

**THE DISCIPLINE COMMITTEE OF CERTIFIED MANAGEMENT
ACCOUNTANTS OF ONTARIO**

Timothy Galvin, MBA, CMA, CA (Chair))	Tuesday, the 9 th day of
Veronica Dimitroff, CMA, CFE)	April, 2013
R. Anthony Warner, P.Eng., Consulting Engineer, F.E.C)	
(Public Member))	

IN THE MATTER of the *Certified Management Accountants Act, 2010*, Statutes of Ontario 2010, c.6, Schedule B, as amended (the "*Act*");

AND IN THE MATTER of a Hearing of a matter regarding the conduct of the Member as directed by the Complaints Committee of Certified Management Accountants of Ontario (the "Corporation") to be held according to the *Act* and Bylaws of the Corporation and the Rules of Procedure of the Discipline Committee of the Corporation.

B E T W E E N:

CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO

- and -

MEMBER

DECISION and ORDER

THIS HEARING, was heard at Victory Verbatim, Ernst & Young Tower, Suite 1700-222 Bay Street, Toronto, ON M5K 1H6 on April 9, 2013 by the Discipline Committee Hearing Panel.

ON READING the Notice of Hearing dated June 28, 2011, the Supplementary Notice of Hearing before the Discipline Committee, the Further Supplementary Notice of Hearing dated February 20, 2013, the Agreed Statement of Facts and the Joint Submission as to Penalty, and on hearing the submissions of counsel for the Certified Management Accountants of Ontario

("CMA Ontario") and counsel for the Member:

1. **THE DISCIPLINE COMMITTEE FINDS** that the Member engaged in professional misconduct within the meaning of subsection 1(2)(b) of the Professional Misconduct and Code of Professional Ethics Regulation and subsections 1(m), 1(w), and 20(2)(b) of the By-Laws of CMA Ontario in effect at the time of the misconduct, and breached subsections 2(1)(a), (b) and (c) and subsection 2(4)(b) of the Professional Misconduct and Code of Professional Ethics Regulation and subsections 1(m), 1(w), 19, 21(a)(i), 21(a)(ii), 21(a)(iii), 21(d)(ii), and 22 of the By-Laws of CMA Ontario, in effect at the time of the misconduct, in that:

- (a) In or around October 2000 and July 2001, the Member misrepresented his/her professional credentials to CMA Ontario by holding him/herself out as a Certified Human Resources Professional (CHRP), a designation that he/she has never had; and
- (b) In February and March 2010, the Member misrepresented his/her professional credentials to CMA Ontario by holding himself/herself out as a Certified Fraud Examiner (CFE), a designation that he/she has never had.

2. **THE DISCIPLINE COMMITTEE ORDERS**, under authority of paragraph 6 of section 35(4) of the *Certified Management Accountants Act, 2010*, that the Member be reprimanded and directs that the reprimand not be recorded in the registrar.

3. **THE DISCIPLINE COMMITTEE ORDERS**, under the authority of paragraph 11 of section 35(4) of the *Certified Management Accountants Act, 2010*, and in accordance with the provisions of Rule 15.6 of the Discipline Committee Rules of Procedure in effect at the commencement of this proceeding, that:


- a) Notice of the Decision and Order of the Discipline Committee and brief particulars of the professional misconduct be published, without disclosing the name of the Member, and distributed to the Board of Directors of CMA Ontario and to the members; and,
- b) The Decision and Order of the Discipline Committee together with the written reasons for the decision with brief particulars of the finding of professional misconduct, will be published, without disclosing the name of the Member, and maintained in the public area of the website of CMA Ontario.

The Discipline Committee determines that the disclosure of the name of the Member in the above noted publications is not required in the public interest and its disclosure would be unfair to the Member.

4. The Discipline Committee Orders, under the authority of paragraph 11 of section 35(5) *Certified Management Accountants Act, 2010*, and Rule 15.7 of the Discipline Committee Rules of Procedure in effect at the commencement of this proceeding, that this Decision and Order shall take effect on the date the Decision and Order is signed.

I, **Timothy Galvin**, sign this Order as Chair of the panel of the Discipline Committee on behalf of the members of the panel that heard this matter.

Dated at Hamilton this 24th day of APRIL, 2013



Chair, Discipline Committee panel

**THE DISCIPLINE COMMITTEE OF CERTIFIED MANAGEMENT
ACCOUNTANTS OF ONTARIO**

IN THE MATTER of the *Certified Managements Accountants Act, 2010*, Statutes of Ontario 2010, C.6, Schedule B, as amended (the "Act");

AND IN THE MATTER of a Hearing of a matter regarding the conduct of the Member as directed by Complaints Committee of Certified Management Accountants of Ontario (the "Corporation") to be held in accordance to the *Act* and Bylaws of the Corporation and the Rules of Procedure of the Discipline Committee of the Corporation.

BETWEEN:

CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO

(Applicant)

-and-

MEMBER

(Respondent)

REASONS OF THE DISCIPLINE COMMITTEE

The Discipline Committee held a Hearing at Victory Verbatim, Ernst & Young Tower, 17th Floor, 222 Bay Street, Toronto, Ontario M5K 1H6, on Tuesday, April 9, 2013, to hear evidence, submissions and argument, and to consider and to deliver its decision, respecting matters arising out of a complaint regarding the conduct of a member of Certified Management Accountants of Ontario.

