

**THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO**

IN THE MATTER OF John R. Page, a member of the Certified General Accountants Association of Ontario, arising from the hearing conducted before a Professional Conduct Tribunal on June 18, 1996.

Members of the Tribunal: Ramesh Ramotar, CGA
Fred Pritchard, CGA
Louise McNeely, CGA

Counsel: Larry Banack, for the Discipline Committee

Defendant: John R. Page, CGA

Complainant: Corbett's Wholesale Ltd.

Discipline Committee: Edeltrudy Kraker, CGA

Court Reporter: Networking Court Reporting Ltd.
Lennox T. Brown

Witness: Milford Masters, CGA - Director

Pursuant to a notice of hearing dated June 5, 1996, Mr. John R. Page was charged with the following violations of the Code of Ethics and Rules of Professional Conduct:

Rule 203 - Due Care: A Member shall perform professional services with due care.

Rule 207 - Acknowledged Standards of the Profession: A member shall adhere to the acknowledged standards of the profession.

Rule 218 - Right to take Cognizance: A member shall respect the right of any client to have access to the documents that are an integral part of the client's records and to obtain copies of those documents.

The particulars alleged against Mr. John R. Page were agreed as the statement of fact and a joint submission was made.

Counsel for the discipline committee made note of the error on the notice of hearing and that a second notice was sent June 5, 1996.

Mr. John R. Page did not respond to correspondence sent to the member from the discipline committee.

There was an agreement of guilt and a consent to terms:

1. Fine of \$1500.
2. Client files to be returned by courier on or before June 18, 1996.
3. Mr. Page must cooperate to reasonable requests from succeeding accountant on a no fee basis.
4. Compensatory order for payment to the client of \$6,500 for duplication of effort of new accountant.
 - payment to be made to Ms. Reeve within one week.
 - receipt of client to Certified General Accountants Association of Ontario within two weeks.
5. Mr. Page to participate in peer review within three months, paid by him in the usual course.
6. Mr. Page to take two continuing education courses in the areas of financial statements, spread sheet programs and accounting programs as approved by the director of education and successfully complete with a passing grade within eighteen months.

7. Outcome of this hearing to be published in statements in ordinary course.
8. Mr. Page to make contribution payment of cost \$500.
9. The fine and cost shall be paid by July 1, 1996.

TRIBUNAL DECISION:

The tribunal unanimously found Mr. John R. Page guilty of breach of Rules 203, 207 and 218 under the Code of Ethics and Rules of Professional Conduct by the agreement of guilt.

Disciplinary Actions:

The disciplinary actions are those as agreed upon in the admission of guilt and the joint submission in items 1 to 9 above.

This decision is to be filed in accordance with Section 19 of the Statutory Powers Procedures with the Ontario Court of Justice (General Division) by the Certified general Accountants Association of Ontario.

Notice of right to appeal:

The decision of a Professional Tribunal may be appealed to an Appeal Tribunal provided it is done in writing within sixty (60) days of the date of the Professional Conducts Tribunal's written decision. Appeals must be in writing and addressed to the Executive Director, Certified General Accountants Association of Ontario, 240 Eglinton Avenue East, Toronto, Ontario M4P 1K8. The notice shall contain grounds for the appeal which are confined to: in fact, errors in interpretation of the Code, error in procedure, or error in sentence.



Ramesh Ramotar, CGA

Chairman, Professional Conduct Tribunal

Date: June 18, 1996

cc: Fred Pritchard, CGA
Member, Professional Conduct Tribunal

Louise McNeely, CGA
Member, Professional Conduct Tribunal