

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

**REGULATION 7-3
DISCIPLINE AND APPEAL**

Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the *Chartered Professional Accountants of Ontario Act, 2017*, and as amended to September 28, 2017.

TABLE OF CONTENTS

Definitions	2
Hearings	2
Sanctions	2
Appeals.....	4
Notice	4
Discipline Committee	6
Appeal Committee	6

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Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the *Chartered Professional Accountants of Ontario Act, 2017*, and as amended to September 28, 2017.

Definitions

1. In this regulation, words have the same meaning as they do in the Act, bylaws and rules.

Hearings

2. A tribunal of the Discipline Committee shall hear every Allegation of professional misconduct and every reconsideration, and shall consider every Settlement Agreement, brought before it by the Professional Conduct Committee.
3. The Professional Conduct Committee may, as of right, withdraw any Allegation or portion thereof until such time as the subject of the Allegation admits or declines to admit professional misconduct as set out in the Allegation, and shall thereafter only withdraw the Allegation or any portion thereof with the consent of all parties and leave of the tribunal.
4. A tribunal may seek the advice of counsel to the tribunal during a hearing, and any advice shall be given on the record, and all parties shall have the opportunity to make submissions on that advice. The tribunal is not bound by the advice of its counsel.
5. A tribunal shall consider the evidence and make a determination whether, on the evidence, the party bearing the onus in the hearing has met that onus on the balance of probabilities.
6. Only members of the tribunal hearing a matter shall participate in deliberations and make any decision and order on the matter.

Sanctions

7. A tribunal shall not consider sanctions unless and until it has made a finding of professional misconduct.
8. In determining appropriate sanctions, the tribunal shall consider any aggravating and mitigating factors.
9. In determining appropriate sanctions, the tribunal may consider the relevant principles, which may, but need not, include:
 - 9.1 protection of the public interest;

REGULATIONS

- 9.2 general deterrence of the membership;
 - 9.3 specific deterrence of the Member;
 - 9.4 rehabilitation of the Member; and
 - 9.5 denunciation.
10. A tribunal may by order impose one or more of the following sanctions on a person found to have committed professional misconduct:
- 10.1 formal reprimand, orally or in writing;
 - 10.2 fine;
 - 10.3 completion of specified professional development or examinations;
 - 10.4 supervised practice for a specified period, with or without conditions;
 - 10.5 re-investigation by the Professional Conduct Committee by a specified date;
 - 10.6 practice inspection, with or without conditions;
 - 10.7 counselling or treatment;
 - 10.8 restriction of or conditions on practice or employment for a specified period;
 - 10.9 establishment and implementation of quality control procedures or professional training programs, as specified;
 - 10.10 monitoring of compliance;
 - 10.11 suspension of licence or authorization to practise public accounting, for a specified period, with or without conditions;
 - 10.12 suspension of membership or registration, with or without conditions;
 - 10.13 revocation of licence or authorization to practise public accounting;
 - 10.14 resignation of membership by a specified date;
 - 10.15 revocation of membership or registration;
 - 10.16 payment of compensation to a person for losses arising from the professional misconduct; and
 - 10.17 any other order appropriate in the circumstances.
11. The final order of the tribunal may require the subject(s) of the order to pay all or part of the costs of the investigation and hearing.
12. The final order of the tribunal may provide for further sanctions for non-compliance with the terms of the order.

13. The tribunal of the Discipline Committee shall provide its final order and reasons, in writing, to all parties, along with a notice of the right to appeal that order.

Amended June 18, 2014

14. A tribunal of the Discipline Committee has the power to informally admonish any person under the jurisdiction of CPA Ontario, either during or at the conclusion of the hearing, regardless of any finding of professional misconduct.

Amended June 18, 2014

Appeals

15. A tribunal of the Appeal Committee shall hear the appeal of every final decision and order appealed by a party from the Discipline and Capacity Committees.

Amended June 18, 2014

16. The tribunal of the Appeal Committee shall not rehear a matter, but shall decide whether, on the record, the final decision and order made are reasonable on the evidence and law.

Amended June 18, 2014

17. The tribunal hearing the appeal may seek the advice of counsel to the tribunal during the appeal, and any advice shall be given on the record, and all parties shall have the opportunity to make submissions on that advice. The tribunal is not bound by the advice of its counsel.

18. Only members of the Appeal Committee hearing an appeal shall participate in deliberations and make any decision and order on the appeal.

