

Robert Douglas Crawford: Summary, as Published in *CheckMark*

Robert Douglas Crawford, of Etobicoke, was found guilty of a charge under Rule 203.2 of failing to cooperate in the attempted inspection of his practice, and a charge under Rule 104 of failing to promptly reply to correspondence from the Institute in respect of a matter of professional conduct. The charge under Rule 104 arose out of Mr. Crawford's failure to respond to a standards enforcement enquiry about his lack of cooperation with practice inspection. Mr. Crawford was fined \$1,000 and ordered to cooperate with practice inspection within a specified time, which he has since done.

CHARGE(S) LAID re Robert Douglas Crawford

The Professional Conduct Committee hereby makes the following charges against Robert D. Crawford, CA, a member of the Institute:

1. THAT, the said Robert D. Crawford, in or about the period from June 28, 1996 to January 14, 1997, 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.
2. THAT, the said Robert D. Crawford, in or about the period from November 26, 1996 to January 14 1997, failed to promptly reply in writing to a letter from the Institute in respect of a matter of professional conduct signed by the associate director of standards enforcement and dated and sent November 26, 1996 in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.

Dated at Toronto this 14th day of January, 1997.

JENNIFER L. FISHER, CA - CHAIR
PROFESSIONAL CONDUCT COMMITTEE

DISCIPLINE COMMITTEE re Robert Douglas Crawford

DECISION AND ORDER IN THE MATTER OF: Charges against **ROBERT DOUGLAS CRAWFORD**, a suspended member of the Institute, under **Rules 104 and 203.2** of the Rules of Professional Conduct, as amended.

DECISION AND ORDER MADE MAY 29, 1997

DECISION

THAT, having seen and considered the evidence, and having heard the plea of guilty to the charges, the Discipline Committee finds Robert Douglas Crawford guilty of the charges.

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Crawford be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Crawford be and he is hereby fined the sum of \$1,000, to be remitted to the Institute within one (1) year from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Crawford cooperate with practice inspection, and, in particular, respond to the letter from the director of practice inspection dated October 4, 1996, within ten (10) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Crawford'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. Crawford fails to comply with the requirements 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 in paragraph 4 hereof, and in addition, pursuant to Bylaw 575(3), by publication in *The Globe and Mail*.

DATED AT TORONTO THIS 9TH DAY OF JUNE, 1997
BY ORDER OF THE DISCIPLINE COMMITTEE

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

DISCIPLINE COMMITTEE re Robert Douglas Crawford

REASONS FOR THE DECISION AND ORDER IN THE MATTER OF: Charges against **ROBERT DOUGLAS CRAWFORD**, a suspended member of the Institute, under **Rules 104 and 203.2** of the Rules of Professional Conduct, as amended.

WRITTEN REASONS FOR THE DECISION AND ORDER MADE MAY 29, 1997

These proceedings before this panel of the discipline committee of the Institute of Chartered Accountants of Ontario were convened on May 29, 1997.

Ms. Deborah McPhadden attended on behalf of the professional conduct committee. Mr. Crawford represented himself and confirmed for the record that he understood he had the right to be represented by legal counsel.

The professional conduct committee had laid charges under Rules 104 and 203.2 of the rules of professional conduct. Mr. Crawford pleaded guilty to the charges, and confirmed that he understood that, upon a plea of guilty, and upon that basis alone, he could be found guilty by the discipline committee.

The charges read as follows:

1. THAT, the said Robert D. Crawford, in or about the period from June 28, 1996 to January 14, 1997, 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.
2. THAT, the said Robert D. Crawford, in or about the period from November 26, 1996 to January 14, 1997, failed to promptly reply in writing to a letter from the Institute in respect of a matter of professional conduct signed by the associate director of standards enforcement and dated and sent November 26, 1996 in which a written reply was specifically required, contrary to Rule 104 of the rules of professional conduct.

