

**IN THE MATTER OF a Proceeding under
The certified General Accountants of Ontario Act, 1983**

IN THE MATTER OF a Complaint against Kenneth J Grant, CGA

BETWEEN:

The Discipline Committee of the Certified General Accountants of Ontario

- and -

Kenneth J Grant, CGA

DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL

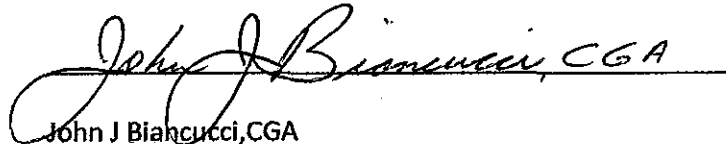
Members of the Professional Conduct Tribunal Panel:

John J Biancucci, CGA, Chair
Jane Bennie, CGA
Thomas Dastous, Public Representative

Pursuant to section 9, Article 9 of By-Law Four, 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 Shirley Tom, CGA on the 15th of September 2009 and signed by Kenneth J Grant, CGA on the 29th of September 2009. The Professional Conduct Tribunal Panel accepts the attached proposal as set out by the parties. The attached proposal is hereby ratified.

Dated this 19th day of November, 2009

I, John J Biancucci, 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.


John J Biancucci, CGA

STATEMENT OF FACTS AND RESOLUTION

A. AGREED UPON STATEMENT OF FACTS

1. In each of April, May and June 2009 I placed an advertisement in a local newspaper, the EMC, advertising my services in the Ottawa area (the "Advertisements").
2. The Advertisements were headed "INCOME TAX – POWERS OF ATTORNEY – WILLS". The Advertisements listed the following services:
 - Late Income Tax Returns
 - CRA Dispute Resolution
 - G.S.T.
 - Personal, Small Business, Self Employed, Incorporated
 - Estates
 - Powers of Attorney, Financial Health
 - Wills
 - Credit Card Negotiated Settlements
3. I noted in the Advertisements that I was a Certified General Accountant by using the initials C.G.A. after my name.
4. I am not registered with the Association in professional practice.
5. I have been retired since 2002.
6. I described myself in the Advertisements as "Ken Grant & Associates".
7. I do not have any employees and am not associated in any manner with any professionals.
8. Rule 509 of the Code of Ethical Principles and Rules of Conduct (the "Code") provides that a member shall not seek to obtain clients by advertising or other form of solicitation which is false or deceptive.
9. Rule 510(d) of the Code provides that a firm name may use the addition of "& Co." or other similar term only where the member employs staff or where the number of partners exceeds that named in the firm name.
10. I used "& Associates" in the Advertisements even though I did not have any associates or employees.

11. The Code defines a “professional practice” as “a proprietorship, partnership, limited liability partnership or professional corporation that provides professional services.”
12. The Code further defines “professional services” as “any accounting, assurance, taxation services, management advisory or consulting services or other related services as may from time to time be recognized by the Association that is performed or offered to be performed by a member for a client or employer, whether or not the member asserts membership in the Association.”
10. In the Advertisements, I purported to offer professional services to the public. By offering professional services, I was operating a professional practice, as defined by the Code.
11. Rule 514 of the Code requires a member engaged in a professional practice to register with the Association.
12. I did not register in professional practice with the Association.
13. I was not permitted by the Association to offer the professional services I was representing I could provide.
14. Rule 515 of the Code requires a member engaged in a professional practice to adhere to the practice inspection requirements of the Association.
15. I did not undergo a practice inspection with the Association.
16. Rule 516 of the Code requires a member engaged in a professional practice to maintain professional liability insurance.
17. I did not maintain professional liability insurance.
18. I advised the Association when it contacted me concerning the Advertisements that I was retired and that I did not have any clients.
19. I intended to use the Advertisements to gauge the demand for services and, if demand was adequate, to register in professional practice.
20. I used the term “& Associates” in the Advertisements and I intended to refer potential clients to seek the assistance of lawyers, trustees or investment brokers as their situation dictated.
21. I did not obtain clients or do work for clients as a result of the Advertisements or otherwise. I do not have any clients and remain retired.

B. AGREED UPON RESOLUTION

1. I recognize that it was contrary to the Code for me to represent that I could provide professional services when I was not registered with the Association to do so.
2. I agree that in offering professional services to the public through the Advertisements, I was required to register in public practice and I did not do so.
3. I agree that in offering professional services to the public, I was required to comply with the Association's practice inspection program and I did not do so.
4. I agree that in offering professional services to the public, I was required to maintain professional liability insurance and I did not do so.
5. I agree that in suggesting to the public that I could offer professional services, I used advertising that was false or deceptive.
6. I agree that using the term "& Associates" in the Advertisements I suggested to the public that I had individuals with whom I was associated or whom I employed when I did not have any employees or associates and that that representation was false or deceptive.
7. I agree that my conduct amounted to a violation of Rules 509, 510(d) 514, 515 and 516 of the Code.
8. I accept a reprimand from in the Association as a result of my breaches of the Code.
9. I accept a fine of \$2,500 as a result of my breaches of the Code.
10. 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.
11. I understand that, as required by By-Law Four, the terms of the resolution and the reprimand will be published in Statements.
12. 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.

- 13. 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:

15 September 2009

Name:

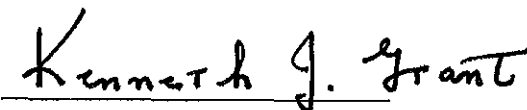


Shirley Tom, CGA
Chair, Discipline Committee

Date of Acceptance:

September 29, 2009

Name:



Kenneth Grant, CGA

⁸
2500 payment