

Mark Andrew Shorrocks: Summary, as Published in *CheckMark*

Mark Andrew Shorrocks, of St. Catharines, was found guilty of three charges of professional misconduct under Rule 201.1 of failing to maintain the good reputation of the profession and its ability to serve the public interest. Without authorization, Mr. Shorrocks arranged for a cheque issued on the account of his employer to be paid to the audit firm of a not-for-profit organization for which Mr. Shorrocks performed volunteer services, in order to cover a shortfall between the audit fee billed to the organization and the reduced fee he promised the organization he could obtain on its behalf from the audit firm, which was his former employer. The following year, after failing to complete pre-audit work he had agreed to complete for the volunteer organization, and after failing to arrange for the audit to be conducted, Mr. Shorrocks created financial statements for the organization, photocopied the statements onto the letterhead of the audit firm, and signed and issued an audit report in the name of the audit firm. He subsequently filed forms with a government Ministry certifying the correctness of the financial information which he had created in the name of the organization's auditor. Mr. Shorrocks was fined \$3,000 and expelled from membership. His appeal of the order of expulsion was dismissed by the appeal committee.

CHARGE(S) LAID re Mark Andrew Shorrocks

The Professional Conduct Committee hereby makes the following charges against Mark A. Shorrocks, CA, a member of the Institute:

1. THAT, the said Mark A. Shorrocks, on or about June 14, 1994, presented financial statements for Niagara Alcohol and Drug Assessment Service for the year ended March 31, 1994 and the attached auditors' report dated June 13, 1994 on the letterhead of the firm Deloitte & Touche, to the board of directors of Niagara Alcohol and Drug Assessment Service when he knew the financial statements were not audited by Deloitte & Touche, thereby associating himself with documents which he knew or should have known were false, contrary to Rule 205 of the rules of professional conduct.
2. THAT, the said Mark A. Shorrocks, on or about June 13, 1994, failed to conduct himself in a manner which will maintain the good reputation of the profession and its ability to serve the public interest, in that he attached an auditors' report dated June 13, 1994, which he had placed on a photocopy of the letterhead of the firm Deloitte & Touche, to the financial statements of Niagara Alcohol and Drug Assessment Service for the year ended March 31, 1994 and signed the report "Deloitte & Touche", all without the knowledge or authority of Deloitte & Touche, contrary to Rule 201.1 of the rules of professional conduct.
3. THAT, the said Mark A. Shorrocks, on or about July 26, 1994, failed to conduct himself in a manner which will maintain the good reputation of the profession and its ability to serve the public interest in that, without the knowledge or authority of Deloitte & Touche, he completed an "Auditor's Questionnaire" relating to the operating period April 1, 1993 to March 31, 1994 for Niagara Alcohol and Drug Assessment Service and signed the questionnaire "Deloitte & Touche", all contrary to Rule 201.1 of the rules of professional conduct.
4. THAT, the said Mark A. Shorrocks, on or about March 11, 1994, failed to conduct himself in a manner which will maintain the good reputation of the profession and its ability to serve the public interest, in that he caused his employer, Canadian Tire Acceptance Limited, to issue a cheque dated March 11, 1994 in the amount of \$674 payable to Deloitte & Touche in payment of the balance owing on an invoice rendered to Niagara Alcohol and Drug Assessment Service for the audit of the March 31, 1993 financial statements, when he was not authorized by his employer to cause this payment to be made on its behalf, contrary to Rule 201.1 of the rules of professional conduct.

Dated at Toronto this 15th day of February, 1996.

NICHOLAS M. HODSON, CA - ACTING CHAIR
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Mark Andrew Shorrocks

DECISION AND ORDER IN THE MATTER OF: Charges against **MARK ANDREW SHORROCKS, CA**, a member of the Institute, under **Rules 201.1 and 205** of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE JULY 16, 1996

DECISION

THAT, having seen and considered the evidence, including the agreed statement of facts, filed, charge No. 1 having been withdrawn, the Discipline Committee finds Mark Andrew Shorrocks guilty of charges Nos. 2, 3 and 4.

