

## **Carmel Evelyn Bunte: Summary, as Published in CheckMark**

**Carmel Evelyn Bunte**, of Waterloo, was found guilty of a charge under Rule 104 of failing to promptly reply to correspondence from the Institute in respect of a matter of professional conduct, and a charge under Rule 203.2 of failing to cooperate in a professional conduct committee investigation. Ms. Bunte was fined \$5,000, and, on the basis that she had demonstrated herself to be ungovernable, expelled from membership in the Institute.

## **CHARGE(S) LAID re Carmel Evelyn Bunte**

The Professional Conduct Committee hereby makes the following charges against Carmel E. Bunte, CA, a member of the Institute:

1. THAT, the said Carmel E. Bunte, in or about the period March 29, 1996 to May 7, 1996, failed to promptly reply in writing to a letter from the Institute in respect of a matter of professional conduct signed by the associate director of standards enforcement and dated and sent March 29, 1996 in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.

Dated at Toronto, this 7th day of May, 1996.

JENNIFER L. FISHER, CA - CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re Carmel Evelyn Bunte**

**DECISION AND ORDER IN THE MATTER OF:** Charges against **CARMEL EVELYN BUNTE, CA**, a member of the Institute, under **Rules 104 and 203.2** of the Rules of Professional Conduct, as amended.

### **DECISION AND ORDER MADE JULY 3, 1996**

#### **DECISION**

THAT, having seen, heard and considered the evidence, and having determined to proceed with the hearing in the absence of Mrs. Bunte pursuant to Institute Bylaw 560, being satisfied that she had proper notice of the hearing, and having entered on her behalf a plea of not guilty to each of the charges, the Discipline Committee finds Carmel Evelyn Bunte guilty of charges Nos. 1 and 2.

#### **ORDER**

IT IS ORDERED in respect of the charges:

1. THAT Mrs. Bunte be reprimanded in writing by the chair of the hearing.
2. THAT Mrs. Bunte be and she is hereby fined the sum of \$5,000, to be remitted to the Institute within ninety (90) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mrs. Bunte be and she is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mrs. Bunte'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;
  - (c) by publication in *CheckMark*; and
  - (d) by publication in local newspapers in the Kitchener/Waterloo and Burlington areas.
5. THAT Mrs. Bunte surrender her 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.

DATED AT TORONTO THIS 11th DAY OF JULY, 1996  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re Carmel Evelyn Bunte**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** Charges against **CARMEL EVELYN BUNTE, CA**, a member of the Institute, under **Rules 104 and 203.2** of the Rules of Professional Conduct, as amended.

### **REASONS FOR THE DECISION AND ORDER MADE JULY 3, 1996**

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on July 3, 1996.

Ms. Deborah McPhadden attended on behalf of the professional conduct committee. Mrs. Bunte 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. The committee was satisfied that Mrs. Bunte had proper notice of the hearing and determined to proceed with the hearing in her absence pursuant to Institute Bylaw 560. Prior to proceeding, the secretary of the discipline committee searched the common areas around the hearing room, but Mrs. Bunte was not present.

A plea of not guilty was then entered on behalf of Mrs. Bunte to the following charges laid against her by the professional conduct committee:

*THAT, the said Carmel E. Bunte, in or about the period August 29, 1995 to February 15, 1996 failed to cooperate with officers, servants or agents of the Institute who were appointed to arrange or conduct an investigation on behalf of the professional conduct committee, contrary to Rule 203.2 of the rules of professional conduct.*

*THAT, the said Carmel E. Bunte, in or about the period March 29, 1996 to May 7, 1996, failed to promptly reply in writing to a letter from the Institute in respect of a matter of professional conduct signed by the associate director of standards enforcement and dated and sent March 29, 1996 in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.*

After reviewing the evidence, including the letters which were sent by the complainants and the member to the Institute, and upon deliberation, the committee found the member guilty on both charges. It was clear with respect to the first charge that Mrs. Bunte had not cooperated with the professional conduct committee in the investigation of a complaint made by a former client. It was clear from the evidence on the second charge that Mrs. Bunte had not replied as required to correspondence from the professional conduct committee. The complaint leading to the second charge was distinct and separate from the complaint leading to the first charge, and it appears on the face of the second complaint that a former client was disadvantaged by Mrs. Bunte's refusal or failure to return phone calls, answer faxes or otherwise deal with the complainant's concern.

