

## **John Cadenhead Wylie: Summary, as Published in *CheckMark***

**John Cadenhead Wylie**, of Stouffville, already otherwise suspended from membership for non-payment of the annual membership fee, was found guilty by the discipline committee of the charge, laid by the professional conduct committee, of failing to reply to such a letter from the Institute, contrary to Rule of Professional Conduct 104.

The committee ordered that Mr. Wylie

- be assessed costs of \$750, to be paid within a specified time; and
- be expelled from membership in the Institute.

The discipline committee also ordered that its decision and order be published in *CheckMark*.

## **CHARGE(S) LAID re John Cadenhead Wylie**

The Professional Conduct Committee hereby makes the following charge against John C. Wylie, a suspended member of the Institute:

1. THAT, the said John C. Wylie, failed to promptly reply in writing to a letter from the Institute, in respect of a matter of practice inspection, signed by the director of practice inspection and dated and sent April 27, 1987, in which a reply was specifically requested, contrary to Rule 104 of the Rules of Professional Conduct, approved June 15, 1981.

DATED at Toronto this 9<sup>th</sup> day of July, 1987.

J.R. BONES, FCA - CHAIRMAN  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re John Cadenhead Wylie**

**DECISION AND ORDER IN THE MATTER OF:** A charge against JOHN CADENHEAD WYLIE, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct approved June 15, 1981.

### **DECISION AND ORDER MADE OCTOBER 5, 1987.**

#### DECISION

THAT the committee, having seen and considered the evidence, finds John Cadenhead Wylie guilty of the charge.

#### ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Wylie be and he is hereby charged costs of \$750, to be remitted to the Institute within ten (10) days from the date this Decision and Order becomes final under the bylaws.
2. THAT notice of the Decision herein and this order, disclosing Mr. Wylie's name, be given after this Decision and Order becomes final under the bylaws:
  - (a) by publication in Check Mark;
  - (b) to the Public Accountants Council for the Province of Ontario; and
  - (c) to the Canadian Institute of Chartered Accountants.
4. THAT Mr. Wylie be and he is hereby ordered to surrender the certificate of membership in the Institute, bearing his name, to the registrar of the Institute within ten (10) days from the date this Decision and order becomes final under the bylaws.
5. THAT Mr. Wylie be and he is hereby expelled from membership in the Institute.

DATED AT TORONTO, THIS 9TH DAY OF FEBRUARY, 1988  
BY ORDER OF THE DISCIPLINE COMMITTEE

B.W. STEPHENSON - SECRETARY  
THE DISCIPLINE COMMITTEE

## **DISCIPLINE COMMITTEE re John Cadenhead Wylie**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** A charge against JOHN CADENHEAD WYLIE, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct, approved June 15, 1981.

### **DECISION AND REASONS FOR THE DECISION MADE OCTOBER 5, 1987**

This hearing was convened before the discipline committee of the Institute of Chartered Accountants of Ontario on October 5, 1987. The professional conduct committee laid one charge of professional misconduct against John Cadenhead Wylie.

Mr. Wylie did not attend the hearing. The chairman reviewed an affidavit of service sworn by the secretary and concluded that it was appropriate to proceed in the member's absence pursuant to Bylaw 87(d). The affidavit was filed and marked as an exhibit.

A plea of not guilty was entered on behalf of the member. The committee heard evidence led by the professional conduct committee and also the submissions made by counsel for the professional conduct committee. We now set out the decision and the reasons for our decision on the charge.

The discipline committee, having heard the submissions and after reviewing the exhibits, deliberated and found the member guilty as charged.

The committee heard submissions with respect to the appropriate sanctions, and after a discussion decided that Mr. Wylie should be assessed costs of \$750 to be paid within ten days from the date the decision and order becomes final under the bylaws, and that notice of the decision and order be published in Check Mark and given to the Public Accountants Council for the Province of Ontario and to the Canadian Institute of Chartered Accountants, and that Mr. Wylie be ordered to surrender his certificate of membership in the Institute, bearing his name, to the registrar of the Institute within ten days of the decision and order becoming final under the bylaws, and that Mr. Wylie be expelled from membership in the Institute.

In determining the sanctions, the committee took into account Mr. Wylie's apparent disregard for the process of the Institute of Chartered Accountants of Ontario, both in his repeated failure to respond to letters from the practice inspection and professional conduct committee, as well as his non-attendance at the discipline committee hearing. Had Mr. Wylie attended or responded to either the correspondence or to the hearing, the discipline committee might have been inclined towards a more lenient judgment on sanctions in this case. The committee gave consideration to the principle of general deterrence. It felt that the sanctions imposed on Mr. Wylie, given the circumstances in this case, were appropriate and would send a clear message out to all other members who may become similarly involved in the discipline process.

R.C.H. ANDREWS, CA - DEPUTY CHAIRMAN  
THE DISCIPLINE COMMITTEE