

Ian Cameron Carroll: Summary as Published in *CheckMark*

Ian Cameron Carroll, of Ottawa, was found guilty under Rules 203.2 and 104 of failing to cooperate in the attempted inspection of his practice, and then failing to reply to correspondence from the standards enforcement area of the Institute. Mr. Carroll, who was neither present nor represented at the discipline hearing, was fined \$4,000 and expelled from membership. This was Mr. Carroll's second breach of the rules of professional conduct, having been found guilty in November 1992 of failing to cooperate in a professional conduct committee investigation. Mr. Carroll's appeal of the decision was dismissed by the appeal committee.

CHARGE(S) LAID re Ian Cameron Carroll

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

1. THAT, the said Ian C. Carroll, in the period August, 1993 through February, 1994 failed to co-operate with officers, servants or agents of the Institute who have been appointed to arrange or conduct a practice inspection, contrary to Rule 203.2 of the rules of professional conduct.
2. THAT, the said Ian C. Cameron 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 January 7, 1994, in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.

DATED at Toronto this 21st day of February 1994.

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 MAY 20, 1994

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 charges Nos. 1 and 2, THE DISCIPLINE COMMITTEE FINDS Ian Cameron Carroll guilty of charges Nos. 1 and 2.

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Carroll be and he is hereby fined the sum of \$4,000, 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. Carroll be and he is hereby expelled from membership in the Institute.
3. 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.
4. THAT Mr. Carroll surrender his certificate of membership in the Institute 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 30TH DAY OF MAY, 1994
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 MAY 20, 1994

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on May 20, 1994.

Ms. Deborah McPhadden attended on behalf of the professional conduct committee. Mr. Ian Carroll was not present nor was he represented. Counsel for the professional conduct committee filed affidavits to prove service of the notice of assignment hearing and the notice of hearing. The discipline committee satisfied itself that Mr. Carroll had been given proper notice of the hearing, and, accordingly, decided to proceed in his absence, pursuant to Bylaw 87(2)(c).

The professional conduct committee had laid one charge under each of Rules 104 and 203.2 of the Rules of Professional Conduct. The charge under Rule 203.2 alleged that Mr. Carroll failed to co-operate with the Institute in respect of a matter of practice inspection. The charge under Rule 104 alleged that the member failed to promptly reply in writing to letters from the Institute in respect of a matter of professional conduct. As Mr. Carroll was neither present nor represented at the hearing, the chair entered a plea of not guilty on the member's behalf to both charges.

Mr. Carroll did not respond to letters dated September 27 and November 10, 1993 from the director of practice inspection. The November 10 letter advised the member that his written reply was specifically required pursuant to Rule 104 by a specified date, failing which the matter would be referred to the professional conduct committee, with the result that a charge or charges may be laid against him.

After Mr. Carroll failed to respond to the November 10 letter as required, the director of practice inspection referred the matter to the Institute's standards enforcement area. An associate director of standards enforcement sent a letter to the member dated January 7, 1994, again requesting his written reply in accordance with Rule 104 by a specified date. Mr. Carroll failed to reply to this letter.

Based upon the evidence presented, the discipline committee found Mr. Carroll guilty of the two charges laid. The committee then heard submissions on sanction from counsel for the professional conduct committee, and, upon deliberation, made the following order:

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Carroll be and he is hereby fined the sum of \$4,000, 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. Carroll be and he is hereby expelled from membership in the Institute.
3. 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.
4. THAT Mr. Carroll surrender his certificate of membership in the Institute to the registrar of the Institute within ten (10) days from the date this Decision and Order becomes final under the bylaws.

The discipline committee's order in this case is one based on the principle of general deterrence, to emphasize to the general membership of the Institute the seriousness of failing to cooperate with the practice inspection and professional conduct processes of the Institute, and to demonstrate to the public that the profession can properly regulate itself so as to maintain high standards upon which the public can rely.

On November 13, 1992, the discipline committee found Mr. Carroll guilty under Rule 203.2 of failing to cooperate in a professional conduct committee investigation.

In the circumstances of this case, the discipline committee concluded that Mr. Carroll is an ungovernable member of the Institute, and, therefore, must be expelled from it.

There were no circumstances in this case to prompt the committee to depart from its usual order as to the giving of notice disclosing the member's name.

DATED AT TORONTO, THIS ____ DAY JUNE, 1994
BY ORDER OF THE DISCIPLINE COMMITTEE

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

MEMBERS OF THE PANEL:

F.J. DUNN, CA
K.V. CHERNICK, FCA
T.J.T. MARK, FCA
W.L. WOOD, CA
A. CRANSTON (Public representative)