

## **David William Deyman: Summary, as Published in *CheckMark***

**David Willian Deyman**, of Burlington, was found guilty by the discipline committee of two charges of professional misconduct, laid by the professional conduct committee, namely

- one charge, under Rule of Professional Conduct 101, of failing to comply with a bylaw of the Institute; and
- one charge, under Rule of Professional Conduct 203.2, of failing to cooperate in a professional conduct committee investigation.

The discipline committee ordered that Mr. Deyman

- be fined \$10,000 and assessed costs of \$2,000, to be paid within specified times; and
- be expelled from membership in the Institute.

In addition to the usual notice to be given of disciplinary decisions and orders, the committee also ordered that notice of the decision and order, disclosing Mr. Deyman's name, be given to his employer and to the local press in Hamilton, Burlington and Mississauga.

## **CHARGE(S) LAID re David William Deyman**

The Professional Conduct Committee hereby makes the following charges against David W. Deyman, CA, a member of the Institute:

1. THAT, the said David W. Deyman, CA, on or about the 27th day of November 1990 failed to comply with the requirements of a notice in writing addressed to him and given pursuant to Bylaw 79(2), to attend before the professional conduct committee and did thereby fail to comply with the requirements of Bylaw 79(2), contrary to Rule 101 of the Rules of Professional Conduct.
2. THAT, the said David W. Deyman, CA, in or about the period September 25, 1990 through November 27th, 1990, failed to co-operate with officers, servants or agents of the Institute 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.

DATED at Toronto this 5<sup>th</sup> day of December, 1990.

R.G. LONG, CA - CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re David William Deyman**

**DECISION AND ORDER IN THE MATTER OF:** Charges against DAVID WILLIAM Due, CA, a member of the Institute, under Rules 101 and 203.2 of the Rules of Professional Conduct, as amended.

### **DECISION AND ORDER MADE FEBRUARY 19, 1991**

#### DECISION

THAT, having seen, heard and considered the evidence, and having determined to proceed with the hearing in the absence of Mr. Deyman, pursuant to Institute Bylaw 87(d), being satisfied that he had proper notice of the hearing, and having entered on his behalf a plea of not guilty to each of the charges, THE DISCIPLINE COMMITTEE FINDS David William Deyman guilty of charges Nos. 1 and 2.

#### ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Deyman be and he is hereby fined the sum of \$10,000, to be remitted to the Institute within sixty (60) days from the date this Decision and Order becomes final under the bylaws.
2. THAT Mr. Deyman be and he is hereby charged costs of \$2,000, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Deyman be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Deyman's name, be given after this Decision and Order becomes final under the bylaws:
  - (a) by publication in *CheckMark*;
  - (b) to the Public Accountants Council for the Province of Ontario;
  - (c) to the Canadian Institute of Chartered Accountants;
  - (d) to the local press in Hamilton, Burlington and Mississauga; and
  - (e) to his employer.
5. THAT Mr. Deyman 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.

DATED AT TORONTO, THIS 21ST DAY OF FEBRUARY, 1991  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re David William Deyman**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** Charges against DAVID WILLIAM DEYMAN, CA, a member of the Institute, under Rules 101 and 203.2 of the Rules of Professional Conduct, as amended.

### **WRITTEN REASONS FOR THE DECISION AND ORDER MADE FEBRUARY 19 1991**

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on February 19, 1991.

Mr. Paul Farley attended on behalf of the professional conduct committee. Mr. David W. Deyman was not present.

The discipline committee reviewed the affidavits of service of the Notice of Assignment Hearing and the Notice of Hearing (Exhibits 1 and 2). The committee was satisfied that

Mr. Deyman had proper notice of the hearing and determined to proceed with the hearing in his absence pursuant to Institute Bylaw 87(d). Prior to proceeding, the secretary to the discipline committee had Mr. Deyman's name paged twice within Institute premises, to which no response was made.

A plea of not guilty was then entered on behalf of Mr. Deyman to each of the two charges laid against him.

After hearing the investigator for the professional conduct committee and the submissions made by Mr. Farley, and after reviewing the documentation filed by the professional conduct committee, the discipline committee, upon deliberation, found Mr. Deyman guilty of both charges laid against him.

