

Burton Lewis Bull: Summary, as Published in *CheckMark*

Burton Lewis Bull, of Simcoe, was found guilty of a charge under Rule 203.2 of failing to cooperate in the attempted inspection of his practice, and a charge under Rule 201.1 of failing to maintain the good reputation of the profession and its ability to serve the public interest. In response to a letter from the director of practice inspection requesting information about his practice, Mr. Bull indicated that he believed the Institute's practice inspection program was unlawful and that he refused to participate in it. The charge under Rule 201.1 arose out of Mr. Bull's signing or associating himself with letters in which he referred to members and non-members of the Institute using such terms as criminal slime, criminal liars, a foul stinking liar, masters of the criminal craft, malicious cowards, crooked henchman, and other derogatory terms, and in which he said that members of the Institute, its governing Council and others, were engaged in Afoul, stinking criminal harassment, criminal conduct, terrorist tactics, and other improper behaviour. Despite proper notice, Mr. Bull did not attend the discipline hearing. The discipline committee found the tone and language of Mr. Bull's letters to be deplorable and totally unacceptable. The committee concluded that the member had shown an unwillingness to be governed by the Institute, and that, if the unwillingness continued, it would be inappropriate for him to remain a member. Mr. Bull was fined \$5,000, and ordered to cooperate with practice inspection and be suspended until its completion. It was a term of the order that failure to cooperate within a specified time would result in the member's expulsion from membership. As a result of his failure to cooperate with practice inspection as ordered, Mr. Bull has been expelled from the Institute.

CHARGE(S) LAID re Burton Lewis Bull

The Professional Conduct Committee hereby makes the following charges against Burton Lewis Bull, CA, a member of the Institute:

1. THAT, the said Burton L. Bull, in the period June 1996 to February 1997, failed to co-operate with officers, servants or agents of the Institute appointed to arrange or conduct a practice inspection, contrary to Rule 203.2 of the rules of professional conduct.
2. THAT, the said Burton L. Bull, in or about the period of February 1996 to February 1997, signed or associated himself with letters in which he referred to members and non-members of the Institute in a manner which fails to 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 he called people "criminal slime", "criminal liars", "a foul stinking liar", "masters of the criminal craft", "malicious cowards", "crooked henchman", and other derogatory terms and said that the members of the Institute, its governing Council and others are engaged in "foul, stinking criminal harassment", "criminal conduct", "terrorist tactics" and other improper behaviour.

Dated at Toronto this 13th day of February, 1997

NICHOLAS M. HODSON, CA – ACTING CHAIR
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Burton Lewis Bull

DECISION AND ORDER IN THE MATTER OF: Charges against **BURTON LEWIS BULL**, a suspended member of the Institute, under **Rules 201.1 and 203.2** of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE JUNE 19, 1997

DECISION

THAT, having seen, heard and considered the evidence, and having determined to proceed with the hearing in the absence of Mr. Bull, pursuant to Institute Bylaw 560, being satisfied that he had proper notice of the hearing, and having entered on his behalf a plea of not guilty to charges Nos. 1 and 2, the Discipline Committee finds Burton Lewis Bull guilty of charges Nos. 1 and 2.

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Bull be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Bull be and he is hereby fined the sum of \$5,000, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT, within fifteen (15) days from the date this Decision and Order becomes final under the bylaws, Mr. Bull cooperate with the practice inspection committee, and, specifically, respond to the letter from the director of practice inspection dated June 28, 1996, and fulfil all requirements of the letter, including completion of the Planning Questionnaire Part I and Part II, and Form A(i) and/or Form A(ii), as applicable, of the practice inspection program, all of which were attached to the letter of June 28, 1996.
4. THAT Mr. Bull be suspended from the rights and privileges of membership in the Institute until full completion of the practice inspection process, such completion to be evidenced by the appropriate letter of completion from the director of practice inspection to Mr. Bull, with a copy to the discipline committee secretary.
5. THAT notice of this Decision and Order, disclosing Mr. Bull's name, be given after this Decision and Order becomes final under the bylaws:
 - (a) to the Public Accountants Council for the Province of Ontario;
 - (b) to the Canadian Institute of Chartered Accountants; and
 - (c) by publication in *CheckMark*.
6. THAT Mr. Bull surrender his certificate of membership in the Institute to the discipline committee secretary within ten (10) days from the date this Decision and Order becomes final under the bylaws.