With respect to the charges, a document brief filed on behalf of the professional conduct committee attested that:

- On June 28, 1996, the director of practice inspection informed Mr. Crawford that a practice inspection was to be scheduled, and requested certain information relating to Mr. Crawford's practice.
- When Mr. Crawford failed to respond, the director of practice inspection sent a second request for the information on August 28, 1996, to which Mr. Crawford did not respond.
- On October 4, 1996, the director of practice inspection sent by registered mail a final request for the information. Again, Mr. Crawford failed to respond.

- On November 26, 1996, the associate director of standards enforcement informed Mr. Crawford that the professional conduct committee wished to commence a review of his failure to respond to the director of practice inspection, and requested a written reply from the member.

Mr. Crawford did not respond to the standards enforcement letter.

In Mr. Crawford's submission to the panel, he indicated two reasons for failing to respond to the requests for information:

1. Time pressures on him were onerous as he tried to build a consulting practice; and
2. As his public accounting practice was limited to the audit of a not-for-profit entity for which he received no compensation, he felt that practice inspection was not required.

After considering the evidence, and the submissions made by Ms. McPhadden and Mr. Crawford, the discipline committee, upon deliberation, found Mr. Crawford guilty of both charges. The committee then heard the submissions of the parties with respect to sanctions, and, upon further deliberation, made the following order:

ORDER

IT IS ORDERED in respect of the charges:

1. THAT Mr. Crawford be reprimanded in writing by the chair of the hearing.
2. THAT Mr. Crawford be and he is hereby fined the sum of \$1,000, to be remitted to the Institute within one (1) year from the date this Decision and Order becomes final under the bylaws.
3. THAT Mr. Crawford cooperate with practice inspection, and, in particular, respond to the letter from the director of practice inspection dated October 4, 1996, within ten (10) days from the date this Decision and Order becomes final under the bylaws.
4. THAT notice of this Decision and Order, disclosing Mr. Crawford'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. Crawford fails to comply with the requirements 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 in paragraph 4 hereof, and in addition, pursuant to Bylaw 575(3), by publication in *The Globe and Mail*.

In determining the appropriate sanction, the discipline committee considered the three principles of sentencing, namely rehabilitation, general deterrence, and specific deterrence.

The difficult aspect of the discipline committee's task in fashioning the sanction in this case was to balance the need to deter others from similar conduct, which often involves a fine, with the desire to avoid ordering a fine which it seemed Mr. Crawford could not pay. The discipline

committee was convinced that, by the time of the hearing, Mr. Crawford understood that his conduct had led to charges of a serious nature, and that he wanted to and would be able to rehabilitate himself.

Reprimand

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

Fine

The professional conduct committee submitted that a fine should be levied against Mr. Crawford in the amount of \$1,000. The discipline committee 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 demonstrated by Mr. Crawford. Mr. Crawford's failure to respond to requests for information made by the director of practice inspection is totally unprofessional conduct.

In setting the fine at \$1,000, the discipline committee was influenced by Mr. Crawford's submission that a fine would cause him financial hardship, and was aware that his current suspension from Institute membership is due to unpaid fees. The committee felt that a larger fine in the circumstances would not serve any useful purpose, and could result in Mr. Crawford's expulsion for failure to pay the fine. This is why the order also provided a one year period for payment.

Order to Cooperate

The committee was of the view that Mr. Crawford's appreciation for the serious nature of the charges against him was heightened by his involvement in this disciplinary proceeding. The panel was convinced that Mr. Crawford could be rehabilitated, and therefore ordered that he cooperate in the inspection of his practice, and, in particular, respond to the request for information from the director of practice inspection.

Notice

The giving of notice of the committee's decision and order, disclosing Mr. Crawford's name, is, in the opinion of the panel, a general deterrent. It is this panel'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 is viewed as a serious breach of the rules of professional conduct.

DATED AT TORONTO, THIS DAY OF AUGUST, 1997
BY ORDER THE DISCIPLINE COMMITTEE

L. P. BOOKMAN - DEPUTY CHAIR
THE DISCIPLINE COMMITTEE

MEMBERS OF THE PANEL

E.R. ARCHIBALD, C.A.
R.I. COWAN, C.A.

J.M. MULHALL, C.A.

B.L. STEPHENS, C.A.

N.C. AGARWAL (Public representative)