ORDER

IT IS ORDERED in respect of charges Nos. 2, 3 and 4:

1. THAT Mr. Shorrocks be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Shorrocks be and he is hereby fined the sum of \$3,000, to be remitted to the Institute within ninety (90) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Shorrocks be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Shorrocks' name, be given after this Decision and Order becomes final under the bylaws:
 - (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 a newspaper distributed in the St. Catharines area.
5. THAT Mr. Shorrocks 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 19TH DAY OF JULY 1996
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Mark Andrew Shorrocks

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: Charges against **MARK ANDREW SHORROCKS, CA**, a member of the Institute, under **Rules 201.1 and 205** of the Rules of Professional Conduct, as amended.

REASONS FOR THE DECISION AND ORDER MADE JULY 16, 1996

Proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on July 16, 1996 to hear evidence related to charges laid against Mark Andrew Shorrocks, CA by the professional conduct committee, make a finding of guilt or innocence and, if necessary, decide on appropriate sanction. The professional conduct committee was represented by Mr. P.F. Farley. Mr. Shorrocks was represented by Mr. A.W. Pylypuk.

The professional conduct committee had charged Mr. Shorrocks with four charges of professional misconduct. With the agreement of Mr. Shorrocks, one of the charges was withdrawn at the hearing. The three remaining charges alleged that Mr. Shorrocks had failed to conduct himself in a manner that maintained 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 he had:

- attached an auditor's report, signed Deloitte & Touche and dated June 13, 1994, to the financial statements for Niagara Alcohol and Drug Assessment Service (NADAS) for the year ended March 31, 1994, which Deloitte & Touche neither knew about nor had given him authority to do;
- completed an Auditor's Questionnaire relating to the operating period April 1, 1993 to March 31, 1994 for NADAS and signed the report Deloitte & Touche, without the knowledge and authority of that firm; and
- authorized a payment by his employer to Deloitte & Touche, in the amount of \$674, for the balance owing by NADAS for the audit of the March 31, 1993 financial statements, when he was not authorized to do so.

Mr. Shorrocks pleaded guilty to the charges, and stated that he understood the caution, given by the chair of the discipline committee, that he could be found guilty solely on the basis of his plea.

DECISION ON THE CHARGES

Undisputed Facts

An agreed statement of facts and a supporting document brief were filed.

Mr. Shorrocks, who trained with Deloitte & Touche and had been employed with that firm after he received his CA designation, was a volunteer with NADAS. He had by this time left the

employ of Deloitte & Touche and was not associated with that firm in any way. The events, and their sequence, were:

- In September 1993, he informed the executive director of NADAS that he could obtain a reduction of the fee that NADAS had been charged for the audit for the year ended March 31, 1993. As a result the executive director caused a cheque to be issued to Deloitte & Touche for the reduced amount. Mr. Shorrocks did not, however, approach Deloitte & Touche, then or later, to request the reduction, primarily, he stated, because of pressures on his time.
- In January 1994, as Deloitte & Touche was still seeking additional payment from NADAS, Mr. Shorrocks authorized a cheque from his employer to the audit firm, which was delivered in full payment for its outstanding fee. The cheque, however, was for a larger amount than he was entitled to authorize, and he did not follow documented company procedure with regard to what would have been considered a charitable donation by his employer.
- In June 1994, Mr. Shorrocks had not completed the pre-audit work that he had volunteered to do and had not arranged with Deloitte & Touche for the audit for NADAS' 1994 year-end, again, according to Mr. Shorrocks, because of time pressures. Therefore, he photocopied the letterhead of Deloitte & Touche, created 1994 NADAS financial statements and photocopied them on to the letterhead. Mr. Shorrocks then signed the audit report in the name of Deloitte & Touche, although he was not connected with that firm, and presented the statements to the annual general meeting of NADAS as though they were the statements prepared by the audit firm. Deloitte & Touche had not performed an audit of the financial statements for NADAS for the year ended March 31, 1994 at that time.
- In July 1994, Mr. Shorrocks signed the year-end settlement forms, thereby certifying the correctness of the information to the Ministry of Health, with the name of Deloitte & Touche, although, as stated above, he was not connected with that firm.
- In April 1995, when confronted with his misconduct by Mr. A. Ralph, CA, a partner of Deloitte & Touche, Mr. Shorrocks admitted his misconduct.
- In May 1995, Mr. Ralph reported Mr. Shorrocks' admitted misconduct to the Institute.

