

## **Ian Cameron Carroll: Summary, as Published in *CheckMark***

**Ian Cameron Carroll**, of Ottawa, was found guilty of a charge of professional misconduct, under Rule 203.2, arising from his failure to co-operate with the professional conduct committee in its investigation of a complaint against him. He was fined \$1,500, and ordered to promptly respond to the Institute's correspondence. His failure to provide a timely response to the Institute resulted in his suspension from membership. He has since responded and been reinstated.

## CHARGE(S) LAID re Ian Cameron Carroll

The Professional Conduct Committee hereby makes the following charges against Ian Cameron Carroll, CA, a member of the Institute:

1. THAT, the said Ian C. Carroll, in or about the period March 11, 1992 through July 30, 1992, 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.
2. THAT, the said Ian C. Carroll, 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 11, 1992, in which a reply was specifically requested, contrary to Rule 104 of the rules of professional conduct.

DATED at Toronto this 3<sup>rd</sup> day of                      1992.

**J.L.M. BADALI, FCA – CHAIR  
PROFESSIONAL CONDUCT COMMITTEE**

## **DISCIPLINE COMMITTEE re Ian Cameron Carroll**

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

### **DECISION AND ORDER MADE NOVEMBER 13, 1992**

#### DECISION

THAT, having seen and considered the evidence, and having determined to proceed with the hearing in the absence of Mr. Carroll, pursuant to Institute Bylaw 87(2)(c), being satisfied that he had proper notice of the hearing, and having entered on his behalf a plea of not guilty to the charges, THE DISCIPLINE COMMITTEE FINDS Ian Cameron Carroll guilty of charge No. 1, and makes no finding on charge No. 2.

#### ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Carroll be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Carroll be and he is hereby fined the sum of \$1,500, 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. Carroll respond in writing to the letter of February 12, 1992, 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. Carroll'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. Carroll 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. Carroll 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. Carroll fails to terminate a suspension imposed pursuant to paragraph 5 hereof within the thirty (30) day period provided in paragraph 6 hereof, 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 24TH DAY OF NOVEMBER, 1992  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re Ian Cameron Carroll**

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

### **WRITTEN REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 13, 1992**

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on November 13, 1992.

Ms. Deborah McPhadden attended on behalf of the professional conduct committee. Mr. Carroll was not present.

Ms. McPhadden advised the committee that Mr. Carroll had contacted her that morning and told her that he would not be attending the hearing, due to automobile trouble, but that he did not wish her to seek an adjournment on his behalf:

The committee was satisfied by the evidence presented that proper notice had been given, and that Mr. Carroll was aware of these proceedings.

The chair entered a plea of not guilty to the charges on the member's behalf.

After seeing and considering the evidence and submissions of counsel for the professional conduct committee, the discipline committee found Mr. Carroll guilty of charge No. 1.

During her submissions, Ms. McPhadden had asked that, in the event the committee found Mr. Carroll guilty of charge No. 1, it make no finding on charge No. 2. While of the view that charges Nos. 1 and 2 are distinct, in light of the request of the professional conduct committee, the discipline committee decided to make no finding in respect of charge No. 2.

Charge No. 1, upon which Mr. Carroll was found guilty, reads as follows:

*1. THAT, the said Ian C. Carroll, in or about the period March 11, 1992 through July 30, 1992, 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.*

The facts of the case are that

- a complaint letter dated January 23, 1992 was received by the standards enforcement area of the Institute;
- in an attempt to investigate the complaint, two letters were sent to Mr. Carroll by the associate director of standards enforcement, one dated February 12, 1992, and the other dated March 11, 1992, both requesting a written response from the member within a specified period of time, in order to facilitate the professional conduct committee's investigation;

- a written response was never received from Mr. Carroll to either of the letters, despite his telephone advice on one occasion that he would be providing a response.

Mr. Carroll's lack of cooperation with the Institute was further demonstrated by his failure to attend both the assignment hearing and this hearing.

After making its finding of guilty on charge No. 1, the committee heard the professional conduct committee's submissions as to sanction, and, after deliberation, made the following order:

### ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Carroll be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Carroll be and he is hereby fined the sum of \$1,500, 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. Carroll respond in writing to the letter of February 12, 1992, 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. Carroll'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. Carroll 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. Carroll 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. Carroll fails to terminate a suspension imposed pursuant to paragraph 5 hereof within the thirty (30) day period provided in paragraph 6 hereof, 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 as follows:

### Reprimand

Clearly, Mr. Carroll does not understand the seriousness of failing to cooperate with the Institute. He failed to respond to the letters sent to him, even after verbally saying he would. A reprimand is required to stress to him the unacceptability of such conduct.

#### Fine

A fine of \$1,500 was imposed as a specific deterrent to the member, and as a general deterrent to the membership at large. It is important that this member, and all members, cooperate in an investigation that the Institute undertakes in the public interest.

#### Response to Institute correspondence

Mr. Carroll has had since February 1992 to respond to the first letter from the Institute's standards enforcement area. The committee now gives him ten days from the date this decision and order becomes final to provide a written response. This is more than ample time.

#### Failure to comply with the Order

The committee has provided Mr. Carroll sufficient time to comply with its Order. Should he fail to do so, the member will initially be suspended, and, if he fails to rectify the situation within thirty days, ultimately expelled from membership. Failure to comply with the order will demonstrate that Mr. Carroll does not wish to be governed by the Institute and that, therefore, he should no longer remain a member.

DATED AT TORONTO, THIS 7<sup>TH</sup> DAY OF DECEMBER, 1992  
BY ORDER OF THE DISCIPLINE COMMITTEE

R.C.H. ANDREWS, CA - CHAIR  
THE DISCIPLINE COMMITTEE

#### MEMBERS OF THE PANEL:

C.J. BURKE, FCA  
W.S. HAZLITT, CA  
T.J.T. MARK, FCA  
D.P. SETTERINGTON, CA  
V.G. STAFL (Public representative)