

**THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO**

PROFESSIONAL CONDUCT TRIBUNAL

**IN THE MATTER OF By-Law Four of the Certified
General Accountants Association of Ontario;**

**AND IN THE MATTER OF ANN SNOW, a student
of the program of Professional Studies of the
Certified General Accountants Association of Ontario**

B E T W E E N:

**THE DISCIPLINE COMMITTEE OF THE CERTIFIED
GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO**

- and -

ANN SNOW

Members of the Tribunal

Donn G. Martinson, CGA, Chair
Janice M. Charko, CGA, CFP
Fred J. Pritchard, CGA

Appearances

Karen Jolley for the Discipline Committee
Ann Snow, representing herself

DECISION

This case involves a complaint against Ann Snow, which the Discipline Committee of the Certified General Accountants Association of Ontario (CGAAO) has referred to a Professional Conduct Tribunal.

Ms. Snow was duly served with a notice of hearing dated March 14, 2001. The notice of hearing sets out that Ms. Snow is charged with violating the following provisions of the *Code of Ethics and Rules of Professional Conduct*.

Rule 101 - Discredit

A member shall not permit the member's firm name or the member's name to be used with, participate in, or knowingly provide services, to any practice, pronouncement, or act that would be of a nature to discredit the profession.

Rule 102 - Unlawful Activity

A member shall not permit the member's firm name or the member's name to be used with, participate in, or provide services to, any activity that the member knows, or which a reasonably prudent person would believe, to be unlawful.

Rule 606 - Detrimental Actions

(a) A member shall not participate in any action that is detrimental to the Association or the profession.

The notice of hearing alleges that Ms. Snow misappropriated approximately \$20,000 belonging to her employer, The Michener Institute for Applied Health Sciences.

The hearing in this matter was held on Wednesday, May 23, 2001. Ms. Snow was aware of her right to counsel and chose to represent herself.

Three exhibits were entered into evidence by Ms. Jolley. One exhibit contained documents related to the charges against Ms. Snow, a second provided examples of similar cases that were used to support the penalties requested by the Discipline Committee and the third was an agreed statement of facts signed by Ms. Snow and the Discipline Committee.

One of the paragraphs in the agreed statement of facts mentioned that Ms. Snow misappropriated between \$15,000 and \$20,000 for at least 24 months from the laundry machines belonging to her employer, The Michener Institute for Applied Health Sciences.

Ms. Jolley requested the Tribunal to impose the following penalties on Ms. Snow:

- expel her from the program of professional studies of the CGAAO
- require her to pay costs of the hearing in the amount of \$1000
- publish her expulsion in *Statements* and an appropriate local newspaper

In response to the requested penalties, Ms. Snow:

- did not contest the expulsion, costs or publication in *Statements*
- did ask that no publication be made in a local newspaper

The Tribunal finds that Ms. Snow's behaviour violated all of the Rules listed above. Based on the submissions from both parties, there is no doubt that Ms. Snow engaged in unlawful activities and committed a significant breach of trust. Impacted by this breach of trust are her former employer (evidenced by the formal complaint received by the Discipline Committee), the student membership of the CGAAO, the CGAAO itself and the profession. Also damaged is the professional designation of which Ms. Snow was aspiring to become a member.

The Tribunal recognizes that Ms. Snow is following an agreed repayment schedule with her former employer to make full restitution plus interest, that she cooperated fully with the Discipline Committee and exhibited much remorse about her inappropriate behaviour in her communication with the Discipline Committee and at the hearing. However, the CGAAO must exercise its self-regulation and self-discipline obligation in a serious, fair and responsible manner and must be seen by students, members and the public to be doing so as well. Because of the severity of Ms. Snow's unacceptable behaviour and breach of trust, her behaviour cannot be condoned by the CGAAO and she should not remain a student in the program of professional studies of the Association. Her expulsion shall be published in the CGAAO *Statements*.

Although Ms. Jolley argued, based on the case examples included in her submission, that Ms. Snow's expulsion should be published in a local newspaper, the Tribunal has concluded that would be excessive. In this instance, we believe the publication of this decision in CGAAO *Statements* only will provide a sufficient deterrent to other students and members from engaging in similar unlawful activities, given that expulsion is the ultimate penalty.

Therefore, we direct that:

- (1) Ms. Snow be expelled from the program of Professional Studies of the CGAAO;
- (2) Ms. Snow pay costs of the hearing in the amount of \$1,000; and
- (3) this decision be published in the CGAAO *Statements*.

DATED at Belleville this 26th day of June, 2001



Donn Martinson, CGA, Chair
On behalf of the Tribunal

APPEAL NOTICE

The decision of a Professional Conduct Tribunal may be appealed to an Appeal Tribunal within sixty days of the date of the written decision of the Professional Conduct Tribunal. The notice of appeal must be in writing, addressed to the Executive Director, Certified General Accountants Association of Ontario, 240 Eglinton Avenue East, Toronto, Ontario M4P 1K8. The notice must contain the grounds for the Appeal.