

**IN THE MATTER OF a Proceeding under  
the *Certified General Accountants Act, 2010*  
and the Association's Bylaws**

**IN THE MATTER OF a Complaint against Laurel Clarry**

B E T W E E N:

The Discipline Committee of The Certified General Accountants Association of Ontario

- and -

Laurel Clarry

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**DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL**

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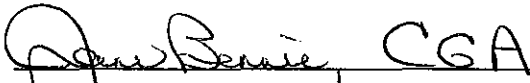
Members of the Professional Conduct Tribunal Panel:

Jane Bennie, CGA, Chair  
Alan Jones, CGA  
Kevin West, Public Representative

Pursuant to section 25, Article 9 of the Bylaws, the Professional Conduct Tribunal Panel has reviewed the Statement of Facts and Resolution proposed by the parties in this matter, signed by the Chair of the Discipline Committee, Sandy Whyte, FCGA, May 30, 2014 and signed by Laurel Clarry, June 13, 2014. The Professional Conduct Tribunal Panel accepts the attached proposal as set out by the parties. The attached proposal is hereby ratified.

Dated this 14<sup>th</sup> day of July, 2014

I, Jane Bennie, CGA, sign this Decision as Chair of the Panel of the Professional Conduct Tribunal on behalf of the members of the Panel that heard this matter.

  
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Jane Bennie, CGA

THE CERTIFIED GENERAL ACCOUNTANTS  
ASSOCIATION OF ONTARIO

IN THE MATTER OF A PROCEEDING UNDER SUBSECTION 36(1)  
OF THE CERTIFIED GENERAL ACCOUNTANTS ACT, 2010  
AND THE ASSOCIATION'S BYLAWS

IN THE MATTER OF Laurel Clarry, a member of The  
Certified General Accountants Association of Ontario

STATEMENT OF FACTS AND RESOLUTION

A. AGREED UPON STATEMENT OF FACTS

**Member Obligations to the Association to Report Compliance with Continuing  
Professional Development**

1. Rule 302 of the Code of Ethical Principles and Rules of Conduct (the "Code") requires members to undertake continuing education and professional development activities in accordance with the standards and policies established by The Certified General Accountants Association of Ontario (the "Association" or "CGA Ontario").
2. In accordance with the Association's standards and policies, you were required to accumulate 40 hours of continuing professional development ("CPD") in the calendar year 2012, of which 20 were required to be verifiable.
3. In accordance with the Association's standards and policies, you were also required to complete an annual declaration (the "CPD Declaration") advising the Association whether or not you were compliant with the CPD obligation for the prior calendar year (the "CPD Reporting Requirement").
4. On or about 31 March 2013, you filed a declaration with the Association confirming that you were compliant with the CPD Reporting Requirement for the calendar year 2012.
5. As a result of an audit of your CPD Declaration, it was discovered that you were not, in fact, compliant with the CPD Reporting Requirement for the calendar year 2012 and that your representation to the Association through your CPD Declaration that you were compliant was untrue.

6. In accordance with the Code Principle on Deceptive Information, members shall not be associated with any information that the member knows, or ought to know, to be false or misleading, whether by statement or omission.
7. In filing a false CPD Declaration indicating that you were compliant with the CPD Reporting Requirement, you were in breach of the Code provision on Deceptive Information.
8. Your conduct amounted to professional misconduct.

**B. AGREED UPON RESOLUTION**

1. You recognize that it was contrary to the Code for you to file a false CPD Declaration with the Association.
2. You agree that your conduct amounted to a violation of the Code Principle on Deceptive Information.
3. You accept a reprimand from the Association as a result of your breach of the Code.
4. As a term of settlement, you agree that you will be subject to an audit of your CPD Declaration for the calendar years 2014, 2015 and 2016.
5. You understand that the discipline committee (the "Committee") is not seeking any costs payable from you. However, you understand that if you do not accept this proposed agreed resolution, the matter will proceed to a disciplinary hearing before the Professional Conduct Tribunal (the "Tribunal") and the Committee will be seeking costs of that hearing from you. Further, you understand that the Committee is not restricted to seeking a reprimand and may request the Tribunal to impose such other or additional measures of penalty as is warranted.
6. You understand and agree that the terms of the resolution will be published in Statements in print and online and the full resolution will be posted on the Association's website.
7. You understand that, after a ten day waiting period from the date of acceptance of this proposed agreed resolution, the Committee will present this resolution to the Tribunal. The Tribunal may accept or reject the resolution. If it accepts the resolution of the complaint, such ratification shall be the final disposition of the complaint. Where the Tribunal refuses to accept the proposed agreed resolution, it may grant the Committee an opportunity to return before it within 10 days or such other reasonable time as shall be stipulated by the Tribunal, with an amended proposed agreed resolution. Where the Tribunal refuses to ratify a proposed agreed resolution and does not grant the Committee an opportunity to return



before it with an amended proposed agreed resolution, a Tribunal panel of three members shall be appointed to conduct a formal hearing pursuant to sections 20 and 28 of Article 9 of the Association's bylaws.

- 8. You further understand that if you and the Committee are unable to resolve this complaint through an agreed upon resolution process, the matter will be referred to the Tribunal for a hearing.

I hereby agree to the above statement of facts and resolution.

Date of Offer:

Name:

30 May 2014

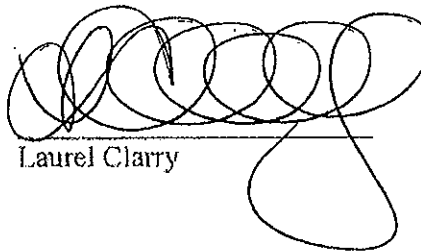


Sandy Whyte, FCGA  
Chair, Discipline Committee

Date of Acceptance:

Name:

June 13  
2014



Laurel Clarry