

**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 Rajasri Sriskandarajah, CGA**

B E T W E E N:

The Discipline Committee of The Certified General Accountants Association of Ontario

- and -

Rajasri Sriskandarajah, CGA

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**DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL**

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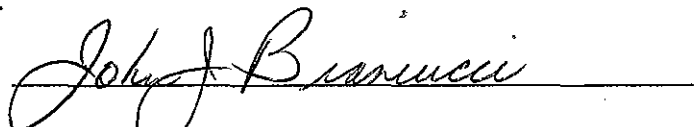
Members of the Professional Conduct Tribunal Panel:

John J Biancucci, CGA, Chair  
Irwin Pinsky, CGA  
Daniel Iggers, 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 Sandy Whyte, FCGA on January 23<sup>rd</sup> 2014 and signed by Rajasri Sriskandarajah CGA, on February 6<sup>th</sup> 2014. The Professional Conduct Tribunal Panel accepts the attached proposal as set out by the parties. The attached proposal is hereby ratified.

Dated this 28<sup>th</sup> day of February , 2014

I, John J Biancucci 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.

  
John J Biancucci

**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 Rajasri Sriskandarajah, a member of the  
Certified General Accountants Association of Ontario**

**STATEMENT OF FACTS AND RESOLUTION**

**A. AGREED UPON STATEMENT OF FACTS**

1. Rajasri Sriskandarajah ("Sriskandarajah") became a member of CGA Ontario (the "Association") in 1999.
2. Sriskandarajah's CGA Ontario certificate number is 14024 and his CGA Canada certificate number is 341176.

**Improper Use of Designation**

3. In December 2005, Sriskandarajah registered his practice with the Association.
4. In January 2008, Sriskandarajah changed his registration to that of a practice limited to tax preparation only.
5. On 9 August 2009 Sriskandarajah deregistered from the tax preparation practice and registered as 'other'.
6. On 29 July 2012 Sriskandarajah deregistered his practice completely.
7. As Sriskandarajah was not thereafter registered to prepare compilation engagements or tax returns (the "Registrable Services"), he could not hold himself out to the public as being permitted to offer those Registrable Services and could not use his designation in connection with the offering or delivery of those Registrable Services.
8. Sriskandarajah was the Chief Executive Officer of DoctorBusiness.ca. DoctorBusiness.ca offered, among other things, a full range of accounting and financial services to the public including corporate tax preparation, planning and advice and preparation of financial statements.

9. On its website, DoctorBusiness.ca used "CGA" after Sriskandarajah's name and described him as "a Certified General Accountant (CGA) in Ontario, Canada."
10. Rule 509 of the Association's *Code of Ethical Principles and Rules of Conduct* (the "*Code*") prohibits a member from seeking to obtain clients by advertising or other form of solicitation which is false or deceptive, misleading, confusing or deceptive or likely to mislead, confuse or deceive.
11. The use of the "CGA" designation by Sriskandarajah represented or implied to the public that he was authorized to carry on the compilation practice and tax preparation practice, when such was not the case.
12. Sriskandarajah's use of the CGA designation in connection with the offering of accounting services, when not registered, amounted to professional misconduct.

#### **B. AGREED UPON RESOLUTION**

1. Sriskandarajah recognizes that it was contrary to the Code for him to be use the CGA designation in connection with the offering of Registrable Services when he was not registered with the Association to provide those services.
2. Sriskandarajah agrees that his conduct amounted to a violation of Rule 509 of the *Code*.
3. Sriskandarajah accepts a reprimand from the Association as a result of his breach of the *Code*.
4. Sriskandarajah understands and agrees that he will not offer Registrable Services until he has registered and completed the requirements associated with such a practice.
5. Sriskandarajah accepts a fine of \$1,000 for his violation of the Rule 509 of the *Code*.
6. Sriskandarajah understands that the discipline committee (the "Committee") is not seeking any costs payable from him. However, he understands that if he does not accept this resolution, the matter will proceed to a disciplinary hearing before the Professional Conduct Tribunal and the committee will be seeking costs of that hearing from him.
7. Sriskandarajah understands that, as required by the bylaws, the terms of the resolution will be published in Statements in print and online and the full resolution will be posted on the Association's website.

- 8. Sriskandarajah understands 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 20 and 28 of Article 9 of the bylaw.
- 9. Sriskandarajah further understands that if he and the Committee 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:

23 January 2014

Name:

*Sandy Whyte*

Sandy Whyte, FCGA  
Chair, Discipline Committee

Date of Acceptance:

6 Feb. 2014

Name:

*S. Rajasri*

Rajasri Sriskandarajah