] As Mr. Haller was not present, the Tribunal had to be satisfied that he had received proper notice of the hearing regarding the allegation of professional misconduct.
- [6] The Panel waited 15 minutes following the noted start time of 10:00 a.m. in order to see whether Mr. Haller would attend. Mr. Haller did not attend nor did any counsel, agent or person attend on his behalf.
- [7] In order to address the issue of whether Mr. Haller had proper notice of the Hearing date, Ms. Center filed a letter dated March 1, 2018 from Kristen Couch, the Adjudicative Tribunals Assistant Secretary at CPA Ontario, to Mr. Haller by which Mr. Haller was advised of the disciplinary hearing date (Exhibit 1).
- [8] Mr. Haller acknowledged receipt of the Notice of Hearing on March 15, 2018 and advised that he would be in attendance at the hearing without counsel.
- [9] In an email exchange between Ms. Center and Mr. Haller dated June 4 and 5, 2018, Mr. Haller advised he would not be in attendance at the hearing and confirmed this by forwarding this information to Ms. Couch as well (Exhibit 2). In this same exchange of emails, Mr. Haller was asked by Ms. Center if he intended to plead guilty or not guilty to the allegation. He was also asked to advise if he agreed to any of the sanctions being sought by the PCC. Lastly, he was asked if he intended to testify, and if he was, Ms. Center directed him to the Rules of Practice and Procedure regarding disclosure. Mr. Haller responded to Ms. Center's email however his response did not address Ms. Center's questions.
- [10] In her email of June 5, 2018, Ms. Center advised Mr. Haller that the Professional Conduct Committee (PCC) would be seeking revocation of his membership.
- [11] The evidence before the Tribunal confirmed that the Notice of Hearing had been served upon Mr. Haller pursuant to CPA Ontario's Rules of Practice and Procedure. The Tribunal was satisfied that Mr. Haller had received proper notice of the hearing and decided to proceed in his absence. As is common when a member does not attend the discipline hearing, the Tribunal, on Mr. Haller's behalf, entered a denial of the allegation.

III. ISSUES

- [12] The Tribunal identified the following issues arising from the allegation:
- a) Did the evidence establish, on a balance of probabilities, the facts on which the particular alleged by the PCC was based?
 - b) If the particular alleged by the PCC was established on the evidence presented on

a balance of probabilities, did the particular constitute professional misconduct?

IV. DECISION

- [13] The Tribunal found that the evidence established, on a balance of probabilities, the facts on which the allegation was based.
- [14] The Tribunal was satisfied that the established allegation constituted a breach of Rule 201.1 of the CPA Code of Professional Conduct in that Mr. Haller failed to act in a manner which would maintain the good reputation of the profession and its ability to serve the public interest.
- [15] The Tribunal went on to find that having breached this Rule, Mr. Haller had committed professional misconduct.

V. REASONS FOR THE DECISION

Findings Regarding Conduct of Mr. Haller

- [16] On May 23, 2017, Mr. Haller appeared before Mr. Justice M. McLeod of the Ontario Court of Justice, Old City Hall. Mr. Haller faced three charges, but pleaded guilty to one charge alleging that between the 17th day of September, 2012 and the 18th day of November, 2012, in the City of Toronto and elsewhere in the Province of Ontario, did by deceit, falsehood or other fraudulent means defraud P.I. Financial Corp. of money of a sum exceeding \$5000 contrary to section 380(1)(a) of the *Criminal Code of Canada* (Exhibit 5, Tab 1).
- [17] The facts relied upon by the Crown, and admitted by Mr. Haller were set out in an Agreed Statement of Fact (Exhibit 5, Tab 2A). Those facts read as follows:
- (a) Mr. Haller is (sic) Certified Management Accountant. He obtained his designation in 1989. He has been self-employed since 1992. Until March 2016, he also operated and was the sole shareholder of Fastcorp Management Ltd.
 - (b) Commencing in 2012, Mr. Haller misappropriated and sold seven share certificates primarily from clients of Heritage Transfer Agency (“Heritage”). Two of the certificates were issued by Mr. Haller in his own name or Mr. Haller changed the name of the certificates that had been issued to other shareholders. He transferred the certificates to CDS Clearing and Depository Services Inc. (“CDS”). After the share certificates were re-issued to CDS, they were transferred to Mr. Haller’s personal account at PI Financial and Mr. Haller sold the misappropriated shares electronically on the stock exchange. The last sale of shares occurred in February 2015. The resultant profit from the seven fraudulent transactions totaled \$122,275.40.
 - (c) There is also evidence that Mr. Haller manipulated Heritage records in an attempt to hide the fraudulent actions.