7. THAT in the event Mr. Bull fails to comply with the requirements of paragraphs 2 or 3 of this Order, he shall thereupon be expelled from membership in the Institute, and notice of his expulsion, disclosing his name, shall be given in the manner specified in paragraph 5 hereof, and, in addition, by publication in the *Simcoe Reformer* and *The Globe and Mail*.

DATED AT TORONTO THIS 26TH DAY OF JUNE, 1997
BY ORDER OF THE DISCIPLINE COMMITTEE

BRYAN W. STEPHENSON, BA, LLB
SECRETARY - DISCIPLINE COMMITTEE

DISCIPLINE COMMITTEE re Burton Lewis Bull

DECISIONS AND ORDER IN THE MATTER OF: Charges against **BURTON LEWIS BULL**, a suspended member of the Institute, under **Rules 201.1 and 203.2** of the Rules of Professional Conduct, as amended.

REASONS FOR THE DECISION AND ORDER MADE JUNE 19, 1997

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on June 19, 1997.

Mr. Paul Farley attended on behalf of the professional conduct committee. Mr. Bull was not present at the hearing.

The discipline committee reviewed the affidavits of service of the Notice of Assignment Hearing and the Notice of Hearing, which were filed as exhibits. After a review of the exhibits, the committee was satisfied that Mr. Bull had proper notice of the hearing, and determined to proceed with the hearing in his absence pursuant to Institute Bylaw 560. Prior to proceeding, the secretary of the discipline committee searched the common areas around the hearing room, but Mr. Bull was not present.

A plea of not guilty was then entered on behalf of Mr. Bull to the following charges laid against him by the professional conduct committee:

1. *THAT, the said Burton L. Bull, in the period June 1996 to February 1997, failed to co-operate with officers, servants or agents of the Institute appointed to arrange or conduct a practice inspection, contrary to Rule 203.2 of the rules of professional conduct.*
2. *THAT, the said Burton L. Bull, in or about the period February 1996 to February 1997, signed or associated himself with letters in which he referred to members and non-members of the Institute in a manner which fails to 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 he called people "criminal slime", "criminal liars", "a foul stinking liar", "masters of the criminal craft", "malicious cowards", "crooked henchman", and other derogatory terms and said that members of the Institute, its governing Council and others are engaged in "foul, stinking criminal harassment", "criminal conduct", "terrorist tactics" and other improper behaviour.*

With regard to charge No. 1, the document brief filed by the professional conduct committee contained copies of letters sent to Mr. Bull showing the Institute's attempts to arrange for an inspection of Mr. Bull's accounting practice. A review of this correspondence showed that the letters, which began on June 28, 1996, were the standard letters sent out by the Institute to members selected for a practice inspection.

The letter dated June 28, 1996 from the director of practice inspection requested that Mr. Bull complete certain forms that would allow the Institute's practice inspection area to determine the requirement for the inspection and the nature of the review.

Mr. Bull responded on July 19, 1996 to the Institute's June 28, 1996 letter, indicating that he believed the practice inspection program was unlawful and that he refused to participate in it.

The Institute continued to request the information from Mr. Bull in letters dated July 23, 1996 and August 13, 1996.

In each case, Mr. Bull's response to the request for information was that the Institute's process of practice inspection was unlawful and he refused to participate.

