

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO
THE CHARTERED ACCOUNTANTS ACT, 1956

DISCIPLINE COMMITTEE

IN THE MATTER OF: Charges against **LAURIE W. H. GREENIDGE, CA**, a member of the Institute, under **Rule 201** of the Rules of Professional Conduct, as amended.

TO: Mr. Laurie W. H. Greenidge
PO Box 159 Hwy. 38
HARROWSMITH, ON K0H 1V0

AND TO: The Professional Conduct Committee, ICAO

REASONS
(Decision and Order made October 19, 2005)

1. This panel of the Discipline Committee of the Institute of Chartered Accountants of Ontario met on October 19, 2005 to hear charges brought by the Professional Conduct Committee against Laurie W. H. Greenidge, a member of the Institute.

2. Mr. Paul Farley appeared on behalf of the Professional Conduct Committee, and was accompanied by Mr. Bruce Armstrong, CA, the investigator appointed by the Professional Conduct Committee. Mr. Greenidge was in attendance. He was not represented by counsel, and indicated he was aware of his right to be so represented and was prepared to represent himself.

3. The decision of the panel was made known to the parties at the conclusion of the hearing on October 19, 2005, and the written Decision and Order sent to them on October 25, 2005. These reasons, given pursuant to Bylaw 574, include the charges, the decision, the order, and the reasons of the panel for its decision and order.

PRELIMINARY MATTERS

4. Prior to entering his final plea to the charges, Mr. Greenidge indicated to the panel that the charges were incorrect in that each charge referred to "client" when in fact the entity was his employer. Mr. Farley requested that the charges be amended to substitute "employer" for "client".

5. Mr. Greenidge was uncertain how to respond to the request. Counsel to the panel set out the law respecting amendments to charges in matters of professional discipline, and drew Mr. Greenidge's attention to Bylaw 564, which empowers the panel to amend a charge even after the evidence has been heard, unless doing so would prejudice the member. Mr. Greenidge conceded that the amendment would not prejudice his defence on the merits.

6. The Chair then ordered that the charges be amended as sought by the Professional Conduct Committee.

CHARGES

7. The following charges, as amended, were laid by the Professional Conduct Committee against Mr. Greenidge on June 16, 2005:

1. THAT, the said Laurie W. H. Greenidge, in or about the period September 1, 2004 through January 31, 2005, failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest in that he misappropriated funds from a charitable trust operated by his employer, L. D. School Board, in the approximate amount of \$2,000; contrary to Rule 201 of the rules of professional conduct.
2. THAT, the said Laurie W. H. Greenidge, in or about the period January 1, 2005 through January 31, 2005, failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest in that he misappropriated funds from a charitable trust operated by his employer, L. D. School Board, in the approximate amount of \$3,450; contrary to Rule 201 of the rules of professional conduct.

8. Mr. Greenidge entered a plea of guilty to Charge No. 2 and acknowledged that on the basis of the plea of guilty and on that basis alone he could be found guilty of that charge. He entered a plea of not guilty to Charge No. 1.

EVIDENCE

9. The Professional Conduct Committee called Mr. Bruce Armstrong, who testified to conducting an investigation of Mr. Greenidge's dealings with the L. D. School Board Charitable Trust. He was cross-examined by Mr. Greenidge.

10. The Professional Conduct Committee further called Mr. Peter Lynch, CA, the Manager, Financial Services of the L. D. School Board, and Mr. Greenidge's direct supervisor at the relevant time, who testified as to the policies and events which led to his making a complaint to the Institute about Mr. Greenidge. He was also cross-examined by Mr. Greenidge.

11. Mr. Greenidge testified on his own behalf. He was cross-examined by the Professional Conduct Committee. He called no other witnesses.

FINDINGS OF FACT

12. The essential facts are not really contested. The evidence of the Professional Conduct Committee and Mr. Greenidge differs in only a very few respects. The relevant facts, as this panel of the Discipline Committee finds them to be, are set out below.

13. Mr. Greenidge, a father of five, carried on a public accounting practice in the village of Harrowsmith. He had experienced financial difficulties for a number of years. Near the end of 2002 Mrs. Greenidge had filed a petition in bankruptcy and Mr. Greenidge had made a consumer proposal whereby he was required to pay \$9,000/per annum, the payments weighted to reflect the fact that he made most of his income at tax time. Mr. Greenidge's practice was a small practice and consisted, for the most part, of T1 tax returns.

