

George Alfred Ormsby: Summary, as Published in *CheckMark*

George Alfred Ormsby, of Toronto, 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 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; and
- one charge, under Rule of Professional Conduct 205(a), of associating himself with statements or representations which he knew or should have known were false.

The committee ordered that Mr. Ormsby

- be reprimanded in writing by the chair of the hearing;
- be fined the sum of \$1,500, to be paid in installments over a 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. Ormsby'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. Ormsby has complied with the third term of the order as set out above.

George Alfred Ormsby, of Mississauga, as reported in the January 1992 issue of *CheckMark*, was found guilty of professional misconduct under Rules 104 and 205(a). He failed to provide a required reply to Institute correspondence in respect of a matter of professional conduct, and he continued to hold himself out as a member of the Institute in good standing while under suspension for non-payment of Institute fees. Among other things, he was fined \$1,500, payable in three installments. Mr. Ormsby's late payment of each installment of the fine resulted in his suspension from membership three times.

Mr. Ormsby returned to MEMBERSHIP IN GOOD STANDING on September 4th, 1992.

CHARGE(S) LAID re George Alfred Ormsby

The Professional Conduct Committee hereby makes the following charges against George A. Ormsby, CA, a member of the Institute:

1. THAT, the said George A. Ormsby, in or about the period December 1, 1989 through March 1, 1991, while suspended from membership in the Institute by reason of non-payment of the 1989-90 annual practitioner fee required under Bylaw 69(1), continued to hold himself out as a member of the Institute in good standing by the use of letterhead and/or business cards and/or professional signs which showed the words "Chartered Accountant" or "CA" after his name and did thereby associate himself with statements or representations which he knew or should have known were false, contrary to Rule 205(a) of the rules of professional conduct.
2. THAT, the said George A. Ormsby, 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 December 11, 1990, in which a reply was specifically requested, contrary to Rule 104 of the Rules of Professional Conduct.

DATED at Toronto this 23rd day of May 1991.

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

DISCIPLINE COMMITTEE re George Alfred Ormsby

DECISION AND ORDER IN THE MATTER OF: Charges against GEORGE ALFRED ORMSBY, CA, a member of the Institute, under Rules 104 and 205(a) of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE SEPTEMBER 5, 1991

DECISION

THAT, having seen and considered the evidence, including the agreed statement of facts, filed, and having heard the plea of guilty to the charges, THE DISCIPLINE COMMITTEE FINDS George Alfred Ormsby guilty of charges Nos. 1 and 2.

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Ormsby be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Ormsby be and he is hereby fined the sum of \$1,500, to be remitted to the Institute as follows:
 - (a) \$500 within three (3) months from the date this Decision and Order becomes final under the bylaws;
 - (b) a further \$500 within six (6) months from the date this Decision and Order becomes final under the bylaws; and
 - (c) a further \$500 within nine (9) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Ormsby respond in writing to the letter of December 11, 1990 from the associate director of standards enforcement 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. Ormsby'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. Ormsby 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. Ormsby 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. Ormsby 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 11TH DAY OF SEPTEMBER, 1991
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re George Alfred Ormsby

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: Charges against GEORGE ALFRED ORMSBY, CA, a member of the Institute, under Rules 104 and 205(a) of the Rules of Professional Conduct, as amended.

WRITTEN REASONS FOR THE DECISION AND ORDER MADE SEPTEMBER 5, 1991

These proceedings before a panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on September 5, 1991.

Mr. Paul Farley attended on behalf of the professional conduct committee. Mr. George Ormsby attended with, and was represented by, his counsel, Mr. J.D. Service.

The professional conduct committee had laid one charge under each of Rules 104 and 205(a) of the Rules of Professional Conduct, and Mr. Ormsby pleaded guilty to both charges.

The member and his counsel confirmed that they understood that upon the pleas of guilty, and upon that basis alone, the member could be found guilty of the charges.

An agreed statement of facts, signed by Mr. Ormsby and counsel for the professional conduct committee, was filed as an exhibit. As well, a document brief was filed to support the agreed statement of facts.

The committee read the agreed statement of facts and reviewed the document brief. After deliberation, the committee concluded that the evidence before it supported a finding of guilty on both of the charges. The member agreed that he falsely represented, through the use of letterhead, business cards and professional signs, that he was a chartered accountant during the period December 1, 1989, through March 1, 1991, when, in fact, he was under suspension from the rights and privileges of membership in the Institute.

Also, the member acknowledged that he did not respond in writing to the letter from the Institute's associate director of standards enforcement, dated December 11, 1990.

The committee then heard submissions as to sanction from both parties and, after deliberation, made the following order:

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Ormsby be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Ormsby be and he is hereby fined the sum of \$1,500, to be remitted to the Institute as follows:
 - (a) \$500 within three (3) months from the date this Decision and Order becomes final under the bylaws;

- (b) a further \$500 within six (6) months from the date this Decision and Order becomes final under the bylaws; and
 - (c) a further \$500 within nine (9) months from the date this Decision and Order becomes final under the bylaws.
- 3. THAT Mr. Ormsby respond in writing to the letter of December 11, 1990 from the associate director of standards enforcement 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. Ormsby'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. Ormsby 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. Ormsby 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. Ormsby 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.

The member was charged under two different rules of professional conduct. But, though his actions giving rise to the two charges were different, his conduct in respect of both reflected a blatant disregard for the Institute and its rules.

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.

The committee also believes that this case calls for the imposition of a fine in the amount of \$1,500. Recognizing the difficult financial position of the member, the committee has allowed the fine to be paid over an extended period. The discipline committee is of the view that a fine of \$1,500 will be effective as both a specific deterrent to this member and a general deterrent to other members of the Institute.

The committee ordered that notice of its order, including publication disclosing the member's name, be given, as both a specific deterrent to Mr. Ormsby and as a general deterrent to all members. Although counsel for the member made submissions with respect to this issue, the committee did not find there to exist in this case those kinds of rare and unusual circumstances necessary to warrant the dispensing of notice, whether with or without disclosure of the member's name. As a result the committee made its usual order.

DATED AT TORONTO, THIS 21st DAY OF OCTOBER, 1991
BY ORDER OF THE DISCIPLINE COMMITTEE

E.W. SLAVENS, FCA - CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

P.J. FITZPATRICK, CA
L.R. FLEMMING, CA
P. RAYSON, CA
J.B. SCOTT, CA
V.G. STAFL (Public representative)