

**IN THE MATTER OF the Certified General Accountants of Ontario  
AND IN THE MATTER OF a complaint against Paul Drouillard**

BETWEEN:

**THE DISCIPLINE COMMITTEE**

**- and -**

**PAUL DROUILLARD**

**DECISION OF THE CGAO PROFESSIONAL CONDUCT TRIBUNAL**

Pursuant to Article 9, s.5(i) of By Law Four, the Tribunal hereby accepts the resolution of the complaint proposed by the parties, as outlined in the Agreed Upon Statement of Facts and the Agreed Upon Resolution executed by the parties.

Dated this 3<sup>rd</sup> day of April, 2008

  
Betty Kuchta

## STATEMENT OF FACTS AND RESOLUTION

### A. AGREED UPON STATEMENT OF FACTS

1. From 2004 to 2006, I provided professional services to Dayle Wilson, to Reg Wilson and to Wilson and Associates.
2. Those professional services included the preparation of the Wilsons' personal income tax returns for 2004, a review and revision of their income statement for 2004, electronic filing of their 2004 returns, assistance in 2004 with an audit by the Canada Revenue Agency of the years 2000 to 2002 inclusive, the 2005 income statement and Dayle Wilson's 2005 income tax returns.
3. By early 2006 there were disagreements between Reg and Dayle Wilson as to their percentage income in Wilson and Associates.
4. Further in early 2006, to my knowledge, Reg Wilson left the home in which he had resided with Dayle Wilson and divorce proceedings were commenced.
5. By the summer of 2006, I was still acting for both Dayle and Reg Wilson and their business in an attempt to assist all parties.
6. I was receiving conflicting information from Dayle Wilson and from Reg Wilson about how they wished to proceed, including conflicting positions on their income split from their business.
7. When it became apparent in early 2006 that there was disagreement and animosity between Dayle and Reg Wilson, I should have removed myself as the accountant for either one of them or both of them or obtained their written informed consent to continuing to act for both of them in order to avoid a conflict of interest or the perception of a conflict of interest. *I VERBALLY TOLD DAYLE THAT I WOULD NOT PROVIDE HER ANY FURTHER SERVICE.*
8. I admit that my long standing friendship with Dayle and Reg Wilson caused me to remain involved for both of them longer than I should have, as I thought I was providing assistance to both of them in resolving these accounting issues.

B.           **AGREED UPON RESOLUTION**

1. I accept that, after Reg Wilson moved from the matrimonial home and acrimonious divorce proceedings were commenced and when disagreements developed between Reg and Dayle Wilson over Wilson and Associates, I should have resigned as the accountant for one or both of Dayle and Reg Wilson or obtained their informed written consent to my continued provision of professional services.
2. I understand that continuing to act for both Dayle and Reg Wilson after early 2006 may have led to me being affected by influences that compromised professional judgment and objectivity or may have caused a reasonable informed person to believe that my objectivity may have been compromised.
3. I accept that in not resigning in early 2006 or obtaining the consent noted above that I have violated Rule 202 – Independence – which provides: “Independence requires (a) Independence of Mind – The state of mind that permits the provision of an opinion without being affected by influences that compromise professional judgment, allowing an individual to act with integrity, and exercise objectivity and professional skepticism; and (b) Independence in Appearance – The avoidance of facts and circumstances that are so significant that a reasonable and informed third party, having knowledge of all relevant information, including safeguards applied, would reasonably conclude a member, firm, or a member of the assurance team’s, integrity, objectivity or professional skepticism had been compromised.”
4. I accept a reprimand from the Tribunal as a result of my violation of Rule 202 of the *Code of Ethical Principles and Rules of Conduct*.
5. I agree to pay a fine of \$500. I understand that the committee is not seeking any costs payable from me. However, I understand that if I do not accept this resolution, the committee will be seeking costs, including the costs of a hearing before the Professional Conduct Tribunal.
6. I understand that, as this will be a reprimand from the Tribunal, it will be published as required by Article 9, section 21 of By-Law Four.
7. I understand that, after a ten day waiting period from the date of acceptance of this proposed resolution, the Committee will present this proposed agreed resolution of this complaint to the Professional Conduct Tribunal. The Tribunal may accept or reject the resolution. If it accepts the resolution of the complaint, this ratification shall be the final disposition of the complaint. Where the Tribunal refuses to accept the proposed resolution, it may grant this 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 resolution and does not grant the committee an opportunity to return before it with an amended proposed agreed resolution, a Professional Conduct Tribunal panel of three members shall be appointed to conduct a formal hearing pursuant to sections 9 and 12 of Article 9 of By-Law Four.

8. I further understand that if the committee and I are unable to resolve this complaint through an agreed upon resolution process, the matter will be referred to the Professional Conduct Tribunal for a hearing.

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

Date of Offer:

Name:

8 February 2008

Peter Luska

Chair, Discipline Committee

Date of Acceptance:

Name:

FEB. 15/08

Paul Drouillard

Paul Drouillard, CGA

THE ATTACHED LETTER  
MUST BE FORWARDED WITH  
THIS DOCUMENTATION TO THE  
PROFESSIONAL CONDUCT TRIBUNAL