Conclusion

At the conclusion of the presentation of the evidence and the submissions of both counsel, the panel deliberated and found Mr. Shorrocks guilty of the three charges because the evidence presented supported and corroborated his guilty plea.

SANCTIONS ORDER

Before deliberating on sanctions, the panel heard Mr. Shorrocks give evidence on his own behalf; received a package of letters which addressed Mr. Shorrocks' character, and a final release from NADAS; and heard submissions from both counsel. In the course of their submissions, both counsel referred to previous orders made by the discipline committee that they felt supported the sanctions being requested.

The primary issue that the panel faced was whether Mr. Shorrocks should be expelled from the Institute, as requested by the professional conduct committee, or suspended for a lengthy period of time, as suggested by Mr. Shorrocks' counsel. Factors on which the panel's decision rested were:

- The fact that the events leading up to the laying of charges took place over the period from September 1993 to May 1995, a period of almost two years. During that time there appear to be several points at which Mr. Shorrocks could have stopped, owned up to his actions, and helped to rectify his misconduct.
- At no time did it appear that Mr. Shorrocks considered the potential results of his actions or the consequences of them, or recognized his responsibility as a chartered accountant to act with integrity.
- Mr. Shorrocks could not, or did not, provide any reasons for his actions. The only rationale that he put forward was time pressures.
- Mr. Shorrocks, while currently indicating remorse and having taken steps to mitigate the impact of his actions on NADAS and the company that employed him during the time in question, did not, although given the opportunity to do so, report his own misconduct to the Institute.

Mr. Shorrocks's relative youth was considered by the panel to be a two-edged sword. On the one hand, the panel recognized that expelling an individual at the beginning of his career would have a profound impact on that individual. On the other, the panel considered that the charges of which Mr. Shorrocks was guilty pertain to forgery, misleading others who relied on his integrity as a member of the CA profession, and moral turpitude. In concluding that Mr. Shorrocks' age and relative inexperience could not account for or excuse his conduct, the panel judged that the profession in general and the public at large should not be led to believe that conduct of this nature can be rationalized. Such conduct cannot and must not be condoned or be seen to be condoned.

Mr. Shorrocks' counsel indicated that the fact that Mr. Shorrocks was not acting in his capacity as a chartered accountant who was employed by NADAS, but as a volunteer, should be considered by the panel as a mitigating factor. The panel is unhesitating in rejecting this argument, since a chartered accountant is a member of a profession with all of the attendant responsibilities for integrity and ethics regardless of whether the member is acting as a volunteer, an employee or in any other capacity.

At the conclusion of its deliberations, the discipline committee ordered that, in accordance with the principles of specific deterrence, Mr Shorrocks be:

- reprimanded in writing by the chair of the hearing; and
- fined the sum of \$3,000 to be remitted to the Institute within ninety days

from the date of the decision and order becoming final.

In addition, for both specific and general deterrence reasons, the discipline committee ordered that Mr. Shorrocks be expelled from membership in the Institute and surrender his certificate of membership to the discipline committee secretary within ten days.

Also for specific and general deterrence reasons, the public and other members of the profession must be made aware of the discipline committee's decision and order. Therefore, the usual notice to the Public Accountants Council for the Province of Ontario and the Canadian Institute of Chartered Accountants and publication in *CheckMark* was ordered by the discipline committee.

