

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

**IN THE MATTER OF a Complaint against Kathy Van Nostrand**

**B E T W E E N:**

The Discipline Committee of the CGAO

- and -

Kathy Van Nostrand

---

**DECISION OF THE PROFESSIONAL CONDUCT TRIBUNAL**

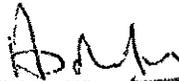
---

Members of the Tribunal Panel:

Alexis Perera, chair  
Irwin Pinsky  
Betty Kuchta, public representative

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 and by Ms. Van Nostrand on April 16, 2009). The Tribunal accepts the proposal as set out by the parties. The proposal is hereby ratified.

Dated this 05 day of May, 2009



---

Alexis Perera  
(for the Tribunal)

## STATEMENT OF FACTS AND RESOLUTION

### A. AGREED UPON STATEMENT OF FACTS

1. On or about 11 April 2008 CGA Ontario (the "Association") received a complaint against Kathy Van Nostrand ("Van Nostrand") from [REDACTED] ("[REDACTED]"), the contact at 2035536 Ontario Limited ("203"), for whom Van Nostrand had been a client.
2. [REDACTED] complained that she had asked Van Nostrand to return 203's files to her since January 2008 and as of the date of the complaint Van Nostrand had not returned the files. Instead, she indicated she would not return the files until she had been paid by 203.
3. In November 2008, the committee reviewed the matter and, as a result of its review, requested that Van Nostrand return 203's files to [REDACTED] by courier no later than 30 November 2008. The committee advised Van Nostrand by email dated 13 November 2008 that she was to return the files to [REDACTED] by the end of November 2008 and further advised that failure to do so would be treated as a breach of the Association's *Code of Ethical Principles and Rules of Conduct* (the "Code").
4. The committee sent Van Nostrand a confirmatory letter dated 21 November 2008 advising her to courier 203's files to [REDACTED] and advising that if she did not return the files by courier by the deadline of November 30, it would consider her conduct to be a breach of the *Code*.
5. By voice mail left with the Association on 23 November 2008, Van Nostrand advised that she would not courier the files to [REDACTED] or deliver them to her, as requested by the committee. She stated instead that [REDACTED] could attend at her office and pick up the files or send her own courier.
6. By further voice mail left with the Association on 2 December 2008, Van Nostrand acknowledged that she had received the committee's letter and stated that [REDACTED] could attend at her office or send a courier to pick up the records. Van Nostrand did not courier the files to [REDACTED] even once she had received the letter.
7. Ultimately [REDACTED] was required to send her own courier and retrieve the files on 3 December 2008.
8. Rule 606 (a) of the *Code* provides that a member shall not participate in any action that is detrimental to the Association or the profession.

9. Van Nostrand's refusal to return the client's documents when the client requested them was detrimental to the Association and the profession.
10. The appropriate course of conduct was for Van Nostrand to return 203's files to [REDACTED] and then sue for what she believed she was owed.
11. Rule 611 of the *Code* provides that a member shall, when required, comply with the request of the discipline committee made in the exercise of its duties.
12. Van Nostrand did not, when required, comply with the request of the discipline committee that she courier 203's documents to [REDACTED].

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

1. I, Van Nostrand, agree that in refusing to return 203's documents to [REDACTED] for more than ten months and insisting on payment before releasing the client's documents, I am guilty of conduct detrimental to the Association and the profession in violation of Rule 606(a) – Detrimental Action– which states: “A member shall not participate in any action that is detrimental to the Association or the profession.”
2. I accept that, once [REDACTED] requested that I return 203's documents to her, I should have done so and then sued for payment of my account if I wished to do so.
3. I further agree that in refusing to abide by the written request of the discipline committee to courier the documents back to [REDACTED], I am guilty of a violation of Rule 611 – Assistance to the Board which requires me to comply with the request of the committee.
4. I accept a reprimand from the Tribunal as a result of my violations of Rule 606(a) and Rule 611 of the *Code*.
5. I agree to pay a fine of \$500 as a result of my violations of the *Code*. 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.
6. I understand that, as part of this agreed resolution, the reprimand will be published in Statements.
7. 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.

- 8. 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:

\_\_\_\_\_

\_\_\_\_\_  
Ronald P. Harvey, CGA  
Chair, Discipline Committee

Date of Acceptance:

Name:

\_\_\_\_\_

\_\_\_\_\_  
Kathy Van Nostrand, CGA