

## **Geoffrey Charlton Simon Fraser: Summary, as Published in *CheckMark***

**Geoffrey Charlton Simon Fraser**, of Georgetown, was found guilty by the discipline committee of a charge of professional misconduct, laid by the professional conduct committee under Rule of Professional Conduct 104, of failing to promptly reply in writing to a letter from the Institute, in respect of a matter of professional conduct, in which a written reply was specifically required.

The committee ordered that Mr. Fraser

- be reprimanded in writing by the chair of the hearing;
- be fined \$1,500, to be paid within specified time; and
- reply in writing, within a specified time, to the Institute letter to which he had earlier failed to reply.

Failure to comply with the second term of the order as set out above will result in Mr. Fraser's suspension from membership. Continuation of the suspension for more than thirty days without complying with the said term will result in his expulsion from membership.

Mr. Fraser has complied with the third term of the order as set out above.

Mr. Fraser returned to MEMBERSHIP IN GOOD STANDING on December 4<sup>th</sup>, 1991.

## **CHARGE(S) LAID re Geoffrey Charlton Simon Fraser**

The Professional Conduct Committee hereby makes the following charge against G.C. Simon Fraser, CA, a member of the Institute:

1. THAT, the said G.C. Simon Fraser, failed to promptly reply in writing to a letter from the Institute, in respect of a matter of professional conduct, signed by an associate director of standards enforcement and dated and sent March 19, 1991, in which a reply was specifically requested, contrary to Rule 104 of the rules of professional conduct.

DATED at Toronto this 23<sup>rd</sup> day of May, 1991.

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

## **DISCIPLINE COMMITTEE re Geoffrey Charlton Simon Fraser**

**DECISION AND ORDER IN THE MATTER OF:** A charge against GEOFFREY CHARLTON SIMON FRASER, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct, as amended.

### **DECISION AND ORDER MADE AUGUST 14, 1991**

#### DECISION

THAT, having seen and considered the evidence, and having heard the plea of guilty to the charge, THE DISCIPLINE COMMITTEE FINDS Geoffrey Charlton Simon Fraser guilty of the charge.

#### ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Fraser be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Fraser be and he is hereby fined the sum of \$1,500, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Fraser respond to the letter of August 21, 1990 from the director of practice inspection within ten (10) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Fraser'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; and
  - (c) to the Canadian Institute of Chartered Accountants.
5. THAT in the event Mr. Fraser fails to comply with any of the requirements of this Order within the time periods specified, he shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of his suspension, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.
6. THAT in the event Mr. Fraser is suspended pursuant to paragraph 5 hereof, the suspension shall terminate upon compliance with the term of the Order in respect of which he was suspended, provided that he complies within thirty (30) days from the date of his suspension.
7. THAT in the event Mr. Fraser fails to terminate suspension within thirty (30) days, 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 4 hereof.

DATED AT TORONTO, THIS 19TH DAY OF AUGUST, 1991  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re Geoffrey Charlton Simon Fraser**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** A charge against GEOFFREY CHARLTON SIMON FRASER, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct, as amended.

### **WRITTEN REASONS FOR THE DECISION AND ORDER MADE AUGUST 14, 1991**

These proceedings before a panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on August 14, 1991.

Mr. Paul Farley attended on behalf of the professional conduct committee. Mr. Fraser attended the hearing without counsel, and confirmed for the record that he understood he had a right to counsel but that he waived such right.

The professional conduct committee had laid one charge of professional misconduct against Mr. Fraser, under Rule of Professional Conduct 104, and he pleaded guilty to that charge.

The member confirmed that he understood that upon a plea of guilty, and upon that basis alone, he could be found guilty by the discipline committee.

Based upon the plea of guilty, and after a review of the document brief filed, the committee found Mr. Fraser guilty of the charge.

The committee then heard submissions as to sanction and, after deliberation, made the following Order:

#### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Fraser be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Fraser be and he is hereby fined the sum of \$1,500, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Fraser respond to the letter of August 21, 1990 from the director of practice inspection within ten (10) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Fraser'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; and
  - (c) to the Canadian Institute of Chartered Accountants.

5. THAT in the event Mr. Fraser fails to comply with any of the requirements of this Order within the time periods specified, he shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of his suspension, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.
6. THAT in the event Mr. Fraser is suspended pursuant to paragraph 5 hereof, the suspension shall terminate upon compliance with the term of the Order in respect of which he was suspended, provided that he complies within thirty (30) days from the date of his suspension.
7. THAT in the event Mr. Fraser fails to terminate suspension within thirty (30) days, 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 4 hereof.

Briefly, the reasons for the committee's sanctions are set out below, with the numbers corresponding to the numbered paragraphs of the Order.

1. The committee is of the view that a reprimand is necessary as a deterrent to the member and to stress the unacceptability of his conduct as a chartered accountant.
2. The imposition of a fine of \$1,500 is appropriate in this case in order to emphasize to the general membership of the Institute and the public the seriousness with which the discipline committee views members' failure to adhere to Rule of Professional Conduct 104.
3. Mr. Fraser has had almost one year to respond to the letter of August 21, 1990 from the director of practice inspection, and the committee does not think that it would be onerous for Mr. Fraser to be required to provide such response within ten days from the date this Decision and Order becomes final.
4. The committee has ordered publication and notice of its Order, including disclosure of the member's name, as both a specific deterrent to the member charged and a general deterrent to all members. In addition, the committee considers publicity 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.
5. The committee is of the opinion that it is necessary to provide for a period of suspension should the member not comply with the provisions of the Order. Failure to comply with the Order is a serious breach of professional conduct, and the imposition of a suspension is in order to engender respect for the disciplinary process and as a general deterrent to those members at large who might be like-minded.
6. & 7. The contingency of expulsion in the event of non-compliance with the terms of the Order, as a last resort, is a sanction which is necessary to the preservation of the profession's good reputation and its ability to effectively serve the public interest, as a method of enabling the profession to ultimately deal with those members who refuse to be bound by the self-regulating aspects of the profession.

DATED AT TORONTO, THIS 24<sup>th</sup> DAY OF SEPTEMBER, 1991  
BY ORDER OF THE DISCIPLINE COMMITTEE

PA CAMPOL, CA - DEPUTY CHAIR  
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

C.J. BURKE, FCA  
L.R. FLEMMING, CA  
H.R. KLEIN, CA  
J.J. LONG, CA  
S.F. ANDRUNYK (Public representative)