

Wayne Lionel Turgeon: Summary, as Published in *CheckMark*

Wayne Lionel Turgeon, of Oakville, was found guilty of one charge under Rule 201.1 of failing to maintain the good reputation of the profession and its ability to serve the public interest; one charge under Rule 202 of failing to perform his professional services with due care; one charge under Rule 203.2(b) of failing to cooperate in a professional conduct committee investigation; one charge under Rule 303.1 of failing to supply on a timely basis reasonable information to a successor accountant about the work being assumed; and one charge under Rule 303.2 of failing to promptly transfer to a successor accountant on a client's instructions all books, documents, and other property in his possession belonging to the client. Mr. Turgeon failed to complete engagements undertaken for clients, failed to maintain communication with his clients, failed to assist clients in the orderly transfer of their files to successor accountants, and failed to cooperate in the investigation of his clients' complaints against him. Mr. Turgeon was fined \$10,000 and expelled from the Institute.

CHARGE(S) LAID re Wayne Lionel Turgeon

The Professional Conduct Committee hereby makes the following charges against Wayne L. Turgeon, a suspended member of the Institute:

1. THAT the said Wayne L. Turgeon, in or about the period from January 1, 2000 through to September 10, 2001, failed to conduct himself in a manner that will maintain the good reputation of the profession and its ability to serve the public interest, contrary to Rule 201.1 of the rules of professional conduct, in that:
 - a) during the period from about January 2000 through to December 15, 2000 he failed to communicate with Betty and Allan Treverton or to respond to their repeated requests for information and documentation;
 - b) during the period from about June 2000 to September 10, 2001 he failed to communicate with Jim Stenko or to respond to his requests for information and documentation;
 - c) during the period from about July 2000 through to September 10, 2001 he failed to communicate with Dr. R.J. Bebbington or to respond to his repeated requests for information and documentation;
 - d) during the period from about June 2000 through to September 10, 2001 he failed to communicate with Dr. Scott Barrie or to respond to his repeated requests for information and documentation;
 - e) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Bill Strachan or to respond to his repeated requests for information and documentation;
 - f) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Jessie Mauceri or to respond to her repeated requests for information and documentation;
 - g) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Don Hartwick and Telsa Robinson or to respond to their repeated requests for information and documentation.
2. THAT the said Wayne L. Turgeon, in or about the period from February 1998 through to September 10, 2001, failed to perform his professional services with due care contrary to Rule 202 of the rules of professional conduct in that:
 - a) during the period February 1998 through to April 2000 he failed to prepare, on a timely basis, the 1997 personal tax returns for Betty and Allan Treverton after having been engaged to do so;
 - b) during the period February 1999 through to July 1999 he failed to prepare, on a timely basis, the 1998 personal tax returns for Betty and Allan Treverton after having been engaged to do so;

- c) during the period from about June 2000 to September 10, 2001 he failed to prepare and file the 1999 personal tax return for Jason Stenko after having been engaged to do so;
 - d) during the period from about April 1998 to July 2000 he failed to prepare, on a timely basis, or to file the 1997, 1998 and 1999 personal tax returns for Dr. R.J. Bebbington after having been engaged to do so;
 - e) during the period from about February 1, 2000 through to March 2001 he failed to prepare the financial statements for fiscal 2000 for the dental practice of Dr. Scott Barrie or for his management company, Fiaclan Management and Radiology Limited, after having been engaged to do so;
 - f) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal and small business tax returns for Bill Strachan after having been engaged to do so;
 - g) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal and small business tax returns for Jessie Mauceri after having been engaged to do so;
 - h) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal tax returns for Tenley Robinson, Brayden Robinson and Grace Buhler after having been engaged to do so.
3. THAT the said Wayne L. Turgeon, in or about the period from April 5, 2001 to September 10, 2001, having received a written request for information from a successor accountant, Peter A. Wiesner, CA on behalf of his client, Dr. R.J. Bebbington, failed to supply on a timely basis reasonable information to the successor accountant about the work being assumed, contrary to Rule 303.1 of the rules of professional conduct.
4. THAT the said Wayne L. Turgeon, in or about the period from March 12, 2001 through to September 10, 2001, having been requested in writing by Dr. Scott Barrie to transfer all books, documents and other property in his possession belonging to Dr. Scott Barrie and/or his corporation, Fiaclan Management & Radiology Limited, to the successor accountant, Philip W. Minnaar, CA, did not do so promptly, contrary to Rule 303.2 of the rules of professional conduct.
5. THAT the said Wayne L. Turgeon, in or about the period from May 16, 2001 through to September 10, 2001 failed to co-operate with officers, servants or agents of the Institute who have been appointed to arrange or conduct an investigation on behalf of the professional conduct committee, contrary to rule 203.2(b) of the rules of professional conduct. *AMENDED BY P.C.C.*