19. The tribunal of the Appeal Committee has the power to:

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- 19.1 dismiss the appeal;
- 19.2 vary the final decision and order of the tribunal appealed from, and make any decision and order that the tribunal appealed from could have made; or
- 19.3 order a new hearing before a differently constituted tribunal of the original adjudicative committee.

20. *Repealed.*

Notice

21. Notice of the place, date and time of all hearings of Allegations, reconsiderations, considerations of Settlement Agreements, and appeals shall be posted on CPA

REGULATIONS

- Ontario's website, along with the name(s) of the subject Member(s) or firm(s) and the originating process, and a notice that the hearing is open to the public.
22. Notice of a finding of professional misconduct, including brief particulars of the misconduct and disclosing the name of the subject(s) of that finding and the sanction imposed, unless the tribunal orders otherwise, shall be given to:
- 22.1 all Members of CPA Ontario;
- 22.2 the Public Accountants Council for the Province of Ontario, if the subject is licensed or authorized to practise public accounting; and
- 22.3 all provincial bodies.
Amended June 18, 2014
23. Notice of the revocation of membership of a Member and of any restriction, suspension or revocation of a licence or authorization to practise public accounting, including the name of the subject of the revocation, suspension or restriction, shall be given in a newspaper or newspapers distributed in the geographic area where the subject of the revocation, suspension or restriction practised, if applicable, and in any other area ordered by the tribunal, and the subject shall bear the cost of such publication.
24. Notwithstanding section 23, the tribunal may order no newspaper publication if it finds that such publication is not required for the protection of the public and that it would be unfair to the subject, and provides written reasons for its decision.
25. In addition to section 23, the tribunal may order any publication or notice in any form or media it finds appropriate.
26. The Allegation, decision, order, and written reasons for every finding of professional misconduct, and every approved Settlement Agreement, shall be posted on a publicly accessible area of CPA Ontario's website, and shall be provided to any person on request, and such posting and production shall disclose the name of the subject(s) of the finding or Settlement Agreement, unless ordered otherwise by the tribunal.
27. The Discipline or Appeal Committee, as the case may be, shall report on the disposition of every matter referred to it:
- 27.1 to the parties;
- 27.2 to the Council; and
- 27.3 if the subject of the matter is licensed or authorized to practise public accounting, to the Public Accountants Council for the Province of Ontario, along with the written reasons for the decision, disclosing the name of the subject.

Discipline Committee

28. The Discipline Committee shall normally consist of twenty-five to thirty-five (25 to 35) members, including a Chair and at least two Deputy Chairs, and between five and eight (5 and 8) public representatives. The Members of the Committee shall generally be representative of CPA Ontario's membership by legacy designation, occupation and geographic location, and shall include public accounting licensees.

Amended June 18, 2014

29. The members of the Discipline Committee shall be appointed for an initial one year term. Members are eligible for reappointment for three additional three year terms and, thereafter, on an annual basis.

30. The Chair and Deputy Chairs of the Committee shall be appointed from among the members of that Committee for a term of two years. They are each eligible for reappointment, thereafter, on an annual basis.

Amended June 18, 2014

31. The quorum for the Discipline Committee at any hearing to determine whether professional misconduct has been committed, at any reconsideration of its final order in a matter, and at any consideration of a Settlement Agreement shall be three (3) members and shall include a public representative and one Member with the same legacy designation as the subject(s) of the hearing, and, if the subject, or at least one of them, of the Allegation or Settlement Agreement holds a public accounting licence, shall include at least one public accounting licensee.

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Appeal Committee

32. The Appeal Committee shall normally consist of fifteen to twenty-five (15 to 25) members, including a Chair and at least one Deputy Chair, and between three and five (3 and 5) public representatives. The Members of the Committee shall generally be representative of CPA Ontario's membership by legacy designation, occupation and geographic location, and shall include public accounting licensees.

Amended June 18, 2014

33. The members of the Appeal Committee shall be appointed for an initial one year term. Members are eligible for reappointment for three additional three year terms and, thereafter, on an annual basis.

34. The Chair and Deputy Chair(s) of the Committee shall be appointed from among the members of that Committee for a term of two years. They are each eligible for reappointment, thereafter, on an annual basis.

REGULATIONS

35. The quorum for the Appeal Committee at the hearing of any appeal shall be three (3) members and shall include a public representative and one Member with the same legacy designation as the subject(s) of the hearing and, if at least one of the parties to the appeal holds a public accounting licence, shall include at least one public accounting licensee.

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