

Jeffrey Harold Long: Summary, as Published in *CheckMark*

Jeffrey Harold Long, of Hingham, Massachusetts, was found guilty by the discipline committee of a charge of professional misconduct, laid by the professional conduct committee, under Rule of Professional Conduct 201, of failing to conduct himself in a manner which maintains the good reputation of the profession and its ability to serve the public interest.

The committee ordered that Mr. Long

- be reprimanded in writing by the chair of the hearing;
- be fined \$3,000, to be paid within specified time; and
- be expelled from membership in the Institute.

CHARGE(S) LAID re Jeffrey Harold Long

The professional conduct committee hereby makes the following charge against Jeffrey Harold Long, a suspended member of the Institute:

1. THAT, the said Jeffrey Harold Long, failed to conduct himself in a manner that will maintain the good reputation of the profession and its ability to serve the public interest in that, on or about the 31st day of January, 1991, in the Municipality of Metropolitan Toronto in the Judicial District of York, he was convicted of a criminal offence, namely that he did, during the period from January 1986 to January 1990 at the Municipality of Metropolitan Toronto in the Judicial District of York, unlawfully by deceit, falsehood or other fraudulent means defraud Touche Ross & Co. of money, the sum of which exceeds One Thousand Dollars (\$1,000.00) contrary to the Criminal Code of Canada all of which is contrary to Rule 201 of the Rules of Professional Conduct.

DATED at Toronto this 18th day of April, 1991.

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

DISCIPLINE COMMITTEE re Jeffrey Harold Long

DECISION AND ORDER IN THE MATTER OF: A charge against JEFFREY HAROLD LONG, a suspended member of the Institute, under Rule 201 of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE JULY 19, 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 charge, THE DISCIPLINE COMMITTEE FINDS Jeffrey Harold Long guilty of the charge.

ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Long be reprimanded in writing by the chairman of the hearing.
2. THAT Mr. Long be and he is hereby fined the sum of \$3,000, 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. Long be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Long'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 Mr. Long be and he is hereby ordered to 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 23RD DAY OF JULY, 1991
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Jeffrey Harold Long

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: A charge against JEFFREY HAROLD LONG, a suspended member of the Institute, under Rule 201 of the Rules of Professional Conduct, as amended.

WRITTEN REASONS FOR THE DECISION AND ORDER MADE JULY 19, 1991

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

Mr. Paul Farley attended on behalf of the professional conduct committee and Mr. Long attended without legal counsel. The chairman confirmed with Mr. Long that he had been advised that he was entitled to legal counsel and that he understood that right, but that he wished to proceed without counsel.

The professional conduct committee had laid one charge of professional misconduct against Mr. Long, under Rule of Professional Conduct 201, and Mr. Long pleaded guilty to the 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.

An agreed statement of facts, signed by Mr. Long and counsel for the professional conduct committee, was filed as an exhibit, as was an accompanying document brief. The agreed statement and document brief clearly demonstrated that Mr. Long had defrauded his employer of significant sums of money over a period of approximately four years. Mr. Long was convicted of fraud under the *Criminal Code* after pleading guilty to the offence in the Ontario Court (General Division). Accordingly, the discipline committee found Mr. Long 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. Long be reprimanded in writing by the chairman of the hearing.
2. THAT Mr. Long be and he is hereby fined the sum of \$3,000, 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. Long be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Long'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 Mr. Long be and he is hereby ordered to 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.

In its determination as to the appropriate sanctions, the committee had regard to the considerations set out below.

1. It was the committee's opinion that, in this case, which involved moral turpitude over an extended period of time, the sentencing principle of general deterrence was of primary importance, in order to dissuade any possible like-minded members of the Institute from acting in a similar manner. The principle of specific deterrence was considered less important, and the principle of rehabilitation was considered to be of least importance in this case, because of the moral turpitude involved.

In reaching its decision as to sanctions, the committee had regard to the submissions presented by both the professional conduct committee and the member. The committee recognized that the consequences of the criminal actions had already had a significant impact on Mr. Long, but was still of the view that an order of expulsion was required. In making this determination the committee referred to the decisions of the discipline committee in the *Andrew Adam Ferri* and *Stephen Michael Lutvak* cases, both of which involved moral turpitude, and in both of which the member was expelled.

2. The committee is of the opinion that a reprimand is necessary in order to stress the unacceptability of Mr. Long's conduct as a chartered accountant.
3. The committee believes that this case calls for the imposition of a fine in the amount of \$3,000, primarily to act as a general deterrent to other members of the Institute.
4. The committee made it usual order as to notification and publication, including disclosure of Mr. Long's name, primarily, as with the member's expulsion, for its significance as a general deterrent to the membership.

DATED AT TORONTO, THIS 27th DAY OF AUGUST, 1991
BY ORDER OF THE DISCIPLINE COMMITTEE

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

MEMBERS OF THE PANEL:

L.R. FLEMMING, CA
R.G. HARRISON, FCA
J.J. LONG, CA
R.J. NOBES, FCA
V.G. STAFL (Public representative)