Dated at Toronto, Ontario this 11th day of September, 2001.

G.W. MILLS, CA - DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Wayne Lionel Turgeon

DECISION AND INTERIM ORDER IN THE MATTER OF: Charges against **WAYNE LIONEL TURGEON**, a suspended member of the Institute, under **Rules 201.1, 202, 203.2(b), 303.1 and 303.2** of the Rules of Professional Conduct, as amended.

DECISION AND INTERIM ORDER MADE APRIL 4, 2002

DECISION

THAT, having seen and considered the evidence, charge No. 5 having been amended, and having heard the plea of guilty to charges Nos. 1, 2, 3, 4 and 5, as amended, the Discipline Committee finds Wayne Lionel Turgeon guilty of charges Nos. 1, 2, 3, 4 and 5, as amended.

INTERIM ORDER

IT IS HEREBY ORDERED as follows:

1. This hearing is adjourned to be spoken to at the next assignment hearing of the discipline committee on May 14, 2002 at 9:00 a.m. in the Council Chamber of the Institute.
2. Mr. Turgeon is and shall remain suspended from the rights and privileges of membership in the Institute until the final determination of this proceeding.
3. Mr. Turgeon shall surrender his certificate of membership in the Institute to the discipline committee secretary immediately.
4. Mr. Turgeon shall, in compliance with his undertaking to do so, use his best efforts to resolve, prior to the date to be chosen for the resumption of this hearing, all outstanding matters set out on a list to be prepared and provided to him by counsel for the professional conduct committee.
5. Mr. Turgeon shall, in compliance with his undertaking to do so, deliver to counsel for the professional conduct committee by April 8, 2002 all documents relating to the complaint of Dieter Lueloff.
6. Mr. Turgeon shall not, during the period of his suspension, practise or hold himself as a chartered accountant.
7. Failure on the part of Mr. Turgeon to comply with this interim order in whole or in part shall be a ground that may be taken into consideration by the discipline committee upon its determination as to the appropriate sanction to order in respect of the charges of which he has been found guilty.

DATED AT TORONTO THIS 8TH DAY OF APRIL, 2002
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Wayne Lionel Turgeon

ORDER IN THE MATTER OF: Charges against **WAYNE LIONEL TURGEON**, a suspended member of the Institute, under **Rules 201.1, 202, 203.2(b), 303.1 and 303.2** of the Rules of Professional Conduct, as amended.

ORDER MADE SEPTEMBER 19, 2002

IT IS ORDERED in respect of the charges of which Mr. Wayne Lionel Turgeon was found guilty by the Discipline Committee on April 4, 2002:

2. THAT Mr. Turgeon be reprimanded in writing by the chair of the hearing.
3. THAT Mr. Turgeon be and he is hereby fined the sum of \$10,000, to be remitted to the Institute within three (3) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Turgeon be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Turgeon's name, be given after this Decision and Order becomes final under the bylaws, in the form and manner determined by the discipline committee:
 - (a) to the Public Accountants Council for the Province of Ontario;
 - (b) to the Canadian Institute of Chartered Accountants;
 - (c) by publication in *CheckMark*; and
 - (d) by publication in *The Globe and Mail*, *The Toronto Star*, the *Oakville Beaver*, and a local newspaper serving each of the communities of Ancaster, Bradford, Mississauga, Pefferlaw, Trenton, and Unionville.
5. THAT Mr. Turgeon surrender his certificate of membership in the Institute to the discipline committee secretary within ten (10) days from the date this Decision and Order becomes final under the bylaws.

