

**IN THE MATTER OF a Proceeding under
the *Certified General Accountants Act, 2010*
and the Association's Bylaws**

IN THE MATTER OF a Complaint against Joseph Soussan, CGA

BETWEEN:

The Discipline Committee of The Certified General Accountants Association of Ontario

- and -

Joseph Soussan, CGA

DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL

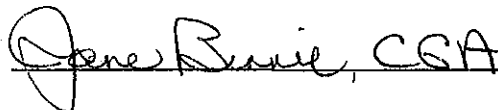
Members of the Professional Conduct Tribunal Panel:

Jane Bennie, CGA, Chair
Robert Haliburton, CGA
Catherine Kenwell, Public Representative

Pursuant to section 25, Article 9 of the Bylaws, 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 Pierre Bocti, FCGA, May 9, 2012 and signed by Joseph Soussan, CGA, May 31, 2012. The Professional Conduct Tribunal Panel accepts the attached proposal as set out by the parties. The attached proposal is hereby ratified.

Dated this 13th day of June, 2012

I, Jane Bennie, 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.



Jane Bennie, CGA

**THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO**

**IN THE MATTER OF A PROCEEDING UNDER SUBSECTION 36(1)
OF THE CERTIFIED GENERAL ACCOUNTANTS ACT, 2010
AND THE ASSOCIATION'S BYLAWS**

**IN THE MATTER OF Joseph Soussan, a member of the
Certified General Accountants Association of Ontario**

STATEMENT OF FACTS AND RESOLUTION

A. AGREED UPON STATEMENT OF FACTS

1. I became a member of CGA Ontario in 1997.
2. My CGA Ontario certificate number is 12353 and my CGA Canada certificate number is 336826.
3. In or about June 2011 Joe Hogan ("Hogan") contacted me concerning his U.S. tax situation.
4. I researched the issues presented by Hogan and gave him my verbal advice by telephone on or about 6 July 2011.
5. Thereafter a dispute developed between me and Hogan concerning his refusal to pay for the services rendered.
6. In the course of attempting to obtain payment from Hogan, I advised Hogan that "I intend to bring your lack of ethics/integrity to the attention your colleagues and professional associations. You are warned. Simply, because – as VP of your org. and now that you are 40 years of age .. it is high time you act decently." [sic]
7. Thereafter I contacted Hogan's professional colleague, Andrea Jones ("Jones"), who was Operations Manager at MGI Securities, where Hogan worked.
8. I copied Jones on my email to Hogan entitled "re outstanding invoice for Mr. Joe Hogan". I noted in the email, among other things, that "I trust that you can now comfortably pay the invoice in full as provided to you – and that I will not be compelled to litigate you in small claims court for the amount owing or take other action as already discussed."
9. The Association's Code of Ethical Principles and Rules of Conduct (the "Code") on Trust and Duties states:

Members shall act in the interest of their clients, employers, and interested third parties, and shall be prepared to sacrifice their self-interest to do so. Members shall honour the trust bestowed on them by others, and shall not use their privileged position without their principal's knowledge and consent. Members shall strive to be independent of mind and in appearance.

10. In contacting a professional colleague of my client and advising that colleague that my client had not paid my invoice to him and that I would sue him if he did not pay, I put my interest ahead of that of my client in violation of my obligation of Trust and Duties.

11. The Code on Responsibilities to the Profession states:

Members shall always act in accordance with the duties and responsibilities associated with being members of the profession and shall carry on work in a manner that will enhance the image of the profession and the Association.

12. By contacting a professional colleague of my client and advising that colleague that my client had not paid my invoice to him and that I would sue him if he did not pay, I did not act in a manner that enhanced the image of the profession or the Association.

13. My conduct amounted to professional misconduct and conduct unbecoming a certified general accountant.

B. AGREED UPON RESOLUTION

1. I recognize that it was contrary to the Code for me to contact a colleague of my client and advising that third party about a billing dispute between me and my client and advising my client's colleague that I intended to sue my client if my client did not pay me the amount in dispute.

2. I agree that my conduct amounted to a violation of Principle on Trust and Duties in the Code.

3. I agree that my conduct amounted to a violation of the Principle on Responsibilities to the Profession in the Code.

4. I accept a reprimand as a result of my breaches of the Code.

5. I agree to enroll in and pass within six months of the ratification of this resolution a course offered online by CGA Canada entitled "Professional and Personal Ethics in Organizations", which may then be credited toward my professional development requirements.

6. I understand that the committee is not seeking any fine or any costs payable from me. However, I understand that if I do not accept this resolution, the matter will proceed to a disciplinary hearing before the Professional Conduct Tribunal and the committee will be seeking both a fine for the breaches of the *Code* and the costs of that hearing from me.
7. I understand that, as required by the bylaws, the terms of the resolution will be published in Statements.
8. 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 25 and 28 of Article 9 of the bylaws.
9. 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.