

THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO

PROFESSIONAL CONDUCT TRIBUNAL

IN THE MATTER OF the Certified General Accountants Association of Ontario Act, 1983.

AND IN THE MATTER OF a complaint concerning Mr. Anthony Angers, a member of the Certified General Accountants Association of Ontario.

BETWEEN:

THE DISCIPLINE COMMITTEE OF THE CERTIFIED GENERAL
ACCOUNTANTS ASSOCIATION OF ONTARIO

- and -

MR. ANTHONY ANGERS

Members of the Tribunal: Ramesh Ramotar, CGA
Dan Coghlan, CGA
Janice Paul, CGA

Counsel: Larry Banack, for the Discipline Committee
Mr. Anthony Angers, on behalf of himself

Complainant: Certified General Accountants Association of Ontario

Defendant: Mr. Anthony Angers, CGA

Court Reporter: Networking Court Reporting Ltd.
Sheila Ayers

Witness: Ralph Palumbo, Director, Government Relations and Legislative Affairs, CGAAO

Pursuant to a notice of hearing dated February 5, 1999, Mr. Anthony Angers is charged with the following violations of the Code of Ethical Principles and Rules of Conduct:

Rule 610 – Requirement to Reply in Writing: A member shall promptly reply in writing to any request from the Association in which a written reply is specifically required.

Rule 611 - Assistance to the Board: A Member shall, when required, comply with the request of the Board or its committees in the exercise of its duties in matters of the appropriate CGA Act, the By-Laws or the Code of Ethical Principles and Rules of Conduct, and when required, produce any documents in the member's possession, custody, or control, subject to rules 201 and 104.2.

Particulars: Mr. Anthony Angers failed to reply to letters from Ralph Palumbo on behalf of the CGAAO dated February 3, 1998; April 22, 1998; May 22, 1998; and August 28, 1998.

Mr. Anthony Angers was absent from the hearing and did not appoint counsel or an agent to represent him, although duly notified of the date, time and place, and the charges against him. The particulars were read by Counsel for the Discipline Committee who then proceeded to call his first witness, Ralph Palumbo, Director, Government Relations and Legislative Affairs of the CGAAO.

Mr. Palumbo testified that the Association received a letter dated January 15, 1998 advising of the bankruptcy of Mr. Anthony Angers. The Association also received the statement of affairs from the Trustee in Bankruptcy. Mr. Palumbo further informed the Tribunal that he had written four letters to Mr. Angers on February 3, 1998, April 22, 1998, May 22, 1998, and August 28, 1998, requesting certain information. The letters were identified by Mr. Palumbo and introduced into evidence as part of Exhibit 1. Mr. Palumbo also testified that no

responses were received to any of the letters, despite his requests. Subsequently Mr. Anthony Angers was charged under Rules 610 & 611.

In answer to questions from members of the Tribunal, it was confirmed that Mr. Anthony Angers is in public practice with no insurance and was not registered with the Association for public practice.

The Tribunal also received and reviewed a letter by fax dated March 24, 1999 from Mr. Anthony Angers. In the letter, Mr. Angers admits that he did not reply to Mr. Palumbo's letters, refers to being depressed as a result of his bankruptcy, and indicates that he cannot attend the hearing. The letter was introduced as Exhibit 2.

Mr. Banack made submissions on behalf of the Discipline Committee to the effect that Mr. Anthony Angers was guilty of misconduct and breach of Rules 610 & 611 of the Code of Ethical Principles and Rules of Conduct. With respect to penalty, he submitted that the Tribunal should impose the following:

- - Suspension of one year and thereafter until securing a discharge in bankruptcy.
- - Reapplication after the one year suspension with evidence that all fees are paid up to the date of reapplication, register for public practice and that errors and omission insurance is obtained.
- - Cost to the Association of \$500.00
- - Outcome of the hearing to be published in the CGA Ontario Statements.
- - Surrender of Certificates to the Association.

DECISION

The Tribunal deliberated and decided unanimously that the following be imposed on Mr. Anthony Angers.

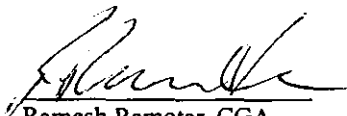
- Suspension of six months, and thereafter an indefinite suspension until the securing of a discharge of bankruptcy;
- Costs payable to the Association of \$500.00;
- Outcome of the hearing to published in the CGA Ontario Statements; and
- Surrender all Certificates to the Association.

In addition, the Tribunal imposed the following conditions for reinstatement to the Association:

- Reapplication may only be made after the six months suspension and after the discharge of bankruptcy is secured;
- Evidence must be provided that all fees are paid up to the date of reapplication; and
- Mr. Angers must register for public practice and obtain errors and omissions insurance.

REASONS FOR THE TRIBUNAL'S DECISION

The evidence of Mr. Palumbo indicates that Mr. Anthony Angers did not respond to Mr. Palumbo's letters, and Mr. Angers himself admits this in his letter to the Tribunal. This contravened Rules 610 and 611 set out above. These are not trivial contraventions, because compliance with such rules is vital to the self-regulation functions of the Association. In reaching our decision, we have considered a number of appropriate factors, including the standards set and expected of all CGAAO members.



Ramesh Ramotar, CGA
Chairman, Professional Conduct Tribunal
On Behalf of the Tribunal

RV
Date: June 16, 1999

NOTICE

The decision of a Professional Conduct Tribunal may be appealed to an Appeal Tribunal within sixty days of the date of the written decision of the Professional Conduct Tribunal. The notice of appeal must be in writing

addressed to the Executive Director, Certified General Accountants Association of Ontario, 240 Eglinton Avenue East, Toronto, Ontario M4P 1K8. The notice must contain the grounds for the appeal.