

## **Nicholas Henry Locke: Summary, as Published in *CheckMark***

**Nicholas Henry Locke**, of Toronto, was found guilty of a charge under Rule 201.1 of failing to maintain the good reputation of the profession and its ability to serve the public interest. While acting as the president of a hospital foundation, Mr. Locke misappropriated foundation funds in the approximate amount of \$10,900, through expense account irregularities and unauthorized unpaid advances. He was fined \$4,000 and expelled from the Institute.

## **CHARGE(S) LAID re NICHOLAS H. LOCKE, CA**

The Professional Conduct Committee hereby makes the following charges against Nicholas H. Locke, CA, a member of the Institute:

1. THAT, the said Nicholas H. Locke, CA, in or about the period February 1, 1998 through January 1, 1999, while acting as the President of the Princess Margaret Hospital Foundation, failed to conduct himself in a manner that will maintain the good reputation of the profession and its ability to serve the public interest, in that he misappropriated funds in the approximate amount of \$10,900.00, the property of the Princess Margaret Hospital Foundation, contrary to Rule 201.1 of the rules of professional conduct.

Dated at Toronto this 17<sup>th</sup> day of December, 1999.

DOUGLAS BOUFFORD, CA - CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re NICHOLAS HENRY LOCKE, CA**

**DECISION AND ORDER IN THE MATTER OF:** A charge against **NICHOLAS HENRY LOCKE, CA**, a member of the Institute, under **Rule 201.1**, of the Rules of Professional Conduct, as amended.

### **DECISION AND ORDER MADE MAY 31, 2000**

#### **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 Nicholas Henry Locke guilty of the charge.

#### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Locke be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Locke be and he is hereby fined the sum of \$4,000, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Locke be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Locke's 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 *The Globe and Mail*.
5. THAT Mr. Locke 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 6TH DAY OF JUNE, 2000  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re NICHOLAS HENRY LOCKE, CA**

**REASONS FOR THE DECISION AND ORDER IN THE MATTER OF:** A charge against **NICHOLAS HENRY LOCKE, CA**, a member of the Institute, under **Rule 201.1**, of the Rules of Professional Conduct, as amended.

### **REASONS FOR THE DECISION AND ORDER MADE MAY 31, 2000**

This panel of the discipline committee of the Institute of Chartered Accountants of Ontario met on May 30 and May 31, 2000 to hear evidence concerning a charge brought by the professional conduct committee against Nicholas H. Locke, CA.

The professional conduct committee was represented by Mr. Paul Farley. Mr. Locke was present at the hearing and was represented by Ms. Wendy Berman.

The hearing concluded on May 31, 2000 and the panel's decision and order was issued on June 6, 2000. These reasons, issued in writing pursuant to Bylaw 574, contain the panel's decision and order, and the charge laid by the professional conduct committee, as well as the reasons of the panel.

### **DECISION ON THE CHARGE**

The Notice of Hearing and charge were entered as exhibits to the hearing. The charge laid against Mr. Locke by the professional conduct committee read as follows:

THAT, the said Nicholas H. Locke, CA, in or about the period February 1, 1998 through January 1, 1999, while acting as the President of the Princess Margaret Hospital Foundation, failed to conduct himself in a manner that will maintain the good reputation of the profession and its ability to serve the public interest, in that he misappropriated funds in the approximate amount of \$10,900.00, the property of the Princess Margaret Hospital Foundation, contrary to Rule 201.1 of the rules of professional conduct.

Mr. Locke entered a plea of guilty to the charge and confirmed that he understood that on the basis of his plea alone he could be found guilty of the charge.

In presenting the case for the professional conduct committee, counsel filed an agreed statement of facts dated May 26, 2000 signed by Mr. Farley and Mr. Locke and a document brief which was to be the only evidence presented.

Mr. Farley reviewed the agreed statement of facts and the document brief in some detail. He drew the attention of the panel to the following facts. Mr. Locke, while President of the Princess Margaret Hospital Foundation, stole \$10,948 from the Foundation through expense account irregularities and unauthorized unpaid advances. Mr. Locke was given the choice of either being fired from the Foundation or resigning from the Foundation and repaying the stolen monies. Mr. Locke chose to resign from the Foundation and \$10,948 was deducted from his final pay cheque from the Foundation, resulting in full restitution.