14. In early 2002, Mr. Greenidge saw a notice that the school board was looking for an accountant who would be in charge of the L. D. School Board Charitable Trust and another charity operated by the school board. Mr. Greenidge applied for the position and was hired on a contract basis in April 2002. That contract was renewed in April 2003, and again in April 2004. Mr. Greenidge's ultimate superior was Roger H. Richard, the Superintendent of Business Services. His immediate superior was Peter Lynch, Manager of Financial Services.

15. The internal controls of the school board were not sophisticated. The Charitable Trust sometimes received gifts-in-kind, and issued charitable receipts. If the gifts-in-kind were of a value greater than \$1,000, the school board would have a third party appraise the gift before a receipt was issued. Charitable receipts were sometimes issued by the Charitable Trust for services donated, by way of an exchange of cheques. The Charitable Trust would pay for the service, and the service provider would provide a cheque in the same amount back to the Trust. The Trust would then issue a charitable receipt in that amount.

16. In 2004, Mr. Greenidge acquired wrestling mats from a local institution. These mats were being disposed of as surplus. Mr. Greenidge planned to utilize the mats himself but his plan did not work out. Thereafter he mentioned to a number of principals of high schools who were at the school board office that he had some mats to donate and asked if they would be interested. As a result, six of the mats were delivered to Sydenham High School.

17. Mr. Greenidge prepared a cheque from the Charitable Trust on September 10, 2004 payable to Harrowsmith Business Centre in the amount of \$2,000. The cheque, purportedly in payment of invoice 2004-233, was given to the superintendent's secretary, who placed the signature stamps of the two required signing officers on the cheque and gave it back to Mr. Greenidge. Harrowsmith Business Centre is a business owned jointly by Mr. Greenidge and his wife. Mr. Greenidge recorded the cheque on the books and records of the Charitable Trust as payment for "miscellaneous" and charged it to the account "Other Expense". In fact, he intended it as part of his donation of the mats.

18. In January, 2005, the transmission on Mr. Greenidge's car broke. He took the car to Mr. Transmission where he received an estimate to repair it of approximately \$2,400. He realized over the weekend that he could not afford to have it repaired but when he called Mr. Transmission on Monday morning they said that the car had already been repaired and the cost was \$3,450.

19. Mr. Greenidge tried unsuccessfully to raise the money to pay for the transmission. He and his family tried to do without the car and rely on only one vehicle, but this proved too difficult.

20. On January 20, 2005 Mr. Greenidge drew a cheque on the Charitable Trust in favour of Harrowsmith Business Centre in the amount of \$3,450. He provided the cheque to the superintendent's secretary who placed the stamp of the two signing officers on the cheque. Mr. Greenidge took the cheque to Mr. Transmission and endorsed it "To deposit to Mr. Transmission only". The books and records of the Charitable Trust reflected this cheque as one for "software" and charged to "Other Expenses".

21. An employee of Mr. Transmission thought the transaction was unusual and took the cheque to an employee of the school board. The employee took the cheque to Mr. Lynch.

22. On January 24, 2005, the same day he received the cheque payable to Mr. Transmission, Mr. Lynch met with Mr. Greenidge. When Mr. Greenidge was presented with the cheque he acknowledged that what he had done was wrong. He also advised Mr. Lynch that there was another questionable transaction, the sale of the mats. Mr. Greenidge was notified by a letter delivered at this meeting of January 24, 2005 that he was placed on a leave of absence with pay pending an investigation.

23. On January 26, 2005, Mr. Greenidge wrote a two page letter to Mr. Lynch (Exhibit 4). The first four paragraphs read as follows:

Dear Peter:

I am so sorry and ashamed of what I have done. I have broken the trust that you and the school board placed in me. I want you to know that I will deliver two cheques tomorrow one for \$ 2,000 and one for \$3,450. What I did is so out of character for me that I am having trouble trying to explain it to myself. I never intended to keep the money but it

was to be temporary (no more than two weeks) before I paid it back. I want to assure you that the books for both the Charitable Trust and the Learning Foundation are up to date and accurate. I have not tried to hide anything.

The first cheque of \$ 2,000 in October was the result of donating six used gymnastics mats to Sydenham High School. This cheque was posted in the books as Other Expenses. You can check with Bruce Marchen that they did get them. These are large mats 6' by 35' by 2" thick that sell for about \$1,000 each. They [sic] used price is about \$500 so they were worth about \$ 3,000. I meant to give the cheque right back but ran into mortgage problems. At any rate I should have discussed this with you before preparing the cheque. You can fix this problem with the invoice I have attached and also the letter to go with the cheque.