With respect to the first charge, tab 6 of the document book filed as Exhibit 7 and the oral testimony of the investigator both provided clear evidence that Mr. Deyman had failed to comply with the requirements of Bylaw 79(2) relating to cooperation with a professional conduct committee investigation, thereby breaching Rule of Professional Conduct 101, which requires compliance with, among other things, the Institute's bylaws.

As to the second charge, both the document book and the testimony of the professional conduct committee investigator outlined the extent of the efforts made by the professional conduct committee to obtain Mr. Deyman's cooperation so that it could properly and thoroughly conduct its investigation. Mr. Deyman made no attempt to communicate or cooperate with the investigation and thereby breached Rule of Professional Conduct 203.2.

After making its findings of guilty on the two charges, the discipline committee heard the submissions of the professional conduct committee with respect to sanction and, upon deliberation, made the following order:

## **ORDER**

IT IS ORDERED in respect of the charges:

1. THAT Mr. Deyman be and he is hereby fined the sum of \$10,000, to be remitted to the Institute within sixty (60) days from the date this Decision and Order becomes final under the bylaws.
2. THAT Mr. Deyman be and he is hereby charged costs of \$2,000, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Deyman be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Deyman's name, be given after this Decision and Order becomes final under the bylaws:
  - (a) by publication in *CheckMark*;
  - (b) to the Public Accountants Council for the Province of Ontario;
  - (c) to the Canadian Institute of Chartered Accountants;
  - (d) to the local press in Hamilton, Burlington and Mississauga; and
  - (e) to his employer.
5. THAT Mr. Deyman 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.

The professional conduct committee's investigation centered upon allegations that Mr. Deyman invested \$25,000 and other sums belonging to an elderly client in frail health and failed to account for the transactions despite enquiries by the client, the client's lawyer, the police and the professional conduct committee.

The discipline committee does not know whether or not these allegations are true and did not proceed on the basis that they had been proven. However, the committee is satisfied that Mr. Deyman is aware of the allegations and, as a chartered accountant, he is required to cooperate with the investigation of the professional conduct committee. Mr. Deyman has failed to provide his cooperation. He has been given every opportunity to explain his involvement but has failed to do so. Accordingly, the committee has no alternative but to order the expulsion of Mr. Deyman from the Institute.

This is not the first time Mr. Deyman has been found guilty of professional misconduct, having previously been found guilty under Rule of Professional Conduct 104 of failure to respond to Institute correspondence. His failure to attend this hearing further indicates to the committee that Mr. Deyman refuses to be governed by the Institute's bylaws and rules of professional conduct and, therefore, must be expelled.

As a further demonstration of the seriousness with which the discipline committee views behavior of the sort displayed by Mr. Deyman, he was fined the sum of \$10,000. As is the normal practice, he was also charged the costs incurred since the laying of the charges which, in this case, amounted to only \$2,000.

In ordering that notice be given of this matter, the committee went beyond its normal practice with respect to publication due to its concern that the public will remain at risk should Mr. Deyman continue to operate and hold himself out as a chartered accountant after his termination from membership. The committee believes it is essential that notice, including Mr. Deyman's name, be given in the local press in the community where he works (Mississauga) and in the community where he lives (Burlington/Hamilton). In addition, it is the committee's opinion that his employer must be given notice of this decision and order due to the nature of the allegations and the business in which Mr. Deyman is employed.

The committee is also of the view that the Halton Regional Police should be advised of the results of this hearing.

In conclusion, these sanctions reflect the committee's revulsion at a chartered accountant making no effort to clarify his involvement in respect of allegations of preying upon elderly citizens who are incapable of looking after themselves.

DATED AT TORONTO, THIS 19<sup>th</sup> DAY OF APRIL, 1991  
BY ORDER OF THE DISCIPLINE COMMITTEE

R.C.H. ANDREWS, CA - DEPUTY CHAIRMAN  
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

F.A. DROZD, FCA  
F.J. DUNN, CA  
P.J. FITZPATRICK, CA  
R.J. NOBES, FCA  
V.G. STAFL (Public representative)