DATED AT TORONTO THIS 24TH DAY OF SEPTEMBER, 2002
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Wayne Lionel Turgeon

REASONS FOR DECISION AND ORDER IN THE MATTER OF: Charges against **WAYNE LIONEL TURGEON**, a suspended member of the Institute, under **Rules 201.1, 202, 203.2(b), 303.1 and 303.2** of the Rules of Professional Conduct, as amended.

REASONS FOR THE DECISION AND INTERIM ORDER MADE APRIL 4, 2002, AND ORDER MADE SEPTEMBER 19, 2002

1. This panel of the discipline committee of the Institute of Chartered Accountants of Ontario convened on April 4, 2002 to hear charges brought by the professional conduct committee against Mr. Wayne Lionel Turgeon. The professional conduct committee was represented by Ms. Barbara Glendinning, and Mr. Bruce Forth represented Mr. Turgeon, who attended the hearing.
2. Mr. Turgeon pleaded guilty to, and was found guilty of, the charges laid against him, after which the hearing was adjourned to the assignment hearing of May 14, 2002 for the establishment of a continuation date to hear evidence and submissions on sanction.
3. At the assignment hearing of May 14, Mr. Forth attended without Mr. Turgeon, and asked to be removed as solicitor of record on the ground that he had not heard from his client since the April 4 hearing date and had been unable to obtain instructions. Mr. Forth's request was granted, and September 19 was chosen as the resumption date for the hearing.
4. Mr. Turgeon failed to attend on September 19. After satisfying itself that the member had received proper notice of the hearing, the discipline committee proceeded in his absence to hear submissions on sanction from Ms. Glendinning and to make its sanctions order.
5. These reasons, given in writing pursuant to Bylaw 574, include the charges, the decision and interim order, and the final order as well as the reasons of this panel of the discipline committee, which is hereinafter referred to as the committee.

THE CHARGES

6. The charges laid by the professional conduct committee dated September 11, 2001, as amended by adding to charge No. 5 the year "2001" after "September 10" in the second line, read as follows:
 1. THAT the said Wayne L. Turgeon, in or about the period from January 1, 2000 through to September 10, 2001, failed to conduct himself in a manner that will maintain the good reputation of the profession and its ability to serve the public interest, contrary to Rule 201.1 of the rules of professional conduct, in that:
 - a) during the period from about January 2000 through to December 15, 2000 he failed to communicate with Betty and Allan Treverton or to respond to their repeated requests for information and documentation;

- b) during the period from about June 2000 to September 10, 2001 he failed to communicate with Jim Stenko or to respond to his requests for information and documentation;
 - c) during the period from about July 2000 through to September 10, 2001 he failed to communicate with Dr. R.J. Bebbington or to respond to his repeated requests for information and documentation;
 - d) during the period from about June 2000 through to September 10, 2001 he failed to communicate with Dr. Scott Barrie or to respond to his repeated requests for information and documentation;
 - e) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Bill Strachan or to respond to his repeated requests for information and documentation;
 - f) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Jessie Mauceri or to respond to her repeated requests for information and documentation;
 - g) during the period from about June 2001 through to September 10, 2001 he failed to communicate with Don Hartwick and Telsa Robinson or to respond to their repeated requests for information and documentation.
2. THAT the said Wayne L. Turgeon, in or about the period from February 1998 through to September 10, 2001, failed to perform his professional services with due care contrary to Rule 202 of the rules of professional conduct in that:
- a) during the period February 1998 through to April 2000 he failed to prepare, on a timely basis, the 1997 personal tax returns for Betty and Allan Treverton after having been engaged to do so;
 - b) during the period February 1999 through to July 1999 he failed to prepare, on a timely basis, the 1998 personal tax returns for Betty and Allan Treverton after having been engaged to do so;
 - c) during the period from about June 2000 to September 10, 2001 he failed to prepare and file the 1999 personal tax return for Jason Stenko after having been engaged to do so;
 - d) during the period from about April 1998 to July 2000 he failed to prepare, on a timely basis, or to file the 1997, 1998 and 1999 personal tax returns for Dr. R.J. Bebbington after having been engaged to do so;
 - e) during the period from about February 1, 2000 through to March 2001 he failed to prepare the financial statements for fiscal 2000 for the dental practice of Dr. Scott Barrie or for his management company, Fiacan Management and Radiology Limited, after having been engaged to do so;