The panel of the Discipline Committee conducting the hearing was composed of:

Timothy Galvin, MBA, CMA, CA (Chair)

Veronica Dimitroff, CMA, CFE

R. Anthony Warner, P.Eng., Consulting Engineer, FEC (Public Member)

Counsel for the Applicant was Bernard C. LeBlanc of Steinecke Maciura LeBlanc, Solicitors.

The Member ("the Respondent") was present in person and was represented by Mark Munro of Graydon Sheppard Professional Corporation, Barristers-at-Law.

Counsel for the Discipline Committee was John M. Banfill, Q.C.

Mr. LeBlanc tendered three Notices of Hearing addressed to the Respondent, the first of which was marked as **Exhibit 1**, was dated June 28, 2011; the second marked as **Exhibit 2**, was undated; and the third, marked as **Exhibit 3** was dated February 20, 2013.

Preliminary Matters

No objections were raised against the matter proceeding or as to the jurisdiction of the Discipline Committee. Such being the case, the hearing commenced.

Charges

Mr. LeBlanc advised at the outset that the complaints giving rise to the allegations contained in paragraphs 1(b) and 1(c) as set forth in Exhibit 3, being the Notice of Hearing dated February 20, 2013, would not be proceeded with and were withdrawn.

Mr. LeBlanc then proceeded to read the charges as set forth in the Notice of Hearing, Exhibit 1, as follows:

1. That the Member misrepresented his professional credentials over an extended time and with respect to multiple professions by, at various times, as noted in the parentheses below, holding himself out as having the following various professional credentials that he did not in fact have at those times:
 - (a) Certified Human Resources Professional (CHRP) (2000 and 2001); and
 - (b) Certified Fraud Examiner (CFE) (2010).

BY REASON OF the foregoing, it was alleged that the Respondent was guilty of professional misconduct as the term is defined in Section 2.2(b) of the Professional Misconduct and Code of Professional Ethics Regulation and was in breach of Sections 3.1(a), 3.1(b), 3.1(c), and 3.4(b) of that Regulation and Section 30 of the Bylaws of the Corporation.

Plea

The Respondent pleaded guilty to the charges set forth above.

Agreed Statement of Facts

Mr. LeBlanc tendered an Agreed Statement of Facts dated April 9, 2013, which was marked as **Exhibit 4** and signed by the Respondent and his counsel Mr. Munro and by Ms. Jennifer Cooper, Director of Professional Discipline and Prosecutor for the Corporation. The Respondent acknowledged and confirmed to the Discipline Committee his agreement with the content of the Agreed Statement of Facts.

Findings on the Charge

The Discipline Committee considered the Agreed Statement of Facts and in light of the Respondent's plea of guilty, found that the Respondent was guilty of professional misconduct within the meaning of Subsection 1(2)(b) of the Professional Misconduct and Code of Professional Ethics Regulation and Subsections 1(m), 1(w) and 20(2)(b) of the Bylaws of CMA Ontario in effect at the time of the misconduct, and breached subsections 2(1)(a), (b), and (c) and Subsection 2(4)(b) of the Professional Misconduct and Code of Professional Ethics Regulation and Subsections 1(m), 1(w), 19, 21(a)(i), 21(a)(ii), 21(a)(iii), 21(b)(ii) and 22 of the Bylaws of CMA Ontario in effect at the time of the misconduct in that:

- (a) in or around October 2000 and July 2001, the Member misrepresented his professional credentials to CMA Ontario by holding himself out as a Certified Human Resources Professional (CHRP), a designation that he has never had;
- (b) in February and March 2010, the Member misrepresented his professional credentials to CMA Ontario by holding himself out as a Certified Fraud Examiner (CFE), a designation that he has never had.

Penalty

Mr. LeBlanc tendered a "Joint Submission as to Penalty" dated April 9, 2013, executed by the Respondent and his counsel and by Ms. Jennifer Cooper on behalf of CMAO whereupon Mr. LeBlanc and Mr. Munro made further oral submissions to the Discipline Committee. Thereafter,

the Discipline Committee retired to consider the appropriate penalty. After carefully considering the Joint Submission of counsel as to penalty, the Discipline Committee determined that the penalty would be as follows:

- (a) The Discipline Committee issues, under the authority of paragraph 6 of section 35(4) of the Act the Reprimand delivered with this Order, and directs that such reprimand not be recorded on the Respondent's record.
- (b) Notice of the Decision and Order of the Discipline Committee and brief particulars of the professional conduct be published, without disclosing the name of the Respondent, and distributed to the Board of the Directors of CMA Ontario and to the Respondent; and
- (c) The Decision and Order of the Discipline Committee, together with the written Reasons for the Decision with brief particulars of the findings of professional misconduct will be published without disclosing the name of the Respondent, and maintained in the public area of the website of CMA Ontario.

The Discipline Committee determined that the disclosure of the name of the Respondent in the above publications is not required in the public interest and its disclosure would be unfair to the Respondent.

The Discipline Committee thanks the parties for their cooperation in this matter in bringing it to an acceptable disposition, both to each of them and to the Discipline Committee.

I, **Timothy Galvin**, sign this as Chair of the Panel of the Discipline Committee on behalf of the members of the Panel that heard this matter.

Dated at HAMILTON this 14TH day of May 2013.



Timothy Galvin, MBA, CMA, CA
Chair of the Panel of the Discipline Committee