I have four more mats that I will give Bayridge Secondary (Craig Alderson) since he was interested in any more I might have.

The other cheque for \$ 3,450 was also posted to Other expenses. You can post the cheque I give you as a credit to Other Expenses clearing this transaction. As I told you Peter when you discovered this cheque I felt that I was in a desperate situation with my car at Mr Transmission with a bill of \$ 3,443.26 and unable to get any financing from the bank because of the Consumer Proposal I filed last year. I still find it hard to understand my actions. I do not excuse my actions in the least it was wrong. My brother has been gracious enough to loan me the money. I have told my two brothers and my wife what I have done and they are supportive yet confused as well.

24. On January 27, 2005 Mr. Greenidge delivered two cheques payable to the L.D.S.B Charitable Trust, both dated February 3, 2005, one in the amount of \$3,450 and one in the amount of \$2,000. With the letter he enclosed an invoice from Harrowsmith Business Centre to the Limestone District School Board Charitable Trust dated October 6, 2004. It was an invoice for the sale of six wrestling mats to Sydenham High School and there was a notation on the invoice from Mr. Greenidge that said "I will return a cheque to the Limestone District School Board Charitable Trust as a donation back."

25. There was a review of the books and records of the Charitable Trust, which were found to be in order, with the exception of the two items set out above. Mr. Greenidge met with Mr. Lynch on January 31, 2005. He was given a letter of the same date terminating his employment for cause effective immediately.

26. Subsequent to January 2005, Mr. Greenidge delivered four other mats to another high school. Ultimately, he received two charitable receipts for the mats. The total of the charitable receipts was \$6,750.

27. In order to determine the value of the gifts-in-kind received from Mr. Greenidge, which is how Mr. Lynch characterized the receipt of the mats after the events of January, Mr. Lynch followed the usual procedures for valuing gifts-in-kind. The cost of new mats was ascertained, the condition of the donated mats was taken into account and a third party confirmed that the donated mats had a value of 33% of the cost of new mats. The value attributed to the mats, when the procedures were followed, was substantially more than the value Mr. Greenidge purported to give to the mats in September 2004.

SUBMISSIONS

28. Mr. Farley submitted that the Professional Conduct Committee has proved both charges beyond a reasonable doubt and that Mr. Greenidge is guilty of both charges.

29. Mr. Greenidge acknowledged that he is guilty with respect to the second charge. He submitted that with respect to the first charge, while it was true that he had not followed the proper procedures and that he had made an error in judgment, he had not misappropriated \$2,000. He submitted it was a problem of timing, that he intended to and would have provided a cheque for \$2,000 before the books and records for the year were closed, and in those circumstances it would have been appropriate for him to receive a charitable receipt for \$2,000.

DECISION

30. There is no question that Mr. Greenidge caused the Limestone District School Board Charitable Trust to pay Harrowsmith Business Centre, his company, \$2,000 without any authorization by Mr. Richards, Mr. Lynch, or anyone else at the school board. In fact, Mr. Greenidge was the only person at the school board who knew of the transaction. This was a misappropriation of funds as alleged in the charge.

31. Even if the panel accepts Mr. Greenidge's evidence that he would have repaid the money before the books and records for the year were closed, which it does not, he would still have misappropriated the funds. He took the money without authorization.

32. It was only in January 2005, when it was clear that the bank account, cheques and books and records of the Charitable Trust would be carefully audited, that Mr. Greenidge told Mr. Lynch about the transaction. While it is true that he paid the money back, it also true that he paid the money back because he had wrongfully taken it in the first place. Further, in the intervening time, Mr. Greenidge took further funds from his employer. For these reasons, the panel cannot accept the money would have been repaid as Mr. Greenidge testified.

33. With respect to Charge 2, the only possible conclusion on the facts is that Mr. Greenidge misappropriated the money. Accordingly, Mr. Greenidge is found guilty on both charges. The Chair read the following decision on the record:

THAT, having seen and considered the evidence, and charges Nos. 1 and 2 having been amended at the hearing, and having heard the plea of guilty to charge No. 2, the Discipline Committee finds Laurie Greenidge guilty of charges Nos. 1 and 2.

