

**IN THE MATTER OF a Proceeding under
the *Certified General Accountants Act, 2010***

IN THE MATTER OF a Complaint against Cem Kusoglu CGA

BETWEEN:

The Discipline Committee of The Certified General Accountants Association of Ontario

- and -

Cem Kusoglu CGA

DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL

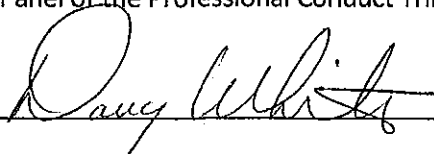
Members of the Professional Conduct Tribunal Panel:

Doug White, CGA, Chair
Robert Haliburton, CGA
Victoria Corbett, 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 May 17, 2010 and signed by Cem Kusoglu CGA on May 23, 2010. The Professional Conduct Tribunal Panel has also reviewed its own decision dated July 23, 2010 along with the additional submissions by Ms. Jolley as contained in a letter dated July 30, 2010. The Professional Conduct Tribunal Panel accepts the attached proposal as set out by the parties. The attached proposal is hereby ratified.

Dated this *20th* day of *October*, 2010

I, Doug White 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.



Doug White CGA

STATEMENT OF FACTS AND RESOLUTION

A. AGREED UPON STATEMENT OF FACTS

1. I became a member of CGA Ontario in 2008.
2. I did not register with the Association for a personal income tax preparation practice or a full public practice until March 2010, after a complaint was made to CGA Ontario concerning my practice.
3. While I registered for full public practice with the Association in March 2010, I had not and have not completed the necessary courses to qualify to prepare financial statements on my own.
4. In February 2010 I operated a website, www.ckaccounting.ca. On the website, I indicated that I offered financial statement preparation to the public.
5. In February 2010 I also posted information about my practice on the www.linkedin.com website at www.linkedin.com/pub/com-kusoglu/15/614/570. On the linkedin website, I represented that as "Accountant Manager" of CK Accounting & Tax I performed financial statement preparation for small businesses. I also noted that my interests included financial statement preparation.
6. I used my CGA designation on my www.ckaccounting.ca website and noted on my linkedin information that I was a member of CGA Ontario.
7. The Code of Ethical Principles and Rules of Conduct (the "Code") defines a "professional practice" as "a proprietorship, partnership, limited liability partnership or professional corporation that provides professional services."
8. 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."
9. On the linkedin website, I represented that I was permitted to and did prepare financial statements.
10. On my website, 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 until after the complaint was received.
13. I was not permitted by the Association to offer the professional services I was representing I could provide.
14. Rule 516 of the Code requires a member engaged in a professional practice to maintain professional liability insurance.
15. I did not maintain professional liability insurance until I registered for public practice in March 2010 after this complaint was considered.
16. Rule 509 of the Code prohibits members from seeking to obtain clients by advertising or other form of solicitation that is false or deceptive.
17. My representation that I could offer financial statement preparation for small businesses was false and deceptive.
18. I advised the Association that I did not in fact prepare compiled financial statements or conduct review of audit activities, despite the representations I made on my website and on the linkedin website.
19. Despite being contacted by the Association, I did not remove the references to financial statements on the various websites.
20. As of 17 May 2010 my www.ckaccounting.ca website still indicated that I offered financial statement preparation to the public, even though I have not completed the necessary courses to carry on a public practice.
21. As of 17 May 2010 my linkedin page still indicated that I prepared financial statements for small businesses.

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 internet, I was required to register in public practice and I did not do so.

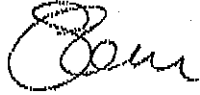
3. I agree that in offering professional services to the public, I was required to maintain professional liability insurance and I did not do so until mid March 2010 after the complaint was received.
4. I agree that in advising the public that I could offer professional services, I used advertising that was false or deceptive.
5. I agree that my conduct amounted to a violation of Rules 509 and 514 of the Code.
6. I agree that at the time of the representations on the internet in February 2010, my conduct would also have amounted to a violation of Rule 516.
7. I accept a reprimand from the Association as a result of my breaches of the Code.
8. I accept a fine of \$1,000 as a result of my breaches of the Code.
9. 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.
10. I understand that, as required by By-Law Four, the terms of the resolution and the reprimand will be published in Statements.
11. 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.
12. 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:

17 May 2010

Name:

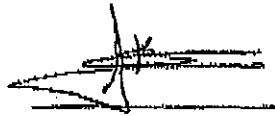


Shirley Tom, CGA
Chair, Discipline Committee

Date of Acceptance:

May 23, 2010

Name:



Cem Kusoglu, CGA