Ms. Berman did not make any submissions with respect to whether Mr. Locke was guilty of the charge.

On the evidence before the panel, it was clear that Mr. Locke was guilty of the charge. He had misappropriated \$10,948 from the Foundation and, accordingly, he was found guilty of the charge. The decision read:

### 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 Nicholas Henry Locke guilty of the charge.

### **ORDER AS TO SANCTION**

Counsel for the member called several character witnesses on behalf of Mr. Locke, all of whom testified to Mr. Locke's good character and integrity.

Mr. Kirchmann, the current President and Chief Executive Officer of the Foundation, was the first character witness. He testified that he had replaced Mr. Locke as President of the Foundation after Mr. Locke's resignation. Mr. Kirchmann testified that Mr. Locke was very competent, that he was responsible for significant growth in the affairs of the Foundation, that he was a good fundraiser and that he ran a well-oiled machine that had a very competent staff when he took over from Mr. Locke.

He also testified that he had dealt with Mr. Locke in making a major donation to the Foundation and that he had the highest regard for Mr. Locke. Mr. Kirchmann further testified that while he could not condone what Mr. Locke had done, he had not changed his view of Mr. Locke's character and continued to trust Mr. Locke. Mr. Kirchmann also testified that he had acted as a reference for Mr. Locke when Mr. Locke was looking for employment following his resignation from the Foundation.

The next character witness was Mr. Beatty, the President of the Alliance of Canadian Manufacturers and Exporters, an association with approximately 2,000 members. Prior to taking that position with the Alliance, Mr. Beatty had been the President of the CBC, and prior to that had been the federal Minister of Revenue, Minister of State and Solicitor General as well as Minister of External Affairs. Mr. Beatty testified that he had recently hired Mr. Locke as general manager of the Alliance - a position that reports directly to Mr. Beatty and which deals with the finances, day-to-day administration and back office functions of the Alliance. He testified that while he had initially been reluctant to hire Mr. Locke, he ultimately hired him because of his outstanding skills, his total candour regarding the events before this hearing, and his outstanding references (including Mr. Kirchmann and Mr. MacNaughton, a past Chairman of the Board of the Foundation, who testified next in the proceedings).

Mr. Beatty testified that in his view Mr. Locke was genuinely penitent for what he had done and that he had paid a high price in terms of his reputation, his family and his finances. He also testified (as did most of the witnesses) that Mr. Locke was a good person who had done something wrong and that Mr. Locke should be given the opportunity to make amends for his actions.

The next character witness was Mr. MacNaughton, the past Chairman of the Board of the Foundation. Mr. MacNaughton is currently the first President and Chief Executive Officer of the Canada Pension Plan Investment Board, a newly formed crown corporation. Prior to that appointment, Mr. MacNaughton was a senior officer of Nesbitt Burns, an investment dealer. Mr. MacNaughton testified that he had worked closely with Mr. Locke and that he had full confidence in Mr. Locke. He also testified that he had a high regard for Mr. Locke, that the events that occurred did not change his regard for him and that the incident was out of character for Mr. Locke. He also testified that while he was totally surprised, shocked and personally disappointed by what had happened, he believed that the Foundation did what it had to do in asking for Mr. Locke's

resignation and that he had confidence in Mr. Locke's integrity notwithstanding the matter before the hearing.

The next character witness was Mr. Farrell, a senior officer for Hamilton Health Sciences. Mr. Farrell holds a similar type of job to that held by Mr. Locke at the Foundation. Mr. Farrell testified that Mr. Locke had a rare set of skills, that he had a good reputation in fundraising circles, that he had mentored a lot of people in the fundraising industry, that the events before the hearing were absolutely out of Mr. Locke's character, and that he knows and trusts Mr. Locke. He also testified that Mr. Locke had told him what had happened at the Foundation and had taken full responsibility for what he had done, and that he was taken by his forthright explanation of what happened.