With respect to charge No. 2, the document brief contained a number of letters from Mr. Bull to various addressees, including the Council of the Institute, various Institute staff members, the Institute's general counsel Robert Peck, the Attorney General of Ontario, Mr. Justice Roy McMurtry, the Public Accountants Council, the editor of *CA Magazine*, *The Globe and Mail*, and his own clients. Mr. Bull generally copied his letters to various named recipients, among them the Office of the Prime Minister, the Lieutenant-Governor of Ontario, the Premier of Ontario, selected members of the Provincial Legislature, the Canadian Judicial Council, the other provincial CA institutes, the Institute of Chartered Accountants in England and Wales, the Certified General Accountants Association of Ontario, the Faculty of Law of Queen's University, the American Bar Association, and the Arizona Law Review.

The content of Mr. Bull's letters indicated that he had very strong feelings concerning various matters relating to the operation of the Institute. The letters contained a number of accusations directed at the Institute and its members, and contained numerous insults and derogatory terms. The following are some examples:

- X In a letter dated July 19, 1996, addressed to the Institute's director of practice inspection, the Public Accountants Council, and the Attorney General, Mr. Bull accused three Institute directors of being criminal liars, being masters of the criminal craft, and of being criminal slime (Document Brief, pages 12-18).
- X In a letter dated November 12, 1996, addressed to the Institute's Council, the reference line reads in part: Your (Deliberate) Criminal Conduct and Deliberate Terrorist Tactics. In the body of the letter Mr. Bull states: You just won't back off from your foul, stinking, criminal harassment!!!! (Document Brief, pages 64-66).
- X In a letter dated January 26, 1997, addressed to the Institute's President and members of Council, and to the director of standards enforcement, Mr. Bull refers by name to the Institute's general counsel, chief executive officer, general director of professional standards, and former director of standards enforcement, as well as to a member of the profession, as criminal slime, criminal liars and deliberately malicious cowards. He also calls the general director of professional standards a crooked

henchman, and the General Director of Dirty Tricks and Criminal Acts, and goes on to say of the Council: You, the 1996-97 Council of the Institute of Chartered Accountants of Ontario ARE SUCH A FOUL, CORRUPT, TOTAL DISGRACE! (Document Brief, pages 73-77).

The document brief contains sixteen letters covering 56 pages, written by Mr. Bull between February 1996 and February 1997, using language similar to that contained in the letters referred to above.

After considering the evidence, and the submissions made by Mr. Farley, the discipline committee, upon deliberation, found Mr. Bull guilty of the charges. The committee then heard the submissions of the professional conduct committee with respect to sanctions, and, upon further deliberation, made the following Order:

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Bull be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Bull be and he is hereby fined the sum of \$5,000, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT, within fifteen (15) days from the date this Decision and Order becomes final under the bylaws, Mr. Bull cooperate with the practice inspection committee, and, specifically, respond to the letter from the director of practice inspection dated June 28, 1996, and fulfil all requirements of the letter, including completion of the Planning Questionnaire Part I and Part II, and Form A(i) and/or Form A(ii), as applicable, of the practice inspection program, all of which were attached to the letter of June 28, 1996.
4. THAT Mr. Bull be suspended from the rights and privileges of membership in the Institute until full completion of the practice inspection process, such completion to be evidenced by the appropriate letter of completion from the director of practice inspection to Mr. Bull, with a copy to the discipline committee secretary.
5. THAT notice of this Decision and Order, disclosing Mr. Bull's name, be given after this Decision and Order becomes final under the bylaws:
 - (a) to the Public Accountants Council for the Province of Ontario;
 - (b) to the Canadian Institute of Chartered Accountants; and
 - (c) by publication in *CheckMark*.
6. THAT Mr. Bull surrender his certificate of membership in the Institute to the discipline committee secretary within ten (10) days from the date this Decision and Order becomes final under the bylaws.
7. THAT in the event Mr. Bull fails to comply with the requirements of paragraphs 2 or 3 of this Order, he shall thereupon be expelled from membership in the

Institute, and notice of his expulsion, disclosing his name, shall be given in the manner specified in paragraph 5 hereof, and, in addition, by publication in the *Simcoe Reformer* and *The Globe and Mail*.

