

**IN THE MATTER OF a Proceeding under
the *Certified General Accountants of Ontario Act, 1983***

IN THE MATTER OF a Complaint against Tanveer Mansoor

B E T W E E N:

The Discipline Committee of the CGAO

- and -

Tanveer Mansoor

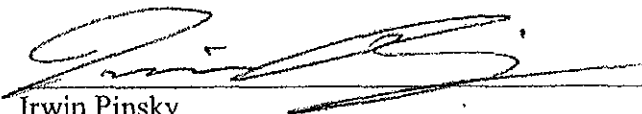
DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL

Members of the Tribunal Panel:

Irwin Pinsky, CGA, Chair
Victoria Corbett, Public Representative
Lance Rieger, CGA

Pursuant to section 9, Article 9 of By-Law Four, the Professional Conduct Tribunal has reviewed the Statement of Facts and the Resolution proposed by the parties in this matter (signed by the Chair of the Discipline Committee on June 22, 2009 and signed by Tanveer Mansoor on June 22, 2009). The Tribunal accepts the proposal as set out by the parties, the proposal is hereby ratified.

Dated this 30th day of July, 2009

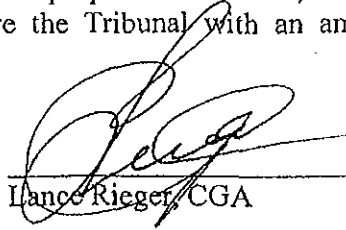

Irwin Pinsky
(for the Tribunal)

I concur with the decision of the Chair, Irwin Pinsky.

“Victoria Corbett”

Victoria Corbett, Public Representative

I dissent. I would have refused to accept the proposed resolution, and granted the Discipline Committee an opportunity to return before the Tribunal with an amended proposed agreed resolution.



Lance Rieger, CGA

STATEMENT OF FACTS AND RESOLUTION

A. AGREED UPON STATEMENT OF FACTS

1. From at least 20 October 2005 to January 2009 I operated a website, aamsolutions.com (the "Website").
2. On the Website, I noted that I was a CGA and described my business as providing "Solutions to all your Accounting, Administrative and Money Needs".
3. On the related blog, aamsolutions.blogspot.com, I noted that I was a Certified General Accountant and ran A A M Solutions, my management consultancy firm, in Mississauga, Ontario.
4. On the Website, the following services were offered:
 - a. Full-service accounting services;
 - b. Tax preparation for all your personal and business needs;
 - c. Tax planning and return preparation;
 - d. Corporate tax;
 - e. Accounting – bookkeeping, cost accounting, compilation, financial analysis and GST/PST filing;
 - f. Taxation – audit and appeal assistance, corporate and personal tax returns, corporate tax planning and individual tax planning; and
 - g. A range of professional accounting services.
5. The website also indicated that AAM Solutions was a progressive accounting and management consultancy firm to find solutions for all your accounting, administrative, management and money matters and even beyond. Our firm specializes in small and medium sized businesses and individuals to minimize their taxes and meet their financial goals...
6. The Website also indicated under "Accounting Services" that I, through AAM Solutions, provided accounting, cost accounting, CFO and Controllership Services. The Website stated "Providing meaningful financial information to our clients on a timely and accurate basis is a commitment that we feel cannot be compromised. We can provide your business with special project support, accounting and controllership services, interim accounting management services, monthly closing support, forecasting and budgeting, feasibility studies, financial statements, financial planning, cash management, and analysis of manufacturing and overhead costs."
7. Rule 509 of the Code provides that a member shall not seek to obtain clients by advertising or other form of solicitation which is false or deceptive.

8. The Code defines a “professional practice” as “a proprietorship, partnership, limited liability partnership or professional corporation that provides professional services.”
9. 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. 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.
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 about the Website in January 2009 that the website was outdated and had no current contact information. I removed the Website once the Association contacted me.
19. I advised the Association, in response to its investigation, that the Website was created “some time back when I was planning to open my tax and accounting practice... However, the idea of starting the practice was never materialized.... I did not realize that presence of the website itself can be a potential violation of the code of conduct and I apologize for this oversight.”

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 on the Website, 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 my conduct amounted to a violation of Rules 509, 514, 515 and 516 of the Code.
7. I accept a reprimand from in the Association as a result of my breaches of the Code.
8. I accept a fine of \$2,000 as a result of my breaches of the Code.
9. I agree to use my best efforts to remove the blogspot posted by me, presently found at <http://aamsolutions.blogspot.com>.
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.

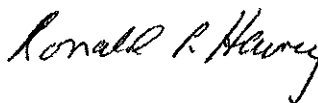
Where the Tribunal refuses to ratify a proposed resolution and does not grant the committee an opportunity to return before it with an amended proposed agreed resolution, a Professional Conduct Tribunal panel of three members shall be appointed to conduct a formal hearing pursuant to sections 9 and 12 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:

Name:



2 June 2009

Ronald P. Harvey, CGA
Chair, Discipline Committee

Date of Acceptance:

Name:

22 June 2009



Tanveer Mansoor, CGA