The last character witness who testified verbally at the hearing was Mr. Forrest, the Vice- President, Finance of Battle Field Minerals, a public junior natural resource issuer. Mr. Forrest testified primarily as a friend of Mr. Locke and stated that Mr. Locke was a solid guy, well-rounded, a good friend, successful in fundraising and that Mr. Locke had a high degree of integrity. He also testified that he had learned of the events before this hearing through an article in *The Globe and Mail*.

Mr. Locke also testified at length before the panel. He started his testimony by giving the panel a brief description of his employment record which included positions with the Progressive Conservative Canada Fund and the Ottawa Civic Hospital. Mr. Locke's responsibilities for the Foundation included strategic planning, annual budgeting and general administration. Mr. Locke testified that he stole \$10,948 from the Foundation over a period of close to a year due to severe personal financial difficulties. When Mr. Locke was confronted with the theft by senior officers of the Foundation, he was asked to review his expense reports from the relevant period and determine which items were inappropriate. Over the next couple of days, Mr. Locke identified the inappropriate charges on his expense reports and determined that he had stolen \$10,948 from the Foundation. When Mr. Locke advised the appropriate people regarding the amount of the theft, he was given the choice of being fired from the Foundation or resigning from the Foundation and making restitution. Mr. Locke chose to resign from the Foundation and to repay the monies stolen (effectively by having the amount stolen deducted from his final pay cheque). Thus, Mr. Locke made full restitution for the amount of monies stolen from the Foundation.

Mr. Locke testified that his loss of credibility and reputation was a huge blow, that he had a sense of relief that at last it had come out and that the hardest thing was knowing he had this secret. Mr. Locke also testified that he knew that he had dug a big hole for himself, that he didn't know how much he had stolen from the Foundation (but that he knew the amount was not insubstantial) and that he wanted to get out of the situation but didn't know how he could repay the monies he had stolen from the Foundation given his severe personal financial difficulties.

Mr. Locke also testified that, notwithstanding that his severe personal financial circumstances had not changed, he decided to stop stealing from the Foundation in late 1998. He testified that he realized he had to stop that behaviour if he were to have a chance of saving his career. As a result, he stopped claiming inappropriate items on his expense reports and implemented a procedure whereby Mr. MacNaughton approved his expense reports prior to payment. He did not, however, tell the Foundation that he had been stealing because he thought he would lose his job at the Foundation.

Mr. Locke also testified that he received a bonus subsequent to the period when he stole monies from the Foundation and prior to his resigning from the Foundation. The amount of the bonus, after tax, approximately equalled the amount of monies stolen from the Foundation. Mr. Locke did not use the bonus to repay the monies stolen from the Foundation, but instead used the monies to meet personal financial obligations.

Mr. Locke testified that the Foundation had been very supportive following this incident in that the Foundation had paid him a performance bonus and provided out-placement counselling following his

resignation. He also testified that he had received psychological counselling to help him deal with the repercussions of his actions.

When asked why he stole from the Foundation, Mr. Locke responded that there was no rational explanation, that it was something he did, that he had a problem and chose the wrong way to deal with it, that he showed incredibly bad judgment and that there was no chance whatsoever he had do this again.

Mr. Farley, in presenting the case for the professional conduct committee, argued that the most important principle of sentencing in this case was the principle of general deterrence. He argued that Mr. Locke's offence involved dishonesty and that it was important to ensure, at whatever cost, that the profession's reputation was not diminished. Chartered accountants hold a special place in the community, primarily because of the reputation of the profession. Chartered accountants are known as people with honesty and integrity. When one member does something to indicate that chartered accountants cannot be trusted, then the members' conduct has affected the worth of the profession as a whole.

Mr. Farley argued that Mr. Locke had, in stealing monies from the Foundation, breached the trust of the profession, the board of directors of the Foundation and the contributors to the Foundation. Mr. Farley stated that there was a frightening message in Mr. Locke's testimony in that, given the right circumstances, even someone of honesty and integrity will do the wrong thing. In Mr. Locke's case, Mr. Farley argued that the right circumstances was a shortage of cash. He further argued that there were lots of members in the profession with their own set of right circumstances and that the decision of the panel must send a strong message that stealing is not the answer.