In considering the appropriate sanctions in this matter, the discipline committee, through its review of the letters from Mr. Bull, became acutely aware of Mr. Bull's displeasure with the practice inspection process. However, the committee also considered the need to protect the integrity of the practice inspection process and its duty to serve the public interest.

The committee had very strong feelings about the tone and language of Mr. Bull's letters, finding them to be deplorable and totally unacceptable under any circumstances.

In reaching its conclusion as to sanction, the committee considered the principles of general deterrence, specific deterrence and rehabilitation.

Reprimand

The committee believes that a reprimand in writing from the chair of the hearing will stress to Mr. Bull that his unwillingness to cooperate with practice inspection, and the language and tone of his letters to various members of the Institute and the public, can only be classified as totally unacceptable conduct for a chartered accountant.

Fine

The professional conduct committee submitted that a fine should be levied against Mr. Bull in the range of \$3,000 - \$5,000. The discipline committee agreed that a fine was appropriate in this case, both as a general deterrent to like-minded members, and as a demonstration to the public of the profession's intolerance of the type of behaviour demonstrated by Mr. Bull. Mr. Bull's failure to cooperate with the regulatory processes of the Institute is unprofessional conduct which will not be tolerated.

Order to Cooperate

The committee felt that Mr. Bull should be given time to reflect on his actions, and should be afforded a final opportunity to cooperate with the practice inspection process. To give Mr. Bull this opportunity, the committee provided in its Order a 15 day period from the date the Decision and Order becomes final under the bylaws to fully cooperate and participate in the Institute's practice inspection process.

Suspension

The committee felt compelled to order a suspension in this matter, so that Mr. Bull will not be able to practise as a chartered accountant until he has fully cooperated with and completed the practice inspection program.

Expulsion

The provision of the Order that Mr. Bull be expelled if he does not pay the \$5,000 fine and cooperate with practice inspection is based on the fact that he has so far shown an unwillingness to be governed by the Institute. If this unwillingness continues, it will be inappropriate for him to remain a member.

Notice

Publication of the discipline committee's Decision and Order, disclosing Mr. Bull's name, is, in the opinion of the committee, a general deterrent. The committee has a responsibility to ensure that members of the profession and the general public are made aware that failure on the part of members to cooperate with the self-regulatory functions of the Institute can result in the imposition of serious sanctions.

Communication of the fact that the profession views breaches of its bylaws and rules of professional conduct seriously is an important factor in the governance of the profession. Such notification is also necessary to demonstrate to the public that the profession is regulating itself, so as to retain public confidence in the profession's ability to self-govern. Accordingly, the committee ordered that notice of these proceedings be given as set out in paragraph 5 of its Order.

The committee concluded that there were no rare or unusual circumstances in this case to justify withholding publication of the member's name, nor were there grounds to interfere with the application of Bylaw 575(3) in the event that Mr. Bull is expelled from membership. The committee therefore ordered that if there is an expulsion, notice of it be given in *The Globe and Mail* and the *Simcoe Reformer* newspapers.

Certificate of Membership

As protection of the public is one of the basic pillars of the profession, the panel concluded that it is of utmost importance that Mr. Bull not continue to appear to be a member of the chartered accountancy profession during the time of his suspension or in the event of his expulsion. Accordingly, he was ordered to surrender his certificate of membership within ten days of the date of the Decision and Order becoming final.

DATED AT TORONTO, THIS DAY OF OCTOBER, 1997
BY ORDER OF THE DISCIPLINE COMMITTEE

L. P. BOOKMAN, CA - DEPUTY CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL

M. BRIDGE, CA
P.B.A. CLARKSON, CA
D.W. DAFOE, FCA
R.D. WHEELER, FCA
R.W. WARKENTIN (Public representative)