In June 1996, the members of the Institute approved a new bylaw, which requires that notice of expulsion of a member be given to the public by publication in a newspaper distributed in the geographical area of the former member's employment or residence, unless the discipline committee is persuaded that such publication would be unfair to the former member and is not necessary for the protection of the public. In accordance with this bylaw, the discipline committee ordered that publication of the decision and order regarding Mr. Shorrocks' expulsion be made in a newspaper that is distributed in the St. Catherines area, which is the location of Mr. Shorrocks' current residence.

DATED AT TORONTO, THIS DAY OF SEPTEMBER, 1996
BY ORDER OF THE DISCIPLINE COMMITTEE

F.A. DROZD, FCA - CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

H.B. BERNSTEIN, CA
P.A. GOGGINS, CA
W.L. WOOD, CA
V.G. STAFL (Public representative)

APPEAL COMMITTEE re Mark Andrew Shorrocks

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: An appeal by **MARK ANDREW SHORROCKS**, a member of the Institute, of the decision and order of the discipline committee made on July 16, 1996, pursuant to the bylaws of the Institute, as

DECISION AND REASONS FOR DECISION MADE MARCH 6, 1997

This panel of the appeal committee was convened on March 6, 1997 to hear an appeal filed by Mr. Mark Andrew Shorrocks against paragraph 3 of the Order of the discipline committee made on July 16, 1996, whereby Mr. Shorrocks was ordered expelled from membership in the Institute. The appellant was seeking to have the order of expulsion varied to a period of suspension.

The appellant was accompanied by his counsel, Mr. Gavin MacKenzie, and Mr. Paul Farley attended on behalf of the professional conduct committee.

After reviewing the decision and order and written reasons of the discipline committee, as well as the notice of appeal and other documents filed, and after hearing submissions by counsel for Mr. Shorrocks and for the professional conduct committee, the appeal committee dismissed Mr. Shorrocks' appeal and confirmed the Decision and Order of the discipline committee made on July 16, 1996.

All parties were informed of the appeal committee's decision and were advised that written reasons for its decision would follow.

BACKGROUND

On July 16, 1996, the discipline committee found Mr. Shorrocks guilty of three charges of professional misconduct under Rule of Professional Conduct 201.1. The committee was then presented with evidence and submissions as to sanction, and, after deliberations, made the following order:

1. THAT Mr. Shorrocks be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Shorrocks be and he is hereby fined the sum of \$3,000, to be remitted to the Institute within ninety (90) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Shorrocks be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Shorrocks' name, be given after this Decision and Order becomes final under the bylaws:
 - (a) to the Public Accountants of Council for the Province of Ontario;
 - (b) to the Canadian Institute of Chartered Accountants;
 - (c) by publication in *CheckMark*; and
 - (d) by publication in a newspaper distributed in the St. Catharines area.

5. THAT Mr. Shorrocks 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.

The grounds for the appeal were as follows:

1. The discipline committee erred in principle in imposing the ultimate sanction of expulsion in addition to the other sanctions.
2. The discipline committee erred in failing to differentiate between considerations relevant to whether a member is guilty of professional misconduct, and considerations relevant to the appropriateness of the sanction imposed for that professional misconduct.
3. The discipline committee erred in principle in imposing a sanction of expulsion rather than suspension in addition to the other sanctions, in light of the fact that, in previous cases involving findings of professional misconduct of equal or greater seriousness, a penalty of suspension had been imposed.
4. The discipline committee misapplied accepted principles of sentencing, with the result that the ultimate sanction of expulsion imposed was outside the range of sentencing for the type of offence to which Mr. Shorrocks pleaded guilty.
5. The discipline committee erred in principle in failing to find that an order of suspension instead of expulsion, coupled with the other sanctions ordered, would be more than sufficient to serve as a general and specific deterrent, to maintain confidence in the ability of the profession to regulate itself and to protect the public interest.

THE PARTIES' SUBMISSIONS

Mr. MacKenzie submitted that Mr. Shorrocks accepted without reservation the findings of guilty made by the discipline committee on the three charges, as well as the sanctions imposed, with the sole exception of the expulsion order. He submitted that the appeal committee should substitute an order of suspension for the order of expulsion.

