

## **Ralph Gordon Plaskett: Summary, as Published in *CheckMark***

**Ralph Gordon Plaskett**, of Millbrook, was found guilty of a charge under Rule 104 of failing to promptly reply in writing to correspondence from the Institute in respect of a matter of professional conduct. The charge arose out of Mr. Plaskett's failure to respond to a standards enforcement enquiry in respect of a complaint received from a member of the public. Mr. Plaskett attended neither the discipline committee's assignment hearing nor its formal hearing into the charge. He was fined \$2,000 and ordered to respond to standards enforcement within a specified time. As a result of his failure to comply with the order, Mr. Plaskett was expelled from the Institute.

## **CHARGE(S) LAID re Ralph Gordon Plaskett**

The Professional Conduct Committee hereby makes the following charge against Ralph G. Plaskett, CA, a member of the Institute:

1. THAT, the said Ralph Plaskett, in or about the period July 26 to September 28, 1999, failed to promptly reply in writing to a letter dated July 26, 1999 from the director of standards enforcement of the Institute in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.

Dated at Toronto this 28<sup>th</sup> day of September, 1999.

UWE MANSKI, FCA – DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re Ralph Gordon Plaskett**

**DECISION AND REASONS IN THE MATTER OF:** A charge against **RALPH GORDON PLASKETT, CA**, a member of the Institute, under **Rule 104** of the Rules of Professional Conduct, as amended.

### **DECISION AND ORDER MADE JANUARY 17, 2000**

#### **DECISION**

THAT, having seen and considered the evidence, and having determined to proceed with the hearing in the absence of Mr. Plaskett, pursuant to Institute Bylaw 560, being satisfied that he had proper notice of the hearing, and having entered on his behalf a plea of not guilty to the charge, the Discipline Committee finds Ralph Gordon Plaskett guilty of the charge.

#### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Plaskett be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Plaskett be and he is hereby fined the sum of \$2,000, to be remitted to the Institute within three (3) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Plaskett respond to the letters dated June 30 and July 26, 1999, from the director of standards enforcement, within seven (7) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Plaskett'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; and
  - (c) by publication in *CheckMark*.
5. THAT in the event Mr. Plaskett fails to comply with paragraph 2 of this Order, he shall thereupon be suspended from the rights and privileges of membership in the Institute until such time as he does comply, provided that he complies within three (3) months from the date of his suspension, and in the event he does not comply within this three (3) month period, 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 above, and by publication in *The Globe and Mail*.
6. THAT in the event Mr. Plaskett fails to comply with paragraph 3 of this Order, 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 above, and by publication in *The Globe and Mail*.

DATED AT TORONTO THIS 24TH DAY OF JANUARY, 2000  
BY ORDER OF THE DISCIPLINE COMMITTEE

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

## **DISCIPLINE COMMITTEE re Ralph Gordon Plaskett**

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

### **REASONS FOR THE DECISION AND ORDER MADE JANUARY 17, 2000**

This panel of the discipline committee of the Institute of Chartered Accountants of Ontario met on January 17, 2000 to hear evidence concerning a charge brought by the professional conduct committee against Ralph Gordon Plaskett, CA. The professional conduct committee was represented by Ms. Deborah McPhadden. Mr. Plaskett was not present and was not represented by counsel.

The hearing concluded on January 17, and the panel's decision and order was issued on January 24, 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 TO PROCEED**

Exhibit 2 to these proceedings is a letter from Mr. Plaskett to Ms. McPhadden dated December 14, 1999, the day prior to the assignment hearing at which this hearing date was set. According to the letter, Mr. Plaskett knew of the charge against him, and did not intend to appear at the hearing.

Ms. McPhadden advised the panel that she had called Mr. Plaskett at his home earlier in the day and left a message with respect to the hearing, and that he had then called her back and left a message that he would contact her later in the day or the following day. He made no mention of attending the hearing.

Upon review of an affidavit of service of the Notice of Hearing dated December 17, 1999, which was filed as Exhibit 3, the panel was satisfied that Mr. Plaskett had received proper notice of the hearing, and decided to proceed in his absence pursuant to Bylaw 560.

### **DECISION ON THE CHARGE**

A plea of not guilty was then entered on behalf of Mr. Plaskett to the following charge laid against him by the professional conduct committee:

1. THAT, the said Ralph Plaskett, in or about the period July 26 to September 28, 1999, failed to promptly reply in writing to a letter dated July 26, 1999 from the director of standards enforcement of the Institute in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.
2. In presenting the case for the professional conduct committee, counsel filed an affidavit of Ms. Joanna Maund, director of standards enforcement, and a document brief. The document brief contained copies of correspondence from Ms. Maund to Mr. Plaskett,

and a copy of Canada Post's certificate of delivery confirmation of Ms. Maund's July 26 letter.