- f) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal and small business tax returns for Bill Strachan after having been engaged to do so;
 - g) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal and small business tax returns for Jessie Mauceri after having been engaged to do so;
 - h) during the period from about April, 2001 through to September 10, 2001 he failed to prepare and file 2000 personal tax returns for Tenley Robinson, Brayden Robinson and Grace Buhler after having been engaged to do so.
3. THAT the said Wayne L. Turgeon, in or about the period from April 5, 2001 to September 10, 2001, having received a written request for information from a successor accountant, Peter A. Wiesner, CA on behalf of his client, Dr. R.J. Bebbington, failed to supply on a timely basis reasonable information to the successor accountant about the work being assumed, contrary to Rule 303.1 of the rules of professional conduct.
 4. THAT the said Wayne L. Turgeon, in or about the period from March 12, 2001 through to September 10, 2001, having been requested in writing by Dr. Scott Barrie to transfer all books, documents and other property in his possession belonging to Dr. Scott Barrie and/or his corporation, Fiacan Management & Radiology Limited, to the successor accountant, Philip W. Minnaar, CA, did not do so promptly, contrary to Rule 303.2 of the rules of professional conduct.
 5. THAT the said Wayne L. Turgeon, in or about the period from May 16, 2001 through to September 10, 2001, failed to co-operate with officers, servants or agents of the Institute who have been appointed to arrange or conduct an investigation on behalf of the professional conduct committee, contrary to rule 203.2(b) of the rules of professional conduct.

DECISION ON THE CHARGES

7. At the hearing on April 4, Mr. Turgeon entered a plea of guilty to the five charges and confirmed that he understood that on the basis of the plea and that basis alone he could be found guilty of professional misconduct.
8. Ms. Glendinning gave a brief overview of the case for the professional conduct committee, and filed a document brief containing affidavits from various clients.
9. The essence of the misconduct alleged against Mr. Turgeon was that he failed to complete engagements undertaken for clients, and failed to maintain communication with his clients. The allegations included failure to:
 - complete personal and business tax returns for clients;
 - respond to requests for information and documentation;
 - transfer books and documents and supply reasonable information to successor accountants; and
 - cooperate in a professional conduct committee investigation.

10. Mr. Forth did not call evidence on behalf of Mr. Turgeon, but commented briefly on the submissions of Ms. Glendinning.
11. Upon deliberation, the committee concluded that the charges had been proven and found Mr. Turgeon guilty. The chair read the following decision into the record:

DECISION

THAT, having seen and considered the evidence, charge No. 5 having been amended, and having heard the plea of guilty to charges Nos. 1, 2, 3, 4 and 5, as amended, the Discipline Committee finds Wayne Lionel Turgeon guilty of charges Nos. 1, 2, 3, 4 and 5, as amended.

ADJOURNMENT OF THE HEARING

12. Ms. Glendinning advised that she wanted the committee to be aware of a further complaint which had been received against Mr. Turgeon from another client named Dieter Lueloff, relating to failure to return client records. Mr. Turgeon had promised delivery of these records by April 8, 2002, and Ms. Glendinning, knowing that Mr. Forth was going to request an adjournment of the hearing, asked that as a condition of any adjournment Mr. Turgeon be required to return Mr. Lueloff's documents by April 8.
13. Mr. Forth requested an adjournment of the hearing to provide the opportunity for psychiatric evidence to be presented before sanctions were determined. He explained that Mr. Turgeon had been diagnosed with clinical depression following separation from his wife in 1997. He had been under a doctor's care from 1998 until recently, when he discontinued treatment. The committee was advised that at various times since his separation, Mr. Turgeon:
 - had lived in his automobile because he couldn't afford accommodations;
 - had suffered from panic attacks which caused him to avoid contact with people;
 - had been unable to concentrate and function properly, and had suffered from indecisiveness; and
 - had had suicidal thoughts.
14. Although Mr. Turgeon was at one time being treated with a combination of psychotherapy and drugs, he discontinued that treatment because he felt he wasn't receiving any benefit.
15. Mr. Forth indicated that, despite his repeated attempts to contact Mr. Turgeon since being retained by him some time before, he had not heard from his client until the day before the hearing, as a result of which he had just become aware of Mr. Turgeon's condition, and the resulting need to obtain psychiatric reports.
16. The committee agreed to adjourn the hearing, and requested Mr. Forth to attend the committee's next assignment hearing on May 14, 2002, in order to report his progress in assembling medical documentation, and to participate in the setting of a date for the resumption of the hearing.

