

Liane Adams: Summary, as Published in *CheckMark*

Liane Adams, of Niagara Falls, was found guilty, under Rule 203.2, of failing to cooperate in the attempted inspection of her practice. She was ordered to deliver to the director of practice inspection the file which he had requested, which she did on the day of the hearing. Mrs. Adams was fined \$1,000.

CHARGE(S) LAID re Liane Adams

The Professional Conduct Committee hereby makes the following charges against Liane Adams, CA, a member of the Institute:

1. THAT, the said Liane Adams, in the period July. 1993 to October, 1994, failed to cooperte with officers, servants, or agents of the Institute who were appointed to arrange or conduct a practice inspection, contrary to Rule 203.2 of the rules of professional conduct.

Dated at Toronto, this 19th day of October, 1994.

JENNIFER L. FISHER, CA - CHAIR
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Liane Adams

DECISION AND ORDER IN THE MATTER OF: A charge against **LIANE ADAMS, CA**, a member of the Institute, under **Rule 203.2** of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE FEBRUARY 17, 1995

DECISION

THAT, having seen and considered the evidence, and having heard the plea of guilty to the charge, THE DISCIPLINE COMMITTEE FINDS Liane Adams guilty of the charge.

ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mrs. Adams be reprimanded in writing by the chair of the hearing.
2. THAT Mrs. Adams be and she is hereby fined the sum of \$1,000, to be remitted to the Institute within nine (9) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mrs. Adams deliver to the director of practice inspection on February 17, 1995 the audit file requested by him for inspection.
4. THAT notice of this Decision and Order, disclosing Mrs. Adams' 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 in the event Mrs. Adams fails to comply with any of the requirements of this Order within the time periods specified, she shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of her suspension, disclosing his name, shall be given in the manner specified above.
6. THAT in the event Mrs. Adams is suspended pursuant to paragraph 5 hereof, the suspension shall terminate upon her compliance with the term of the Order in respect of which she was suspended, provided that she complies within thirty (30) days from the date of her suspension.
7. THAT in the event Mrs. Adams fails to terminate suspension within thirty (30) days, she shall thereupon be expelled from membership in the Institute, and notice of her expulsion, disclosing her name, shall be given in the manner specified above.

DATED AT TORONTO THIS 23RD DAY OF FEBRUARY, 1995
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Liane Adams

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: A charge against **LIANE ADAMS, CA**, a member of the Institute, under **Rule 203.2** of the Rules of Professional Conduct, as amended.

WRITTEN REASONS FOR THE DECISION AND ORDER MADE FEBRUARY 17, 1995

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were held on February 17, 1995. Mr. Paul Farley attended on behalf of the professional conduct committee, and Ms. Adams attended with her counsel, Mr. Robert Jason.

Ms. Adams pleaded guilty to the following charge and confirmed that she understood that upon a plea of guilty and, upon that basis alone, she could be found guilty of the charge:

THAT, the said Liane Adams, in the period July, 1993 to October, 1994, failed to cooperate with officers, servants or agents of the Institute who were appointed to arrange or conduct a practice inspection, contrary to Rule 203.2 of the rules of professional conduct.

Counsel for the professional conduct committee filed a document brief and an affidavit of Grant F. Dickson, FCA, director of practice inspection, as exhibits. Ms. Adams presented no evidence on the issue of guilt or innocence. After reviewing the evidence before it, the discipline committee found Ms. Adams guilty of the charge.

At the hearing Ms. Adams produced the file that the director of practice inspection had been requesting. It was evident to the discipline committee that Ms. Adams had failed to co-operate in the practice inspection, and that it was only upon a charge being laid against her, and the discipline process initiated, that she presented for inspection the file that had been requested by practice inspection.

Upon the issue of sanction, the committee first heard testimony from Ms. Adams as to her financial position, and then submissions from respective counsel.

Upon deliberation the committee made the following order:

ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mrs. Adams be reprimanded in writing by the chair of the hearing.
2. THAT Mrs. Adams be and she is hereby fined the sum of \$1,000, to be remitted to the Institute within nine (9) months from the date this Decision and Order becomes final under the bylaws.

3. THAT Mrs. Adams deliver to the director of practice inspection on February 17, 1995 the audit file requested by him for inspection.
4. THAT notice of this Decision and Order, disclosing Mrs. Adams' 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 in the event Mrs. Adams fails to comply with any of the requirements of this Order within the time periods specified, she shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of her suspension, disclosing his name, shall be given in the manner specified above.
6. THAT in the event Mrs. Adams is suspended pursuant to paragraph 5 hereof, the suspension shall terminate upon her compliance with the term of the Order in respect of which she was suspended, provided that she complies within thirty (30) days from the date of her suspension.
7. THAT in the event Mrs. Adams fails to terminate suspension within thirty (30) days, she shall thereupon be expelled from membership in the Institute, and notice of her expulsion, disclosing her name, shall be given in the manner specified above.

The reasons for the committee's order are briefly set out below.

Reprimand

The committee is of the view that a reprimand is necessary as a specific deterrent to the member, to stress to her the unacceptability of her conduct as a chartered accountant.

Fine

The professional conduct committee asked for a fine of \$1,000 with three months to pay. Counsel for Ms. Adams suggested that the appropriate fine would be \$1.00. The discipline committee feels that a fine is important as both a general and a specific deterrent, and believes that \$1,000 will achieve both objectives. Based upon the member's present financial position, the discipline committee considers a nine-month period within which to pay the fine to be reasonable.

Notice

The disciplinary process of a self-governing professional organization must be viewed by its members and the public as an open process. The committee could not accept the submission made by counsel for the member that the offence did not warrant publication, as it is strongly of the view that publication of a member's name is a powerful general deterrent that should only be dispensed with in rare and unusual circumstances. The committee did not find that there existed such circumstances in this case, as a result of which it made its usual order as to notice.

Surrender of File

The committee ordered Ms. Adams to surrender the file she had in her possession at the hearing to the director of practice inspection before the end of the day. She indicated that she would do so immediately after the hearing was concluded.

DATED AT TORONTO, THIS _____ DAY OF APRIL, 1995
BY ORDER OF THE DISCIPLINE COMMITTEE

D.P. SETTERINGTON, CA - DEPUTY CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

L.P. BOOKMAN, CA
K.V. CHERNICK, FCA
R.E. ELLIS, CA
P. RAYSON, CA
B.A. YOUNG (Public representative)