(d) In November 2015, Heritage became aware of the transactions and put a stop transfer on the suspicious transactions. PI Financial was informed of alleged fraudulent activity and experienced a shortfall of \$53,652.49.

(e) In December 2015, Mr. Haller agreed to and repaid the shortfall (the cost to PI Financial to repurchase the shares) (Exhibit 5, Tab 2A).

- [18] Through his counsel, Mr. Haller accepted the facts as alleged and was convicted of the offence of Fraud Over \$5000. Sentencing was adjourned so that Mr. Haller could make restitution (Exhibit 5, Tab 2).
- [19] On November 27, 2017, Mr. Haller re-attended before the Court for sentencing. A joint disposition was presented by the prosecutor and counsel for Mr. Haller. It was proposed that Mr. Haller be sentenced to 6 months of incarceration to be served in the community (i.e. a conditional sentence).
- [20] As part of the conditional sentence, a number of conditions were imposed, including that Mr. Haller “not possess any negotiable instruments that are not legally in his name.” Mr. Haller was also placed on probation for a period of one year. A condition of his probation includes that he not possess any negotiable instruments that are not in his own name. Finally, the prosecutor requested, and counsel for Mr. Haller did not object to having the Court impose a s.380.2(s) Order for a period of 10 years. The order includes a term that prohibits Mr. Haller from seeking, obtaining or continuing any employment or becoming or being a volunteer in any capacity that involves having authority over the real property, money or valuable security of another person. The Court accepted the joint submission of counsel and Mr. Haller was sentenced accordingly (Exhibit 5, Tabs 1 and 3). At the request of the prosecutor, the two remaining charges were withdrawn.
- [21] The Tribunal found as aggravating features of Mr. Haller’s conduct that he committed a breach of trust in perpetrating the fraud by misappropriating seven share certificates. This caused the victim additional costs to straighten out the company’s records and, more importantly, put the reputation and finances of the victim company at risk.
- [22] In mitigation, the Tribunal found Mr. Haller had no previous criminal convictions. Upon the commencement of an investigation into the fraud, Mr. Haller owned up to his transgressions. Mr. Haller made financial restitution equal to the value of what was taken from the victim company. In addition, since some of the companies involved in this matter were no longer ascertainable, and there were some losses in the market at large, Mr. Haller, in addition to the restitution paid to the victim company, made a charitable donation in the amount of ten thousand dollars (\$10,000).

Finding of Professional Misconduct

- [23] The onus was on the PCC to show on a balance of probabilities that Mr. Haller’s conduct breached s.201.1 of the CPA Code of Professional Conduct, and that such conduct constituted professional misconduct.
- [24] The Tribunal found that based on the evidence adduced, consisting of the court information provided by the Ontario Provincial Police, the transcript of the court proceedings against Mr. Haller, the Agreed Statement of Facts setting out Mr. Haller’s

misappropriation, his court appearances, his conviction and sentence order, and finally, Mr. Haller's guilty plea to Fraud Over \$5,000 in converting seven (7) share certificates in the names of clients of Heritage to his own use, constituted professional misconduct. The evidence before the Tribunal was clear, cogent and compelling to prove the allegation on a balance of probabilities.

- [25] Mr. Haller was well aware of the hearing date through correspondence with CPA Ontario staff and did not attend the hearing to dispute the allegation.
- [26] In summary, the Tribunal found that Mr. Haller committed professional misconduct in that he breached Rule 201.1 of the CPA Code of Professional Conduct.