Mr. MacKenzie noted that, in its reasons for the sanctions order, the discipline committee cited four factors on which its decision rested. He characterized these as aggravating factors, and said that the discipline committee failed to weigh, or even refer to, what he submitted were significant mitigating factors which it had a duty to consider in determining the appropriate sanction for Mr. Shorrocks' misconduct. He cited a number of such mitigating factors, including:

- that Mr. Shorrocks had not been motivated by greed or a desire for personal gain, financial or otherwise;
- that he had made restitution;
- that he had pleaded guilty, signed an agreed statement of facts, cooperated in the professional conduct committee investigation, and apologized for his misconduct, all of which were indications of his remorse; and
- that he was a young and relatively inexperienced member of the profession, and that, as a result, the ultimate sanction of expulsion would

have a more severe impact on him than on an older and more experienced member.

Mr. MacKenzie submitted that the discipline committee failed to differentiate between considerations relevant to whether a member is guilty of professional misconduct (a fact that was admitted by Mr. Shorrocks), and considerations relevant to the appropriateness of the sanction imposed for that professional misconduct, and stated that the ultimate sanction of expulsion was not justified, in light of other decisions of the Institute, and all the mitigating circumstances in the case.

Mr. MacKenzie also submitted that the discipline committee failed to cite or discuss any of the authorities relied upon in support of Mr. Shorrocks' submission that suspension would be more in accordance with prior decisions, particularly in light of the mitigating circumstances.

The member's counsel then cited a number of precedents, including Goodman (1987), Graves (1989), White (1991), Lupinski (1991), Matheson (1991), Norris (1992), Stinchcombe (1992), Dagneau (1992), Bennett (1994), Burigana (1994), Title (1995) and Margel (1995), as cases in which the charges were more serious than those against Mr. Shorrocks, but in which suspension rather than expulsion was ordered.

In the case of Mr. Burigana, the appeal committee overturned the discipline committee's decision as to expulsion on the grounds that the discipline committee made an error in principle in imposing the sanction in light of the mitigating circumstances in the case.

Mr. Farley began his submissions by setting out the basis on which he felt the appeal committee was entitled to interfere with a decision as to sanction imposed by the discipline committee. He stated that the discipline committee is given wide discretion to impose a sanction, but that, in exercising such discretion, the committee must not act in a vacuum without reference to principles that have been applied in previous cases, so as to ensure that the standards for assessing the appropriate sanction are applied consistently. He submitted that the appeal committee should apply the principle stated in the case of R. v. Basha (1980), 61 A.P.R., 23 Nfld. & P.E.I. R. 286, at p. 299, that a court of appeal should only interfere with a trial judge's discretionary power as to sentencing if it is apparent that the judge has misapplied one or other of the accepted principles of sentencing, with the result that the sentence imposed is outside the range of sentencing for that type of offence.

Counsel for the professional conduct committee stated that the role of the appeal committee was to ensure that the discipline committee correctly understood the principles of law and procedure which govern it, and properly applied those principles to the facts of the particular case. He submitted that, in this case, the discipline committee properly considered, understood and applied the principles of specific and general deterrence, and imposed a penalty consistent with that generally imposed in cases involving moral turpitude.

Mr. Farley cited precedent cases, a number of which Mr. MacKenzie had already referred to, expressing a different view than that of Mr. MacKenzie as to the applicability of those cases to the present matter before the appeal committee, and pointing out that each of the cited cases could be distinguished from the present case on its facts. He stated that past cases have considered a member's association with false or misleading statements to be very serious, citing the case of Robert Inglis, who pleaded guilty to charges of associating himself with false or misleading financial statements, as one in which the discipline committee held that the principle of general deterrence required expulsion. Mr. Farley submitted that the principles in the *Inglis* case applied to the case at hand, and that the circumstances in Mr. Shorrocks' case made his misconduct more serious than that of Mr. Inglis.

Mr. Farley submitted that there were mitigating factors in the Burigana case which differentiated it from this case, and that the discipline committee had considered the factors that Mr. MacKenzie submitted were mitigating factors in arriving at its decision in this case.