The evidence attested to the following:

- On June 24, 1999, the professional conduct committee received a complaint against Mr. Plaskett.
- On June 30, 1999, Ms. Maund sent a letter to Mr. Plaskett asking him to provide his written comments on the complaint on or before July 20, 1999.
- On July 26, 1999, Ms. Maund sent a further letter to Mr. Plaskett, asking him to provide his written response on or before August 15, 1999, and advising that failure to do so would result in a referral of the matter to the professional conduct committee. This letter was successfully delivered to Mr. Plaskett's new address on August 13, 1999.
- On August 17, 1999, Ms. Maund received a voice mail message from Mr. Plaskett advising that he had just received her July 26, 1999 letter, and that he needed more time to respond.
- On August 18, 1999, Mr. Plaskett left a further voice mail message for Ms. Maund, advising that he was winding up his practice, that he had to retrieve certain files in order to respond to her letter, and that he could reply by the beginning of September.
- On September 7, 1999, Ms. Maund left a voice mail message for Mr. Plaskett asking him to call her. Mr. Plaskett did not return the call.

On the evidence before the panel, it was clear that Mr. Plaskett had received the letters requesting him to reply with his comments to the complaint, but did not do so. Accordingly, he was found guilty of the charge. The decision read:

### **DECISION**

THAT, having seen and considered the evidence, and having determined to proceed with the hearing in the absence of Mr. Plaskett, pursuant to Institute Bylaw 560, being satisfied that he had proper notice of the hearing, and having entered on his behalf a plea of not guilty to the charge, the Discipline Committee finds Ralph Gordon Plaskett guilty of the charge.

### **ORDER AS TO SANCTION**

After hearing submissions from Ms. McPhadden on the issue of sanction, the panel deliberated, and made the following order:

### **ORDER**

IT IS ORDERED in respect of the charge:

1. THAT Mr. Plaskett be reprimanded in writing by the chair of the hearing.

2. THAT Mr. Plaskett be and he is hereby fined the sum of \$2,000, to be remitted to the Institute within three (3) months from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Plaskett respond to the letters dated June 30 and July 26, 1999, from the director of standards enforcement, within seven (7) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Plaskett'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; and
  - (c) by publication in *CheckMark*.
5. THAT in the event Mr. Plaskett fails to comply with paragraph 2 of this Order, he shall thereupon be suspended from the rights and privileges of membership in the Institute until such time as he does comply, provided that he complies within three (3) months from the date of his suspension, and in the event he does not comply within this three (3) month period, 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 above, and by publication in *The Globe and Mail*.
6. THAT in the event Mr. Plaskett fails to comply with paragraph 3 of this Order, 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 above, and by publication in *The Globe and Mail*.

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.

### **Reprimand**

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

### **Fine**

The professional conduct committee submitted that a fine should be levied against Mr. Plaskett in the amount of \$2,000. The panel agreed that a fine was appropriate in this case, both as a general deterrent to like-minded members, and as a demonstration to the public of the profession's intolerance of the type of behaviour exhibited by Mr. Plaskett. Members' failure to respond to complaints lodged against them undermines the self-regulatory responsibilities of the Institute, and is unacceptable.

### **Requirement to Respond**

The panel agreed with the submission of counsel for the professional conduct committee that Mr. Plaskett should be allowed seven days from the date the decision and order becomes final under the bylaws to respond to the letters from the director of standards enforcement dated June 30 and July 26, 1999. This was considered an adequate amount of time, in view of the period that would elapse between Mr. Plaskett's receipt of the decision and order and its becoming final under the bylaws.

### **Notice**

The giving of notice of the discipline committee's decision and order, disclosing Mr. Plaskett's name, is, in the opinion of the panel, a general deterrent. It is the discipline committee's responsibility to ensure that members of the profession and the general public are made aware that failure on the part of members to cooperate with the regulatory processes of the Institute will result in the imposition of serious sanctions.

### **Expulsion for Failure to Comply**

An order of the discipline committee which did not provide for consequences in the event of failure to comply with its terms would be largely meaningless. The time periods allotted Mr. Plaskett to comply with the provisions of this order are more than adequate, and, in the event he does not comply, he will be expelled, with notice of his expulsion being published in *The Globe and Mail* pursuant to Bylaw 575(3).

DATED AT TORONTO THIS                      DAY OF MARCH, 2000  
BY ORDER OF THE DISCIPLINE COMMITTEE

M. BRIDGE, CA – DEPUTY CHAIR  
THE DISCIPLINE COMMITTEE

### **MEMBERS OF THE PANEL:**

H.B. BERNSTEIN, CA  
J.M. MULHALL, CA  
S.W. SALTER, CA  
R.D. WHEELER, FCA  
J.T. ANDERS (Public representative)