After making its finding of guilt on the charges, the discipline committee heard the submissions of the professional conduct committee with respect to sanctions and, upon deliberation, made the following order:

## **ORDER**

IT IS ORDERED in respect of the charges:

1. THAT Mrs. Bunte be reprimanded in writing by the chair of the hearing.
2. THAT Mrs. Bunte be and she is hereby fined the sum of \$5,000, to be remitted to the Institute within ninety (90) days from the date of this Decision and Order becomes final under the bylaws.
3. THAT Mrs. Bunte be and she is hereby expelled from membership in the Institute.
4. THAT notice to this Decision and Order, disclosing Mrs. Bunte'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;
  - (c) by publication in *CheckMark*; and
  - (d) by publication in local newspapers in the Kitchener/Waterloo and Burlington areas.
5. THAT Mrs. Bunte surrender her 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.

A copy of the order has already been sent to Mrs. Bunte. These are the reasons for the sanctions imposed. In considering the appropriate sanction, the committee considered the three general principles of sentencing, namely rehabilitation, general deterrence and specific deterrence. The committee concluded that Mrs. Bunte was ungovernable, and, accordingly, that rehabilitation did not seem a reasonable objective.

### **Reprimand**

The panel believes that a reprimand in writing from the chair of the hearing stresses to Mrs. Bunte the unacceptability of her conduct as a chartered accountant.

### **Fine**

The professional conduct committee submitted that a fine should be levied against Mrs. Bunte in the amount of \$5,000. The 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 Mrs. Bunte. Mrs. Bunte's failure to cooperate with the professional conduct committee's investigation is totally unprofessional conduct.

### **Expulsion**

The panel's decision that Mrs. Bunte should be expelled from membership is based on the facts that:

- she has shown herself to be ungovernable by her failure to cooperate with the Institute;
- she failed to cooperate not just with Institute staff but with a former client who, as a member of the public, has been treated in a way in which no client of a chartered accountant should be treated.

### **Notice**

Publication of the committee's decision and order, disclosing Mrs. Bunte's name, is, in the opinion of the panel, a general deterrent. It is not within the scope of this hearing for the panel to pass judgment on the actions that provoked the original complaint to the Institute. It is, however, this panel's responsibility to ensure that members of the profession and the general public are made aware that failure to cooperate with and respond to an Institute communication in respect of a complaint from a member of the public will result in the imposition of a serious sanction. In addition, the committee felt it important that Mrs. Bunte's expulsion be communicated to the community in which she lives and works. The committee thus ordered that local area newspapers be notified of the decision and order.

Bylaw 575(3), passed in June 1996, now provides for notice of expulsion of a member to be given to the public by publication in a newspaper distributed in the geographic area of the member's current or former practice, employment and/or residence. This is a case where it is important that Mrs. Bunte's expulsion be communicated to the community in which she lives and works, and, accordingly, the order envisaged in the bylaw was made. The discipline committee decided the publication should be in local newspapers in the Kitchener/Waterloo and Burlington areas.

### **Certificate of membership**

Since the protection of the public interest is one of the basic pillars of the profession, the panel concluded that it is of utmost importance that Mrs. Bunte no longer appear to be a member of the chartered accountancy profession after her expulsion. Accordingly, she was ordered to surrender her certificate of membership.

DATED AT TORONTO, THIS                      DAY OF NOVEMBER, 1996.  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

### **MEMBERS OF THE PANEL:**

M. BRIDGE, CA  
P.A. GOGGINS, CA  
B.L. STEPHENS, CA  
W.L. WOOD, CA  
B.A. YOUNG (Public representative)