SANCTION

34. Mr. Farley submitted that the matter is one of moral turpitude and dishonesty. Theft from an employer is very serious. He stressed the need for general deterrence, public protection, maintenance of public confidence in the integrity of the profession and the need to send a message to the members of that profession.

35. The Professional Conduct Committee submitted that a reprimand, a fine in the amount of \$2,500, full publicity and expulsion are required to satisfy the principles of sanction. The Professional Conduct Committee also seeks costs in the amount of \$1,500. Mr. Farley noted several mitigating factors, including the member's full cooperation with the investigation and his making full restitution. He also listed, in aggravation: restitution was not made until the theft was discovered, the member was in a position of trust, in comparison to his income the misappropriation was a significant amount, there was more than one occurrence, and the member demonstrates a lack of appreciation and insight into his actions.

36. Mr. Greenidge submitted that he was truly remorseful and would not re-offend, and asked the panel for leniency. He specifically requested that the matter not be publicized as, in a small community, the publicity would be ruinous. He also asked that the panel not expel him as he has made changes and

wants to finish his career as a CA. If he were to be expelled, the financial repercussions would be disastrous.

ORDER

37. After careful consideration of the submissions and the nature of the misconduct, the panel made the following order:

IT IS ORDERED in respect of the charge:

1. THAT Mr. Greenidge be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Greenidge be and he is hereby fined the sum of \$2,500, to be remitted to the Institute within twelve (12) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Greenidge be and he is hereby charged costs fixed at \$1,500, to be remitted to the Institute within twelve (12) months from the date this Decision and Order becomes final under the bylaws.
4. THAT Mr. Greenidge be and he is hereby expelled from membership in the Institute.
5. THAT notice of this Decision and Order, disclosing Mr. Greenidge'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 Kingston Whig Standard*.
6. THAT Mr. Greenidge 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.

REASONS FOR THE ORDER

Reprimand

38. The panel orders Mr. Greenidge be reprimanded in writing by the Chair of the panel in order to stress the importance of maintaining the standards of the profession and the unacceptable nature of his actions.

Fine

39. As the precedents presented to the panel make clear, the fines for conduct such as Mr. Greenidge's range into the tens of thousands of dollars. A fine serves as a general deterrent to members of the profession who may be tempted to steal from those they serve, and must be significant enough to serve that purpose. The panel acknowledges the co-operation provided by Mr. Greenidge and the fact that he made restitution. Also taking into consideration his financial circumstances, the panel finds that a fine of \$2,500 is appropriate.

Costs

40. It is also appropriate that the member who has been found guilty of misconduct pay a portion of the costs to investigate and try that conduct. The amount sought by the Professional Conduct Committee is modest, and does not approach the true cost of the proceedings. It does, however, take into consideration Mr. Greenidge's financial means. Therefore, the panel orders costs in the amount of \$1,500.

Expulsion

41. Members who steal are expelled, except in the most rare and exceptional of circumstances. While Mr. Greenidge's circumstances are unfortunate, they do not meet that stringent standard. Mr. Greenidge stole from his employer because he needed money. Although the panel empathizes with Mr. Greenidge with respect to the situation which brought him to the point of extreme desperation, we cannot condone the actions taken in an attempt to alleviate his financial hardship. He abused his position of trust, and made restitution only after he was caught. The integrity of the profession and the public trust require that a member who abuses that trust cannot remain a member.

42. Mr. Greenidge would have us take into account the fact that he had opportunities to steal cash, but didn't, and that he has not benefited at all from what took place. Mr. Greenidge is still attempting to rationalize and justify his actions. He refers to the receipt of \$2,000 for the mats as an "incomplete transaction"; as a "timing problem" rather than a misappropriation. He still does not appreciate the significance of what he did. There was no agreement with the school board for an exchange of cheques in order to provide a charitable receipt. Only Mr. Greenidge knew of the transaction. The entries he made to the books and records of the charitable trust were false. Mr. Greenidge says he is remorseful and, with respect to the \$3,450 misappropriation we accept that he is. Mr. Greenidge contends that expulsion will not help him to get his life back on track. Regretfully, this is the case.

43. Mr. Greenidge's conduct amounts to moral turpitude. Even if our finding in this regard were limited to the misappropriation he does admit, and our finding is not so limited, such conduct calls for expulsion from the Institute. The message to members and the public must be that, no matter how desperate the circumstances, the Institute will not and cannot tolerate a breach of trust such as took place in this case. There is no alternative to expulsion.