THE COMMITTEE'S CONCLUSION

The appeal committee was of the view that its responsibility in this matter was to make sure the principles which govern the imposition of sanction were understood and properly applied by the discipline committee.

The appeal committee was guided by the decision in R. v. Basha, cited above, where, at p. 299, it is stated that:

a court of appeal should only interfere with a trial judge's discretionary powers as to sentencing if it is apparent that the judge has misapplied one or other of the accepted principles of sentencing, in all the circumstances of the case, with the result that the sentence imposed is outside the range of sentencing for that type of offence. In other words, if it is either inordinately low or is excessive. It must always be remembered that a trial judge has a great deal of latitude in the exercise of this discretion, and thus it is not the function of an appellate court to substitute its opinion for that of the sentencing judge unless it is convinced that the sentence passed is outside the above-mentioned range.

The appeal committee considered whether the mitigating factors in the case had been properly considered by the discipline committee. The appeal committee was of the view that an absence of specific reference in the discipline committee's written reasons to its consideration of every factor put before it could not of itself be taken as an indication that the committee had failed to consider and weigh the factors.

The appeal committee found that the discipline committee had, in its reasons, considered that Mr. Shorrocks' professional misconduct occurred near the beginning of his career, thereby considering it as a possible mitigating factor. However, the discipline committee concluded that the charges of which Mr. Shorrocks was guilty pertain to forgery, misleading others who relied on his integrity as a member of the CA profession, and moral turpitude, and rejected age and relative inexperience as mitigating factors, concluding that A[s]uch conduct cannot and must not be condoned or be seen to be condoned.

Once determining that Mr. Shorrocks' conduct could not be condoned, it is not surprising that the discipline committee did not cite restitution as a mitigating factor, particularly when it was made long after the misconduct and its discovery.

In its reasons, the discipline committee observed that while Mr. Shorrocks was Acurrently indicating remorse, he did not, although given the opportunity to do so, report his own misconduct to the Institute. In the view of the discipline committee, therefore, there was a lack of earlier remorse on the part of Mr. Shorrocks, which was an aggravating factor to be considered in sanctioning.

The appeal committee also noted that, while Mr. Shorrocks may not have been motivated by financial gain, there was personal motivation not to report and have his misconduct revealed.

The appeal committee felt that it was not its function to revisit the relative weighting the discipline committee gave to each possible mitigating factor, so long as such factors were given due consideration by the discipline committee in arriving at its determination as to sanction, and the sanctions imposed were in the range of sentencing for Mr. Shorrocks' type of misconduct. The appeal committee recognized that it had a duty not to re-try the appellant and substitute its determinations for those of the discipline committee, however tempting that might be, but to ensure that the discipline committee had not erred in principle.

The appeal committee was not convinced that a period of suspension of one year, as suggested by Mr. MacKenzie, was a sufficient or appropriate specific and general deterrent in the circumstances of this case. In any event, the appeal committee concluded that no error in principle had been made by the discipline committee, and that it had properly considered the relevant factors, and levied a sanctions order which was squarely within the range of sanctions appropriate to address the misconduct in the case before it.

The appeal committee did not find that the cases cited in which suspension orders had been made rather than expulsion orders were cases involving professional misconduct equal or greater in seriousness to the misconduct engaged in by Mr. Shorrocks. By ordering expulsion for specific and general deterrence reasons, the discipline committee was within the range of sentences imposed for previous similar offences.

The appeal committee therefore found no basis upon which to vary or reject the decision of the discipline committee, and, accordingly, dismissed Mr. Shorrocks' appeal in its entirety.

DATED at Toronto, this day of , 1997.

D.L. CHANT, FCA - CHAIR
THE APPEAL COMMITTEE

MEMBERS OF THE PANEL:

J.M. BALFE, FCA
F.C. HILL, FCA
M.B. MARTENFELD, FCA
F.J. WELSH, FCA
A. BROWN (Public representative)