

**The Certified General Accountants Association of Ontario
Professional Conduct Tribunal**

IN THE MATTER OF the Certified General Accountants Association of Ontario Act, 1983

AND IN THE MATTER OF a complaint concerning Ms Susan Vint, a member of the Certified General Accountants Association of Ontario.

BETWEEN:

**THE DISCIPLINE COMMITTEE OF THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO
-and-
MS SUSAN VINT**

Members of the Tribunal:- John M Parker, FCGA, Chair
Janice Charko, CGA
Ramesh Ramotar, CGA

Counsel: Karen E Jolly, Lawyer for the Discipline Committee
Cathleen Delaney, Law Clerk.
Ms Susan Vint, CGA, on behalf of herself.
Cynthia Petersen, Lawyer for the Tribunal.

Complainant: The Certified General Accountants Association of Ontario

Defendant: Ms Susan Vint CGA

Court Reporter: Networking Court Reporting Ltd.
Jodi Berkey

Witness: Ralph Palumbo, Director, Government Relations and Legislative Affairs, CGAAO

Pursuant to a notice of hearing dated June 10, 1999, Ms Susan Vint was charged with the following violations of the Code of Ethical Principles and Rules of Conduct:

Rule 610- Requirement to Reply in Writing:- A member shall promptly reply in writing to any request from the Association in which a written reply is specifically required.

Rule 611 - Assistance to the Board: A member shall, when required, comply with the request of the Board or its committees in the exercise of its duties in matters of the appropriate CGA Act, the By-Laws or the Code of Ethical Principles and Rules of Conduct, and when required, produce any documents in the member's possession, custody, or control, subject to rules

201 and 104-2.

Particulars:

Ms Susan Vint failed to respond to promptly, or at all, to letters from CGAOC Discipline Committee dated November 3, 1998; December 9, 1998; January 12, 1999; and May 3, 1999.

Hearing:- August 19, 1999 @ 10.00am at the Network Court Reporting Office, Toronto.

The Discipline Committee, by way of evidence, introduced the four aforementioned letters sent to Ms Vint. The first letter requested comments on a letter of complaint received by CGAOC from Ms Susan Garofalo (Caliber Sales & Importing) on October 23, 1998. The second and third letters were follow-up letters to the letter of November 3, 1998 and the fourth letter dated May 3, 1999 was a request for a response to a letter dated April 5, from Mr Luigi Rotondo, Ms Garofalo's accountant.

To the first letter of November 3, 1998, Ms Vint responded by phone to Mr Palumbo on November 11. Mr Palumbo stated that he emphasized to Ms Vint, and Ms Vint acknowledged, that a written reply was necessary so that the complaint by Caliber of October 23, could be properly addressed.

Ms Vint, in her defense, stated that one of the reasons she had not replied in writing to the November 3, letter, was that she had difficulty responding to the complaint.

The letters of December 9, 1998 and January 12, 1999, also went unanswered. Ms Vint claimed that these letters were never received by her as they went to her home address. She further claimed that they may have gone astray due to domestic problems she was having at the time. (*..the letter of November 3, 1998 was also sent to Ms Vint's home address*). During discussion on this point, Mr Palumbo stated that it was the practice of the Discipline Committee to send mail to members at the address listed in the main body of the roster. Ms Vint's home address is listed accordingly, while her business address is listed under CGA Public Practice Firms.

A letter sent on February 2, 1999 to Ms Vint's home address by Registered Mail, informing of the findings of the Discipline Committee, was replied to by Ms Vint on February 17, 1999. In Ms Vint's reply she rejected the proposed resolution and responded to the Caliber complaint of October 23, 1998. She also requested that future correspondence be sent to her business address.

On May 3, 1999 Mr Palumbo wrote to Ms Vint, at her business address, requesting a response to a letter received from Rotondo and Associates Inc, the accountants for Caliber dated April 15. Ms Vint has not responded to this request.

In deliberation, the Tribunal was perplexed by Ms Vint's failure to respond promptly to the letters from the Discipline Committee. The explanation offered by Ms Vint that she found difficulty responding, is weak, especially as she was able to respond on February 17, 1999 after

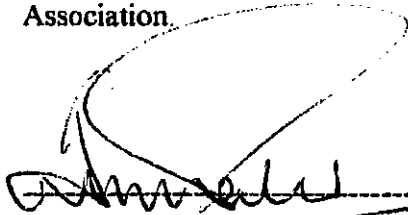
having received the proposed resolution from the Discipline Committee dated February 2, 1999. The further defense by Ms Vint that she did not receive the letters of December 9, 1998 and January 12, 1999, because they were mailed to her home address and may have gone astray, is difficult to accept as she responded to letters dated November 3, 1998 and February 2, 1999 which were also mailed to her home address. If Ms Vint did not wish her mail to be sent to her home address, she should have informed the Association in her telephone conversation of Nov 4, 1998. No explanation was offered as to why she had not responded to the letter from the Discipline Committee dated May 3, 1999.

Decision

The Tribunal unanimously finds that Ms Vint violated Rule 610-Requirement to Reply in writing, and Rule 611 - Assistance to the Board, and agrees with the appropriateness of the recommendation of the Discipline Committee that the following be imposed on Ms Vint.

- o - a fine of \$500.00.
- o - a letter of reprimand; and
- o - publication of this disciplinary action in *Statements* .

It must be emphasized that compliance with the rules is vital to the self regulation functions of the Association.



John M Parker, FCGA
Chairman, Professional Conduct Tribunal
On Behalf of the Tribunal

Dated: September 13th 1999.

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.