

## **Marvin Norman Winick: Summary, as Published in *CheckMark***

**Marvin Norman Winick**, of Thornhill, was found guilty by the discipline committee of a charge of professional misconduct, laid by the professional conduct committee, under Rule of Professional Conduct 104, of failing to reply to a letter from the Institute in which a specific reply was requested.

The committee ordered that he

- be reprimanded in writing by the chairman of the hearing; and
- be fined \$500 and assessed costs of \$750, to be paid within specified time.

Failure to comply with the second term of the order as set out above has resulted in Mr. Winick's suspension from membership. Continuation of the suspension for more than three months without complying with the said term will result resulted in his expulsion from membership.

### **CHARGE(S) LAID re Marvin Norman Winick**

The Professional Conduct Committee hereby makes the following charge against Marvin N. Winick, CA, a member of the Institute:

1. THAT, the said Marvin N. Winick, CA, failed to promptly reply in writing to a letter from the Institute, in respect of a matter of professional conduct, signed by the assistant director of standards enforcement, dated January 10, 1989 and sent January 11, 1990, in which a reply was specifically requested, contrary to Rule 104 of the Rules of Professional Conduct.

DATED at Toronto this 23<sup>rd</sup> day of April 1990.

R.G. LONG, C.A. - CHAIRMAN  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re Marvin Norman Winick**

**DECISION AND ORDER IN THE MATTER OF:** A charge against MARVIN NORMAN WINICK, CA, a member of the Institute, under Rule 104 of the Rules of Professional Conduct, as amended.

**DECISION AND ORDER MADE NOVEMBER 9, 1990**

### **DECISION**

THAT, having seen and considered the evidence, including the agreed statement of facts, filed, and having heard the plea of guilty to the charge, **THE DISCIPLINE COMMITTEE FINDS** Marvin Norman Winick guilty of the charge.

### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Winick be reprimanded in writing by the chairman of the hearing.
2. THAT Mr. Winick be and he is hereby fined the sum of \$500, to be remitted to the Institute within thirty (30) days from the date this Decision and order becomes final under the bylaws.
3. THAT Mr. Winick be and he is hereby charged costs of \$750, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and order, disclosing Mr. Winick's 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 Mr. Winick fails to comply with any of the requirements of this order within the time periods specified, he shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of his suspension, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.
6. THAT in the event Mr. Winick is suspended pursuant to paragraph 5 hereof, the *suspension shall* terminate upon compliance with all the terms of the Order, provided that he complies within three (3,) months from the date of his suspension.
7. THAT in the event Mr. Winick fails to terminate suspension within three (3) months, he shall thereupon be expelled from membership in the Institute, and notice of his expulsion, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.

DATED AT TORONTO, THIS 16TH DAY OF NOVEMBER, 1990  
BY ORDER OF THE DISCIPLINE COMMITTEE

B.W. STEPHENSON - SECRETARY  
THE DISCIPLINE COMMITTEE

## **DISCIPLINE COMMITTEE re Marvin Norman Winick**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** A charge against MARVIN NORMAN WINICK, CA, a member of the Institute, under Rule 104 of the Rules of Professional Conduct, as amended.

### **WRITTEN REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 9, 1990**

These proceedings before the discipline committee of the Institute of Chartered Accountants of Ontario were convened on November 9, 1990.

Mr. Paul Farley attended on behalf of the professional conduct committee and Mr. Winick attended in person. The member confirmed that he knew that he could have counsel to represent him but that it was his decision to proceed without counsel.

The professional conduct committee had laid one charge of professional misconduct against Mr. Winick, under Rule of Professional Conduct 104, and he pleaded guilty to that charge.

The member confirmed that he understood that upon a plea of guilty, and upon that basis alone, he could be found guilty by the discipline committee.

Based upon the plea of guilty, and after a review of the agreed statement of facts filed, the committee found Mr. Winick guilty of the charge.

The committee then heard submissions as to sanction and, after deliberation, made the following order:

### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Winick be reprimanded in writing by the chairman of the hearing.
2. THAT Mr. Winick be and he is hereby fined the sum of \$500, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Winick be and he is hereby charged costs of \$750, to be remitted to the Institute within thirty (30) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and order, disclosing Mr. Winick's 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 Mr. Winick fails to comply with any of the requirements of this Order within the time periods specified, he shall thereupon be suspended from the rights and privileges of membership in the Institute, and notice of his suspension, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.
6. THAT in the event Mr. Winick is suspended pursuant to paragraph 5 hereof, the suspension shall terminate upon compliance with all the terms of the Order, provided that he complies within three (3) months from the date of his suspension.
7. THAT in the event Mr. Winick fails to terminate suspension within three (3) months, he shall thereupon be expelled from membership in the Institute, and notice of his expulsion, disclosing his name, shall be given in the manner specified in paragraph 4 hereof.

The committee is of the view that a written reprimand is necessary as a deterrent to the member and to stress the unacceptability of his conduct as a chartered accountant.

The committee considers costs in the amount of \$750 to be appropriate in this case, recognizing the committee's finding and the member's plea.

The committee also believes that this case calls for the imposition of a fine in the amount of \$500. It is imperative that this member be made aware that a breach of Rule of Professional Conduct 104 is not taken lightly by the Institute and must not be taken lightly by him or any other member of the Institute.

Notice and publication of the decision and order in the manner specified, including disclosure of the member's name, is a well established practice of the discipline committee, which it follows unless a persuasive reason not to is presented. No such reason was submitted in this case and, therefore, the committee made its usual order as to notice.

DATED AT TORONTO, THIS 12<sup>th</sup> DAY OF DECEMBER, 1990  
BY ORDER OF THE DISCIPLINE COMMITTEE

D.J. HERLICK, CA - DEPUTY CHAIRMAN  
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL:

G.W. CLARKSON, FCA  
F.J. DUNN, CA  
J.J. LONG, CA  
W.A. MOORHEAD, FCA  
V.G. STAFL (Public Representative)