

Charles Patrick Forsyth Baillie: Summary, as Published in *CheckMark*

Charles Patrick Forsyth Baillie, of Toronto, already otherwise suspended from membership for non-payment of the annual membership fee, was found guilty by the discipline committee of failing to conduct himself in a manner which maintains the good reputation of the profession and its ability to serve the public interest, contrary to Rule of Professional Conduct 201. The charge laid by the professional conduct committee, upon which Mr. Baillie was found guilty, arose from his Criminal Code conviction that, by deceit, falsehood or other fraudulent means, he defrauded a corporation of a sum of money of a value exceeding \$1,000.

The committee ordered that Mr. Baillie

- Be fined \$7,500 and assessed costs of \$750, all to be paid within a specified time; and
- Be expelled from membership in the Institute.
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The discipline committee also ordered that its decision and order be published in *CheckMark*.

CHARGE(S) LAID re Charles Patrick Forsyth Baillie

The Professional Conduct Committee hereby makes the following charge against Charles Patrick Forsyth Baillie, a suspended member of the Institute:

1. THAT, the said Charles Patrick Forsyth Baillie committed an act of professional misconduct in that on or about the 17th day of March, 1987, he was convicted of a criminal offence, to wit, that he during the years 1985 and 1986, at the Municipality of Metropolitan Toronto in the Judicial District of York, by deceit, falsehood or other fraudulent means, did defraud Traders Group Limited of a sum of monies of a value exceeding \$1,000, contrary to the Criminal Code, all of which is contrary to Rule 201 of the Rules of Professional Conduct approved June 11, 1987

DATED at Toronto this 4th day of July, 1987.

J.R. BONES, FCA - CHAIRMAN
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Charles Patrick Forsyth Baillie

DECISION AND ORDER IN THE MATTER OF: A charge against CHARLES PATRICK FORSYTH BAILLIE, a suspended member of the Institute, under Rule 201 of the Rules of Professional Conduct approved June 11, 1973.

DECISION AND ORDER MADE SEPTEMBER 8, 1987.

DECISION

THAT the committee, having seen and considered the evidence, finds Charles Patrick Forsyth Baillie guilty of the charge.

ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Baillie be and he is hereby fined the sum of \$7,500, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
2. THAT Mr. Baillie be and he is hereby charged costs of \$750, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
3. THAT notice of the Decision herein and this Order, disclosing Mr. Baillie's name, be given after this Decision and Order becomes final under the bylaws:
 - (a) by publication in Check Mark
 - (b) to the Public Accountants Council for the Province of Ontario;
 - (c) to the Canadian Institute of Chartered Accountants;
 - (d) to any other accounting body in which the records of the Institute indicate Mr. Baillie holds membership.
4. THAT Mr. Baillie be and he is hereby ordered to surrender the certificate of membership in the Institute, bearing his name, to the registrar of the Institute within ten (10) days from the date this Decision and Order becomes final under the bylaws.
5. THAT Mr. Baillie be and he is hereby expelled from membership in the institute.

DATED AT TORONTO, THIS 26TH DAY OF JANUARY, 1988
BY ORDER OF THE DISCIPLINE COMMITTEE

B.W. STEPHENSON - SECRETARY
THE DISCIPLINE COMMITTEE

DISCIPLINE COMMITTEE re Charles Patrick Forsyth Baillie

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: A charge against CHARLES PATRICK FORSYTH HAILLIE, a suspended member of the Institute, under Rule 201 of the Rules of Professional Conduct approved June 11, 1973.

DECISION AND REASONS FOR DECISION MADE SEPTEMBER 8, 1987

These proceedings before the discipline committee of the Institute of Chartered Accountants of Ontario were convened on September 8, 1987. The professional conduct committee laid one charge of professional misconduct against Charles Patrick Forsyth Baillie. Mr. Baillie did not attend the hearing and failed to answer the page of the secretary in the public areas of the building. The chairman reviewed the affidavit of service sworn by the secretary and concluded that it was appropriate to proceed in the member's absence pursuant to Bylaw 87(d). The affidavit was filed and marked as an exhibit.

A plea of not guilty was entered on behalf of the member. The committee heard evidence led by the professional conduct committee and also the submissions made by counsel for the professional conduct committee. We now set out the decision and the reasons for our decision on the charge.

The committee, having seen and reviewed the exhibits submitted and having heard the evidence led, found Charles Patrick Forsyth Baillie guilty of the charge. The evidence led by counsel for the professional conduct committee indicated that a guilty plea to a criminal charge had been entered in Court, the member had been convicted and there had been no appeal. This evidence, including the exhibits filed, was sufficient in nature and significance to substantiate the charge laid by the professional conduct committee, and the finding of the committee therefore was guilty as charged.

The committee then heard the submission of counsel for the professional conduct committee as to sanctions.

After a considerable amount of discussion and a review of submissions made, the committee's order was as follows:

1. THAT Mr. Baillie be fined the sum of \$7,500, to be remitted to the Institute within (thirty) 30 days from the date this Decision and Order becomes final under the bylaws.
2. THAT Mr. Baillie be charged costs of \$750, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
3. THAT notice of the Decision herein and this Order, disclosing Mr. Baillie's name, be given after this Decision and Order becomes final under the bylaws:
 - (a) by publication in Check Mark;

- (b) to the Public Accountants Council for the Province of Ontario;
- (c) to the Canadian Institute of Chartered Accountants;
- (d) to any other *accounting bodies* in which the records of the Institute indicate Mr. Baillie holds membership.

4. THAT Mr. Baillie be ordered to surrender the certificate of membership in the Institute, bearing his name, to the registrar of the Institute within ten (10) days from the date this decision and Order becomes final under the bylaws.
5. THAT Mr. Baillie be expelled from membership in the Institute.

The crime to which the member was found guilty by the courts, which occasioned this hearing, appeared to have been planned and carried out by the member with deliberation. The member held a senior position in a significant corporation and was found to have abused the trust placed in him in his position and as a member of the profession in the perpetration of the defalcation. This conduct strikes at the heart of the trust placed in members of the profession by the public, and conduct of this nature simply cannot be tolerated in a member of the Institute, as it undermines the basic integrity of the profession. Additionally, the deterrent aspect as it relates to other members of the profession cannot be overlooked. As the member committed a serious breach of the code of professional ethics in a manner involving serious moral turpitude, it was considered appropriate to have the member expelled, given a significant fine by way of penalty and full disclosure ordered as a deterrent to other members.

C.F. FLEMING, FCA - DEPUTY CHAIRMAN
THE DISCIPLINE COMMITTEE