Mr. Farley argued that, like all cases before the discipline committee, there were aggravating and mitigating circumstances present in this case. The aggravating circumstances in this case were:

- The breach of trust exhibited by Mr. Locke to various parties as listed above.
- The fact that the theft took place over a long period of time. There were multiple errors in judgment demonstrated by Mr. Locke. He did not stop stealing. He stole from the Foundation again and again.
- Following the period of the thefts and before Mr. Locke got caught, he received a bonus from the Foundation that would have covered the amount of the thefts, but Mr. Locke chose not to repay the amounts stolen.
- Mr. Locke did not come forward and confess his actions. He was caught by an employee of the Foundation.

The mitigating factors stated by Mr. Farley in this case were:

- Mr. Locke made restitution of the monies stolen from the Foundation. However, he only did so when given the choice of being fired or being permitted to resign and making full restitution to the Foundation.
- Mr. Locke has never been before the discipline committee before.
- Mr. Locke cooperated fully with the investigation carried out by the professional conduct committee.
- Mr. Locke pleaded guilty to his actions at the first available opportunity.

However, Mr. Farley stated that these mitigating factors should only be considered by the panel in determining the amount of the fine to be levied against Mr. Locke.

The sanction recommended by the professional conduct committee was a fine in the range of \$5,000 to \$10,000, expulsion and full publicity (including publicity in *The Globe and Mail*). Mr. Farley stated that he could not argue too strenuously the importance of imposing a penalty that would deter other like-minded members of the Institute from engaging in conduct similar to Mr. Locke's.

Mr. Farley also referred the panel to several decisions of the discipline committee, almost all of which resulted in the member being expelled from the Institute following conduct that involved moral turpitude. The first decision referred to was the *Piron* decision issued in 1995. As the panel understood the facts, Mr. Piron was the Director of Finance for Stratford General Hospital. Mr. Piron stole approximately \$26,000 through a corporate credit card from the hospital. Like Mr. Locke, Mr. Piron agreed to resign when he was caught. The monies Mr. Piron owed to the hospital were set off against Mr. Piron's last pay, resulting in a net loss to the hospital of approximately \$4,000 (which remained unpaid at the time of Mr. Piron's hearing). The panel in its reasons indicated that the principle of general deterrence was the most important principle considered by it in sentencing. Mr. Piron was expelled from the Institute.

Mr. Farley also referred to the case of *Waller* (1999). In the *Waller* case, the panel understood the facts to be that Mr. Waller was employed as the Chief Financial Officer of the London Health Sciences Foundation. Mr. Waller stole approximately \$71,000 from the Foundation after suffering some personal financial setbacks. He was convicted of fraud. The panel expelled Mr. Waller.

Mr. Farley then referred to the *Stinchcombe* decision from 1992. Mr. Stinchcombe, unlike Messrs. Piron and Waller, was not expelled from the Institute for his conduct (which also involved moral turpitude). In the *Stinchcombe* decision, the panel set out in its reasons the unique circumstances of that case that distinguished it from the other cases involving moral turpitude in which the member had been expelled from the Institute. As the panel understood the facts of that case, Mr. Stinchcombe was the Chief Financial Officer of Baton Broadcasting. Mr. Stinchcombe stole monies from his employer but did not use the monies. Instead, he confessed his actions to his employer and returned the monies. The theft of the monies and the return of the monies took place over a 1 month period. Mr. Stinchcombe's employer testified at the hearing that it was unlikely that they would have detected the theft in the absence of Mr. Stinchcombe's confession. Mr. Stinchcombe was suspended from membership in the Institute.

Ms. Berman, as counsel for Mr. Locke, asked the panel to suspend Mr. Locke for a period of less than 12 months and not to expel him. She argued that Mr. Locke accepts responsibility for his actions and has done so since he was confronted with his conduct. She stated that in the majority of cases involving moral turpitude, expulsion is the appropriate remedy. However, she argued that the panel must look at all of the circumstances of the case and that expulsion of Mr. Locke was not appropriate.

Mr. Locke lost his job and his reputation as a result of his conduct and he will continue to pay for his conduct for the rest of his life. She referred us to Mr. Beatty's testimony when he testified that it was important to determine when enough is enough. In her submissions, Ms. Berman argued that expulsion goes beyond what is enough in these circumstances.