VI. REASONS FOR SANCTIONS

- [27] The PCC sought the following as appropriate sanctions in this matter: a written reprimand by the Chair; a fine of \$20,000; revocation of membership; full publicity disclosing Mr. Haller's name to all members of CPA Ontario and all provincial bodies as well as to the public; publication on the CPA Ontario website and in the *Globe and Mail*.
- [28] The Tribunal considered the proposed sanctions put forward by the PCC, and found the sanctions reasonable and not contrary to the public interest.
- [29] In determining the appropriate sanctions the Tribunal considered the aggravating and mitigating factors in respect of Mr. Haller's misconduct. It considered the principles of protection of the public interest, general deterrence of the membership, and specific deterrence of Mr. Haller.
- [30] In its deliberation, the Tribunal put particular weight on the seriousness of Mr. Haller's conduct. He misappropriated approximately \$122,000 from clients of Heritage. He did, however, make restitution when he was confronted with his theft. His transgressions caused hardship to Heritage and its reputation. It was clear to the tribunal that the aggravating factors outweighed the mitigating factors.
- [31] The reprimand in writing from the Chair serves as a specific deterrent to Mr. Haller to emphasize the seriousness of the misconduct and to reinforce the high standards expected of a CPA member.
- [32] The fine of \$20,000 was in the range of similar cases as set out in the PCC's Case Brief. The Tribunal determined that the fine and time to pay was appropriate. The fine also serves as a specific deterrent to Mr. Haller and a general deterrent to the CPA membership.
- [33] Revocation of Mr. Haller's membership was appropriate given the seriousness of his misconduct. The facts of this case clearly demonstrated a lack of integrity and a violation of the trust of Heritage. Mr. Haller's conduct will not be tolerated by CPA Ontario and revocation of his membership will help to protect the public. Mr. Haller can reflect on the seriousness of his conduct outside the profession.
- [34] In this case and in others of this nature, matters of dishonesty and moral turpitude must,

of necessity, be dealt with by the imposition of serious consequences and act as both a specific deterrent for Mr. Haller, as well as a general deterrent to members of CPA Ontario. Revocation of Mr. Haller's membership would require him to go through the reinstatement process, should Mr. Haller choose to seek membership again. Revocation serves as a safeguard to the public.

[35] Full publicity of this decision as set out in the Order was appropriate to protect the public and serves as a deterrent to the members contemplating similar misconduct. There were no rare, exceptional or unusual circumstances submitted to the Tribunal which would support non-publication of the matter. Publicity also serves to inform the public that CPA Ontario is diligent in upholding the integrity of the CPA membership and offers transparency in its disciplinary process. Publication also informs the public that Mr. Haller can no longer provide public accounting services as a Chartered Professional Accountant.

VII. COSTS

[36] Costs are imposed as an indemnity, not as an additional fine. The PCC presented a Costs Outline (Exhibit 7), showing costs of approximately \$7,500 plus disbursements. After having applied an adjustment to the Costs Outline given that the hearing did not take a full day, the PCC submitted that costs should be fixed at \$5000, representing 2/3 of the total costs plus disbursements. The PCC also submitted that Mr. Haller should pay costs within 6 months of the Order.

[37] In considering the PCC's submission the Tribunal accepted PCC's submission that the costs should be awarded, however it reduced costs to \$4,000 because the hearing did not take the full day as estimated. The Tribunal ordered that Mr. Haller be given 12 months within which to pay the costs. The Tribunal found that costs in the amount of \$4,000 were reasonable in the circumstances and that the 12 month time period for payment was reasonable and consistent with similar cases and the complexity of the matter.

DATED at Toronto this 15th day of January, 2019



A. Douglas Nichols, FCPA, FCA
Discipline Committee – Chair

Members of the Tribunal

Hamid Farooq, CPA, CGA
Mark Feldstein, CPA, CA
Catherine Kenwell (Public Representative)

Independent Legal Counsel

Nadia Liva, Barrister & Solicitor