INTERIM ORDER

17. In an attempt to encourage Mr. Turgeon to resolve outstanding issues with clients prior to the resumption of the hearing, the following interim order was made on April 4:

INTERIM ORDER

IT IS HEREBY ORDERED as follows:

1. This hearing is adjourned to be spoken to at the next assignment hearing of the discipline committee on May 14, 2002 at 9:00 a.m. in the Council Chamber of the Institute.
2. Mr. Turgeon is and shall remain suspended from the rights and privileges of membership in the Institute until the final determination of this proceeding.
3. Mr. Turgeon shall surrender his certificate of membership in the Institute to the discipline committee secretary immediately.
4. Mr. Turgeon shall, in compliance with his undertaking to do so, use his best efforts to resolve, prior to the date to be chosen for the resumption of this hearing, all outstanding matters set out on a list to be prepared and provided to him by counsel for the professional conduct committee.
5. Mr. Turgeon shall, in compliance with his undertaking to do so, deliver to counsel for the professional conduct committee by April 8, 2002 all documents relating to the complaint of Dieter Lueloff.
6. Mr. Turgeon shall not, during the period of his suspension, practise or hold himself out as a chartered accountant.
7. Failure on the part of Mr. Turgeon to comply with this interim order in whole or in part shall be a ground that may be taken into consideration by the discipline committee upon its determination as to the appropriate sanction to order in respect of the charges of which he has been found guilty.

ASSIGNMENT HEARING AND RESUMPTION OF HEARING

18. Mr. Forth attended at the discipline committee assignment hearing on May 14, 2002 without Mr. Turgeon, and asked to be excused as solicitor of record, indicating that he had not heard from Mr. Turgeon since the April 4 hearing. Mr. Forth was excused, and September 19 was set as the date for concluding the discipline hearing commenced on April 4.
19. Upon resumption of the hearing on September 19, Ms. Glendinning attended on behalf of the professional conduct committee, but Mr. Turgeon was not present, nor was he represented by counsel. The secretary to the committee searched the common areas outside the hearing room for Mr. Turgeon, but to no avail.

20. Affidavits of service were entered into evidence attesting to the service upon Mr. Turgeon of the committee's decision and interim order and the notice of the September 19 hearing date. Being satisfied that reasonable attempts had been made to contact Mr. Turgeon and advise him of the continuation of the hearing, the committee ordered that the hearing proceed.

ORDER AS TO SANCTION

21. Ms. Glendinning indicated to the committee that following the April 4 hearing she had prepared a list of outstanding documents and matters relating to Mr. Turgeon's clients which she had communicated in a letter to Mr. Forth. She advised that:
- she had been unsuccessful in contacting Mr. Turgeon;
 - Mr. Forth had indicated to her that he had had no contact with Mr. Turgeon; and
 - the original complainants and Dieter Lueloff had all informed her that they had not heard from Mr. Turgeon.
22. Ms. Glendinning then made submissions as to sanctions. She said that due to the overwhelming evidence presented, and Mr. Turgeon's continued lack of attention to the needs of his clients and to the notices and other matters relating to this hearing, one could only conclude that Mr. Turgeon was ungovernable. She advised that yet another complaint had recently been received against Mr. Turgeon for the same type of inattention to a client.
23. Ms. Glendinning requested that Mr. Turgeon be reprimanded, fined \$3,000, and expelled from the Institute with full publicity in the jurisdictions in which the complainants resided.
24. After deliberation, the committee made the following order:

ORDER

IT IS ORDERED in respect of the charges of which Mr. Wayne Lionel Turgeon was found guilty by the Discipline Committee on April 4, 2002:

1. THAT Mr. Turgeon be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Turgeon be and he is hereby fined the sum of \$10,000, to be remitted to the Institute within three (3) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Turgeon be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Turgeon's name, be given after this Decision and Order becomes final under the bylaws, in the form and manner determined by the discipline committee:
 - (a) to the Public Accountants Council for the Province of Ontario;
 - (b) to the Canadian Institute of Chartered Accountants;
 - (c) by publication in *CheckMark*; and

- (d) by publication in *The Globe and Mail*, *The Toronto Star*, the *Oakville Beaver*, and a local newspaper serving each of the communities of Ancaster, Bradford, Mississauga, Pefferlaw, Trenton, and Unionville.
5. THAT Mr. Turgeon surrender his certificate of membership in the Institute to the discipline committee secretary within ten (10) days from the date this Decision and Order becomes final under the bylaws.

Reprimand

25. The committee ordered that Mr. Turgeon be reprimanded in writing by the chair of the hearing in order to stress to him the unacceptable nature of his actions.

Fine

26. This committee recognizes that members who, in effect, become dysfunctional may not be deterred by the prospect of a fine, the publication of their names or expulsion from membership. Nevertheless, the committee is of the view that a substantial fine is required as a general deterrent to other members who might be tempted to ignore the reasonable requests of their clients and not communicate with them, not do work they accepted engagements to do, not return needed documents to clients when unable to complete engagements for them on a timely basis, and not cooperate with the Institute when those clients file complaints.
27. There were a number of assignment hearings in this case, none of which Mr. Turgeon attended. The original hearing date of February 26, 2002 was adjourned at Mr. Turgeon's request and rescheduled for April 4. Following the findings of guilty on April 4, the hearing was again adjourned to accommodate Mr. Turgeon, who then subsequently failed to attend both the ensuing assignment hearing to pick a new hearing date, and the resumed hearing itself on September 19. During all of that time, Mr. Turgeon had ample opportunity to attend to the needs of his clients, but failed to even make their documents available to them. He failed to comply with his undertaking to deliver to the professional conduct committee the documents relating to the complaint of Dieter Lueloff, and failed to comply with the discipline committee's interim order of April 4.
28. The committee concluded that in the above circumstances the fine of \$3,000 requested by the professional conduct committee was not sufficient to act as a general deterrent, and was not a sufficient specific deterrent to Mr. Turgeon. The committee thought the appropriate fine was \$10,000, and so ordered.

Expulsion

29. While the misconduct of which Mr. Turgeon was found guilty did not involve moral turpitude, his neglect of the needs of his clients was particularly egregious. Whatever the cause for this neglect, and on the evidence we heard it is more likely that it was illness than indifference, he did not do the work he told his clients he would do, and his inaction has prevented them from obtaining their documents so they can have the work done by others. Moreover, his failure to turn over his clients' documents to them has continued despite the fact that he

has had competent legal advice and competent medical assistance available to him.

30. At the time of his appearance before this committee in April 2002, it seemed that Mr. Turgeon understood the importance of responding to his clients' complaints and returning their documents to them. The interim order requiring Mr. Turgeon to take certain steps was made on consent. His refusal or inability to serve his clients and to comply with this committee's interim order lead to the conclusion that he is ungovernable.
31. Mr. Turgeon's inability or unwillingness to govern his conduct as required gives this committee no alternative but to expel him from membership. He must not be allowed to continue to hold himself out as someone who is willing and able to practise within the discipline of the CA profession.

Notice

32. Previous discipline and appeal committee decisions have made it clear that publication of disciplinary notices is an important and significant general deterrent. The committee also felt it was important that communities in which Mr. Turgeon had clients be advised that the Institute had taken action against him in the public interest.

Return of Certificate

33. Mr. Turgeon's certificate of membership belongs to the Institute. Upon his expulsion, it is to be returned.

DATED AT TORONTO THIS 29TH DAY OF OCTOBER, 2002
BY ORDER OF THE DISCIPLINE COMMITTEE

H.B. BERNSTEIN, CA – DEPUTY CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

L.G. BOURGON, CA
D.M. FORTNUM, FCA
S.W. SALTER, CA
D.J. ANDERSON (Public representative)