She stated that Mr. Locke was fighting for his right to remain a member of the Institute, that he was a good man who did a terrible thing and that he could be rehabilitated. She argued that Mr. Beatty has given Mr. Locke the chance to be rehabilitated by employing him at the Alliance. She also argued that Mr. Farley's statement that the only way to protect the public was to expel Mr. Locke was inappropriate here. The public does not need to be protected from Mr. Locke. He is not going to repeat his conduct.

Ms. Berman reiterated the testimony of several of the character witnesses who stated that Mr. Locke could still be trusted by them despite his misconduct.

She further argued that allowing Mr. Locke to remain a member of the Institute would not put the profession in disrepute. The fact that Mr. Locke's conduct was unacceptable for a member of the Institute could easily be demonstrated to the profession by suspending him. She asked the panel to show compassion, fairness and justice by not expelling Mr. Locke, and argued that expelling him in



these circumstances was not a just and reasonable result. She argued that Mr. Locke can continue to contribute in a meaningful way to the profession and that he was deserving of a second chance.

She also argued that Mr. Locke needed to be given the ability to continue the rehabilitation process. She stated that Mr. Locke did not want us to excuse his behaviour but to give him a chance to rebuild his life. She argued that Mr. Locke is now showing his true character again and is deserving of rehabilitation.

Ms. Berman also emphasized some of the mitigating factors mentioned by Mr. Farley, particularly that Mr. Locke had been cooperative with the Institute and with the Foundation following his conduct coming to light. Ms. Berman also stated that Mr. Locke had been cooperative with this panel of the discipline committee by filing an agreed statement of facts at this hearing and by pleading guilty to the charge. Further, Mr. Locke made full restitution to the Foundation for the monies he stole and continued to assist the Foundation in its operations following his resignation.

Ms. Berman also argued that Mr. Locke now occupies a position of trust and authority at the Alliance and that he has the support of the Foundation in this.

The only other point of the proposed sanction that Ms. Berman commented on was the amount of the fine proposed by the professional conduct committee. Ms. Berman argued that a fine in the amount of \$1,000 to \$3,000 was more appropriate in these circumstances, particularly given Mr. Locke's financial situation.

On questioning by the panel, Ms. Berman discussed several precedents supporting her position that Mr. Locke should be suspended and not expelled by this panel. The first case discussed was the *Greenspan* decision from May 1999. As the panel understood the facts of that case, Mr. Greenspan was suspended for stealing approximately \$35,000 over a five-year period from his employer. Ms. Berman also discussed the *Armstrong* decision from 1995. As the panel understood the facts of that case, Mr. Armstrong diverted monies from his employer to a joint venture in which he had an interest. Both Mr. Greenspan and Mr. Armstrong were suspended for their conduct.

Mr. Farley argued that each of these cases was clearly distinguishable from Mr. Locke's situation and that, in his view, expulsion was the only appropriate remedy in this case.

Following deliberations, two members of the panel (Messrs. Dafoe and Manera) agreed with Ms. Berman's proposition that suspension was the more appropriate sanction in this case on the basis that there was some evidence before the panel that Mr. Locke could be rehabilitated, that the amount of monies stolen by Mr. Locke was a relatively small amount, that impressive character witnesses supported Mr. Locke at the hearing, that Mr. Locke stopped stealing from the Foundation prior to the time he was caught notwithstanding that there was no change in his personal financial circumstances, and that in the *Greenspan* case the member was not expelled but suspended in what appeared to be more serious circumstances involving moral turpitude than were present in this case. These two members of the panel would have suspended Mr. Locke for a two-year period and imposed a fine in the amount of \$15,000.

The majority of the panel (Messrs. Goggins, Young, Stephens and the chair) agreed with Mr. Farley's proposition that expulsion was the more appropriate sanction in this case. The majority of the panel felt that, notwithstanding the arguments set out in the previous paragraph, the facts in this case were not sufficiently distinguishable from the rest of the cases involving moral turpitude in which the member was expelled. Some of the members that voted for Mr. Locke's expulsion may have voted for Mr. Locke's suspension had the facts of the case been slightly different - perhaps if Mr. Locke had confessed to his actions before being caught by the Foundation.

