

## **William Jermiah Browne: Summary, as Published in *CheckMark***

**William Jermiah Browne**, of Toronto was found guilty by the discipline committee of failing to reply to two such letters from the Institute.

Mr. Browne was reprimanded in writing and ordered to respond in writing to the letters, pay a fine of \$500 and costs of \$700, all by specified dates. Failure to comply by the specified dates will result in his suspension from membership. Failure to comply with all terms of the order by November 2, 1985 will result in his expulsion.

As previously reported in *CheckMark*, Mr. Browne was found guilty by the discipline committee of 12 charges of professional misconduct in respect of matters of professional competence.

The discipline committee ordered that Mr. Browne

- Be reprimanded in writing by the chairman of the hearing;
- Be assessed costs of \$4,000, to be paid within a specified time; and
- Be required to attend, in their entirety, three specified professional development courses within a prescribed time.

Mr. Browne failed to comply with the requirements of the order and, in accordance with its terms, has been suspended from membership. His continued non-compliance with the terms of the order for a further six months will result in his expulsion from membership.

As reported in the August 1987 issue of *CheckMark*, William Jermiah Browne, of Toronto, was suspended from rights and privileges of membership for failure to comply with the requirements of an order made by the discipline committee upon finding Mr. Browne guilty on twelve charges of professional misconduct.

The terms of the order provided that continued non-compliance for a period of six months from the date of suspension would result in expulsion.

Mr. Browne failed to comply with the requirements of the order, within the specified time and, accordingly, he has been expelled from membership.

## **CHARGE(S) LAID re William Jermiah Browne**

The Professional Conduct Committee hereby makes the following charge against William J. Browne, a member of the Institute:

1. THAT, the said William J. Browne, failed to promptly reply in writing to a letter from the Institute in respect of a matter of professional conduct, signed by the director of ethics and dated and sent February 19, 1987, in which a reply was specifically requested, contrary to Rule 104 of the Rules of Professional Conduct, approved June 15, 1981.

DATED at Toronto this 16<sup>th</sup> day of April, 1987.

J.R. BONES, FCA - CHAIRMAN  
PROFESSIONAL CONDUCT COMMITTEE

## **DISCIPLINE COMMITTEE re WILLIAM JERMAH BROWNE**

**DECISION AND ORDER IN THE MATTER OF:** A charge against WILLIAM JERMAH BROWNE, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct, approved June 15, 1981.

### **DECISION AND ORDER MADE AUGUST 17, 1987.**

#### DECISION

THAT the committee, having seen, heard and considered the evidence, finds William Jermaiah Browne guilty of the charge.

#### ORDER

IT IS ORDERED in respect of the charge that the costs and.

other sanctions noted below are to take effect when this Decision and Order becomes final under the bylaws:

1. THAT Mr. Browne be charged costs of \$750, to be remitted to the Institute within thirty (30) days.
2. THAT Mr. Browne be and he is hereby expelled from membership in *the Institute*.
3. THAT notice of the Decision herein and this Order, disclosing Mr. Browne's name, be given:
  - (a) by publication in Check Mark:
  - (b) to the Public Accountants Council for the Province of Ontario: and
  - (c) to the Canadian Institute of Chartered Accountants.

DATED AT TORONTO, THIS 11<sup>TH</sup> DAY OF MARCH, 1988  
BY ORDER OF THE DISCIPLINE COMMITTEE

B.W. STEPHENSON-SECRETARY  
TH DISCIPLINE COMMITTEE

## DISCIPLINE COMMITTEE re William Jbrmiah Browne

**REASONS FOR FINDINGS AND SANCTION IN A MATTER OF:** A charge against WILLIAM JBRMIAH BROWNE, a suspended member of the Institute, under Rule 104 of the Rules of Professional Conduct, approved June 15, 1981.

Upon the reading of the evidence and hearing of the evidence, the panel concluded that William Jermiah Browne had been requested to respond to a letter from the Institute, that the letter was received at his last known address and that he had not responded. Accordingly, the panel found that he was guilty under Rule 104 of the Rules of Professional Conduct.

In assessing *sanction*, the committee panel recognized that:

1. Mr. Browne did not appear at the hearing, showing a disregard for the conduct of affairs of the Institute;
2. The failure of a member to respond seriously impedes the *functions of* the Institute;
3. Mr. Browne has appeared before the discipline committee twice before and therefore recognizes the seriousness of the process, and has not complied with the Order of the discipline committee in his more recent visit.

Because of the above, the panel concluded that expulsion was the only appropriate sanction, coupled with full disclosure and recovery of a portion of the costs associated with the hearing.

J.G. KANE, FCA - CHAIRMAN  
THE DISCIPLINE COMMITTEE