Publication

44. Notice of an expulsion is usually given in two ways. A notice is published in *CheckMark*, disclosing the member's name, which is, in essence, notice to the profession. A notice is also published in a newspaper circulated in the area of the member's practice or residence, which is, in essence, notice to the public.

45. The Discipline Committee has the discretion to withhold a member's name from the notice published in *CheckMark*, but only in rare and unusual circumstances. In this case there are no such circumstances to justify exercising that discretion.

46. The discretion not to publish a notice in a newspaper could only be exercised under Bylaw 575(3) if the panel concludes notice is not necessary for the protection of the public and it would be unfair to Mr. Greenidge. Here, while it is true that Mr. Greenidge lives and has practised in a small community where publication will cause him embarrassment, that does not satisfy the test set out in the bylaw. He has been known as a chartered accountant and has an accounting practice in Harrowsmith. The notice should make it clear to members of the public that Mr. Greenidge is no longer a chartered accountant.

47. Publishing names of members found guilty of professional misconduct is often the single most significant sanction that may be administered for general deterrence, education of the membership at large, and protection of the public. It demonstrates the openness of the Institute's disciplinary process and so enhances public confidence in the profession's ability to govern itself. Publication is ordered except in the most compelling of circumstances. As there are no such circumstances in this case, the panel orders the publication of this decision and order as set out above.

Certificate of Membership

48. The certificate of membership is the property of the Institute. As Mr. Greenidge is no longer a member of the Institute, that certificate should be returned to the Institute, and the panel so orders.

DATED AT TORONTO THIS 26TH DAY OF JANUARY, 2006
BY ORDER OF THE DISCIPLINE COMMITTEE

H. B. BERNSTEIN, CA – CHAIR
DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

L.G. BOURGON, CA
J.A. CULLEMORE, CA
A. HANSON, CA
J.G. SEDGWICK, CA
V. INGLIS (Public Representative)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO
THE CHARTERED ACCOUNTANTS ACT, 1956

APPEAL COMMITTEE

IN THE MATTER OF: An appeal by **LAURIE W. H. GREENIDGE**, a suspended member of the Institute, of the Decision and Order of the Discipline Committee made on October 19, 2005, pursuant to the bylaws of the Institute, as amended.

TO: Mr. Laurie W. H. Greenidge
PO Box 159 Hwy. 38
HARROWSMITH, ON K0H 1V0

AND TO: The Professional Conduct Committee, ICAO

REASONS
(Decision Made September 13, 2006)

1. This appeal was heard by a panel of the Appeal Committee of the Institute of Chartered Accountants of Ontario on September 13, 2006. Mr. Paul Farley attended on behalf of the Professional Conduct Committee. Mr. Greenidge attended and was unrepresented.

2. The following charges, as amended, were laid by the Professional Conduct Committee against Mr. Greenidge on June 16, 2005:

1. THAT, the said Laurie W. H. Greenidge, in or about the period September 1, 2004 through January 31, 2005, failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest in that he misappropriated funds from a charitable trust operated by his employer, L. D. School Board, in the approximate amount of \$2,000; contrary to Rule 201 of the rules of professional conduct.
2. THAT, the said Laurie W. H. Greenidge, in or about the period January 1, 2005 through January 31, 2005, failed to conduct himself in a manner which would maintain the good reputation of the profession and its ability to serve the public interest in that he misappropriated funds from a charitable trust operated by his employer, L. D. School Board, in the approximate amount of \$3,450; contrary to Rule 201 of the rules of professional conduct.

3. The Decision and Order appealed from, dated October 25, 2005, reads as follows:

DECISION

THAT, having seen and considered the evidence, and charges Nos. 1 and 2 having been amended at the hearing, and having heard the plea of guilty to charge No. 2, the Discipline Committee finds Laurie Greenidge guilty of charges Nos. 1 and 2.

ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Greenidge be reprimanded in writing by the chair of the hearing.
 2. THAT Mr. Greenidge be and he is hereby fined the sum of \$2,500, to be remitted to the Institute within twelve (12) months from the date this Decision and Order becomes final under the bylaws.
 3. THAT Mr. Greenidge be and he is hereby charged costs fixed at \$1,500, to be remitted to the Institute within twelve (12) months from the date this Decision and Order becomes final under the bylaws.
 4. THAT Mr. Greenidge be and he is hereby expelled from membership in the Institute.
 5. THAT notice of this Decision and Order, disclosing Mr. Greenidge'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 Kingston Whig-Standard*.
 6. THAT Mr. Greenidge 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.
4. On this appeal, Mr. Greenidge seeks solely to have the sanction imposed by paragraph 5(d) of the Order – publication in *The Kingston Whig-Standard* – overturned. He takes no issue with the findings of guilt, nor with the remainder of the sanction, including the order for expulsion.