Indeed, one of the more troubling aspects of this case is that about half of the money which Mr. Locke took was by way of unauthorized advances of which there was a clear record, namely the two cheques, and despite reminders from his staff that he had not repaid the money, he left these

improper advances unpaid even after he had received a bonus. In light of his highly successful work for the Foundation and the fact that his superior, Mr. MacNaughton, testified for him at these proceedings, it is likely that some arrangement would have been made to resolve the financial problems if Mr. Locke had made them known to his superiors. Yet he left matters until he was confronted.

However, most members of the panel felt that, should Mr. Locke continue to demonstrate progress towards rehabilitation, he would make a reasonable candidate to apply for readmission to the Institute at some point in the future.

## ORDER

IT IS ORDERED in respect of the charge:

1. THAT Mr. Locke be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Locke be and he is hereby fined the sum of \$4,000, to be remitted to the Institute within six (6) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Locke be and he is hereby expelled from membership in the Institute.
4. THAT notice of this Decision and Order, disclosing Mr. Locke's 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;
  - (e) by publication in *CheckMark*; and
  - (f) by publication in *The Globe and Mail*.
5. THAT Mr. Locke 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.

In considering the appropriate sanction, the panel considered the three general principles of sentencing, namely rehabilitation, general deterrence and specific deterrence, and concluded that all three principles apply in this case. However, the panel agreed with Mr. Farley's submission that the principle of general deterrence was the most important principle to be considered in this case.

## **Reprimand**

The panel believes that a reprimand in writing from the chair of the hearing stresses to Mr. Locke the unacceptability of his conduct as a chartered accountant.

## **Fine**

The professional conduct committee submitted that a fine should be levied against Mr. Locke in the amount of \$5,000 to \$10,000. Counsel for the member submitted that a fine was appropriate but that the fine should be in the amount of \$1,000 to \$3,000. The panel determined that a fine of \$4,000 was appropriate in this case, both as a deterrent to like-minded members, and as a demonstration to the public of the professions intolerance of the type of behaviour exhibited by Mr. Locke.

## **Expulsion**

The principle of general deterrence is of utmost importance in this case. A majority of the panel felt that expulsion was required, as Mr. Locke was guilty of moral turpitude involving a charity over a prolonged period of time. The profession cannot tolerate members who, being placed in a position of trust, breach that trust for personal gain.

**Notice**

Publication of the decision and order, including Mr. Locke's name, is, in the opinion of the discipline committee, a general deterrent. Communication of the fact that the profession views breaches of its bylaws and rules of professional conduct seriously is an important factor in the governance of the profession. Such notification is also necessary to demonstrate to the public that the profession is regulating itself, so as to retain public confidence in the profession's ability to self-govern.

**Certificate**

As in all cases of expulsion, it is important that Mr. Locke surrender his certificate of membership in the Institute, to which he is no longer entitled.

DATED AT TORONTO THIS 25TH DAY OF AUGUST, 2000  
BY ORDER OF THE DISCIPLINE COMMITTEE

M. BRIDGE, CA – DEPUTY CHAIR  
THE DISCIPLINE COMMITTEE

**MEMBERS OF THE PANEL:**

D.W. DAFOE, FCA  
P.A. GOGGINS, CA  
M.A. MANERA, CA  
B.L. STEPHENS, CA  
B.A. YOUNG (Public representative)

## **APPEAL COMMITTEE re NICHOLAS HENRY LOCKE, CA**

**ORDER MADE IN THE MATTER OF:** An appeal by **NICHOLAS HENRY LOCKE, CA**, a suspended member of the Institute, of the Decision and Order of the discipline committee made on May 31, 2000, pursuant to the bylaws of the Institute, as amended.

### **ORDER MADE APRIL 12, 2001**

HAVING heard and considered the submissions made on behalf of Nicholas Henry Locke, and on behalf of the professional conduct committee, upon Mr. Locke's appeal of the Decision and Order of the Discipline Committee made on May 31, 2000, the Appeal Committee orders:

1. THAT Mr. Locke's appeal be and it is hereby dismissed.
2. THAT the Decision and Order of the Discipline Committee be and it is hereby confirmed in its entirety.

DATED AT TORONTO THIS 24TH DAY OF APRIL, 2001  
BY ORDER OF THE APPEAL COMMITTEE

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