Submissions

5. Mr. Greenidge submits that publication of his expulsion in the local newspaper would be harsh and unfair, as he lives and works in a small hamlet, and the notoriety would harm both his family and his ability to earn a living. He asks the panel to take into account a number of mitigating circumstances, including his making not only restitution but a donation, his reputation in and contributions to the community, his family, including his children who are unaware of the matter, and his dire financial circumstances.
6. Mr. Greenidge directed the attention of the panel to seven precedents in which publication was not ordered, despite the conduct being, in his submission, more serious than his.
7. Mr. Farley submits that the conduct in this matter involved moral turpitude; that Mr. Greenidge, who enjoyed the trust of his employer both as a chartered accountant and as a person, stole from that employer on two occasions. He only confessed when he was caught. With respect to the cases cited by Mr. Greenidge, Mr. Farley notes that the requirement for publication in a newspaper

of expulsions only came into effect in 1996 (Exhibit 5) and that the cases referred to by Mr. Greenidge either predated that requirement or were not matters of expulsion.

8. Mr. Farley further submits that the onus is on the member to establish that the matter should not be published, and that the Appeal Committee should only intervene in the decision of the Discipline Committee to order publication if there has been a misapplication of any principle or the sanction is beyond the normal range. He has provided a number of cases to support these propositions (Exhibit 3).

9. Mr. Farley urges the panel to find that the Discipline Committee considered all the evidence before it, applied the appropriate principles and made an order within the normal range for a breach of trust misappropriation. If so, he submits, the appeal must be dismissed.

Decision

10. Mr. Greenidge has been ordered expelled from the Institute by the Discipline Committee for misappropriation of funds from his employer. He has not appealed that expulsion. The circumstances leading to the order are fully set out in the reasons of the Discipline Committee (Exhibit 1, Tab 9) and will not be repeated here. As expulsion was ordered, the Discipline Committee had to consider the application of Bylaw 575(3), which states:

Notice of expulsion of a member shall be given to the public by publication in a newspaper or newspapers distributed in the geographic area of the member's current or former practice, employment and/or residence, or in such other manner as the discipline committee may determine to be appropriate, unless the committee determines that the circumstances of the case are of a nature that such notice is not necessary for the protection of the public and would be unfair to the member, in which case the committee shall provide written reasons for not ordering publication of the notice.

11. The Appeal Committee has carefully considered the submissions made by the parties, and all the material filed before it, including the transcript of the hearing, the reasons of the Discipline Committee, and the precedents referred to. We find that the Discipline Committee was mindful of its duty and its discretion under Bylaw 575, and that it considered the appropriate factors in determining whether to exercise its discretion. We further find that publication is ordered in expulsion cases except in the most rare and exceptional of circumstances, and that the order is therefore within the normal range of sanctions for an expulsion case.

12. The Institute must not only govern its members in the public interest, it must be seen to govern its members in the public interest. A community has the right to know that a person within that community no longer holds a designation he was known to have. Only with that knowledge can members of that community make informed choices and protect their interests. Humiliation is an unfortunate but inevitable by-product of Mr. Greenidge's actions. So is a reduced ability to earn a living. That alone does not make publication unfair to Mr. Greenidge. The same argument may be made with respect to a majority of cases where expulsion has been ordered.

13. Having found that the Discipline Committee committed no error in principle, and that the sanction imposed was within the normal range for like conduct, this panel dismisses the appeal.

14. The Professional Conduct Committee has not sought costs of the appeal, perhaps in acknowledgement of Mr. Greenidge's financial circumstances, and so no costs are awarded.

DATED AT TORONTO THIS 17TH DAY OF NOVEMBER 2006
BY ORDER OF THE APPEAL COMMITTEE

A. BYRNE, FCA – DEPUTY CHAIR
APPEAL COMMITTEE

MEMBERS OF THE PANEL:

PATRICK GOGGINS, CA
JOHN LONG, CA
MICHAEL MANERA, CA
LYNN WORTHINGTON, FCA
BRUCE BOWDEN (Public Representative)