

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**RULES OF PRACTICE AND PROCEDURE  
MADE UNDER SECTION 25.1 OF THE *STATUTORY POWERS PROCEDURE ACT***

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## RULE 1      GENERAL

### Application

#### 1.01

- (1) These Rules apply to all proceedings before the Adjudicative Committees that commenced on or after November 19, 2018.

### Definitions

#### 1.02

- (1) In these Rules, words have the same meaning as they do in the Act or By-law, and for the purpose of these Rules:

“**Admission/Registration Appeal**” means an appeal from a decision of the Registrar or the Vice President, Student Services for which there is an appeal provided in the Act, By-law or Regulations;

“**Appeal**” means an appeal from any decision of the Application and Registration Committee, Capacity Committee, or Discipline Committee, for which there is an appeal provided in the Act, By-law or Regulations;

“**Board**” means the Public Accounting Licensing Board;

“**Chair**” includes a Deputy Chair and any other person designated by the Chair;

“**Document**” includes a sound recording, videotape, film, photograph, chart, graph, map, plan, survey, book of account, and data and information in electronic form;

“**Electronic hearing**” means a hearing or part thereof where the submissions of the parties and evidence are received by telecommunication;

“**hearing**” includes a motion but does not include a pre-hearing conference;

“**Holiday**” means

- (a) any Saturday or Sunday,
- (b) New Year’s Day, and where New Year’s Day falls on a Saturday or Sunday, the following Monday,
- (c) Family Day,
- (d) Good Friday,
- (e) Victoria Day,
- (f) Canada Day, and where Canada Day falls on a Saturday or Sunday, the following Monday,

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- (g) Civic Holiday,
  - (h) Labour Day,
  - (i) Thanksgiving Day,
  - (j) Christmas Day, and where Christmas Day falls on a Saturday or Sunday, the following Monday and Tuesday, and where Christmas Day falls on a Friday, the following Monday,
  - (k) December 26, and
  - (l) any special holiday proclaimed by the Governor General or the Lieutenant Governor;

“**motion**” means a motion in a proceeding or intended proceeding but does not include a request for an adjournment;

“**party**” includes, in the case of CPA Ontario, any Committee or representative of CPA Ontario taking part in a proceeding before an Adjudicative Committee pursuant to the By-law or Regulations;

“**Secretary**” means the Secretary to the relevant Adjudicative Committee;

“**Panel**” means the member or members of an Adjudicative Committee assigned to a particular hearing;

“**proceeding**” means a proceeding under the Act that commences with the service of an originating process;

“**Review**” means a review by the Admission and Registration Committee of a decision of the Board as provided in Regulation 17-1.

## **Interpretation of Rules**

### **1.03**

- (1) These Rules shall be liberally construed to secure the just and expeditious determination of proceedings.
- (2) Where matters are not provided for in these Rules, the practice shall be determined by analogy to them.
- (3) Where these Rules or an interpretation of these Rules conflicts with the Act, by-laws, or Regulations, the Act, by-laws, or Regulations shall prevail.

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## **RULE 2      COMPLIANCE WITH RULES**

### **Effect of non-compliance**

#### **2.01**

- (1) A failure to comply with a procedural requirement in these Rules or to utilize a form prescribed by the Rules is an irregularity and does not render a proceeding or a step or document in a proceeding a nullity.

### **Orders on motion attacking irregularity**

- (2) On the motion of a party to attack a proceeding or a step or document in a proceeding for irregularity, an order may be made:
  - (a) granting any relief necessary to secure the just determination of the real matters in issue; or
  - (b) dismissing the proceeding or setting aside a step or document in the proceeding in whole or in part only where and as necessary in the interests of justice.

### **Attacking irregularity**

- (3) A motion to attack a proceeding or a step or document in a proceeding for irregularity shall not be made, except with leave of the Panel:
  - (a) after the expiry of a reasonable period of time after the moving party knows or ought reasonably to have known of the irregularity;
  - (b) if the moving party has taken any further step in the proceeding after obtaining knowledge of the irregularity; or
  - (c) if the moving party has otherwise consented to the irregularity.

### **Order dispensing with compliance**

#### **2.02**

- (1) On the motion of a party, or on the Panel's own initiative, an order dispensing with compliance with any procedural requirement in these Rules may be made where it is necessary in the interests of justice.

### **Consent to non-compliance**

- (2) A party may dispense with compliance with any procedural requirement in these Rules with the consent of all other parties.

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## RULE 3      TIME

### Computing time

#### 3.01

- (1) In computing time under these Rules, or under an order made under these Rules:
  - (a) where there is a reference to a number of days between two events, they shall be counted by excluding the day on which the first event happens and including the day on which the second event happens;
  - (b) where a period of less than seven days is prescribed, Holidays shall not be counted;
  - (c) where the time for doing an act expires on a Holiday, the act may be done on the next day that is not a Holiday; and
  - (d) where a document would be deemed to be received or service would be deemed to be effective on a day that is a Holiday, the document shall be deemed to be received or service shall be deemed to be effective on the next day that is not a Holiday.

### Shortening or lengthening time periods

#### 3.02

- (1) The time periods set out in these Rules may be shortened or extended by an order of a Panel.

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## **RULE 4 REPRESENTATION**

### **Change in representation**

#### **Notice of change of representative**

##### **4.01**

- (1) A party who has a representative of record may change the representative of record by serving on the representative and every other party and filing with the Secretary, with proof of service, a notice of change of representative setting out the name, address, telephone number, and e-mail address of the new representative.

#### **Notice of appointment of representative**

- (2) A party acting in person may appoint a representative of record by serving on every other party and filing with the Secretary, with proof of service, a notice of appointment of representative setting out the name, address, telephone number, and e-mail address of the representative.

#### **Notice of intention to act in person**

- (3) A party who has a representative of record may elect to act in person by serving on the representative and every other party and filing with the Secretary, with proof of service, a notice of intention to act in person setting out the person's address for service, telephone number, and e-mail address.

#### **Removal of representative of record**

##### **4.02**

- (1) On motion to the Adjudicative Committee hearing the merits of the matter, an order may be made removing a representative as the representative of record.

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**RULE 5      COMMUNICATION WITH THE PANEL**

**Communication with Panel**

**5.01**

- (1) No party, representative or other person who attends at or participates in a proceeding shall communicate with a Panel outside of the hearing in the proceeding with respect to the subject matter of the proceeding except:
  - (a) in the presence of all parties or their representatives; or
  - (b) in writing, by sending the written communication to the Secretary and a copy of the written communication to all parties or their representatives.

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## **RULE 6      COMBINING PROCEEDINGS**

### **Hearing proceeding together or consecutively**

#### **6.01**

- (1) On its own initiative or the motion of a party, a Panel may order that the merits of two or more proceedings, in whole or in part, be heard at the same time or one immediately after the other if:
  - (a) the proceedings have a question of fact, law or mixed fact and law in common;
  - (b) the proceedings involve the same parties;
  - (c) the proceedings arise out of the same transaction or occurrence or series of transactions or occurrences; or
  - (d) for any other reason an order ought to be made under this Rule.

### **Time for bringing motion**

- (2) A motion under this Rule shall be made:
  - (a) prior to the hearing on the merits of any affected proceeding; or
  - (b) at any time, with leave.

### **Effect of hearing proceedings together or consecutively**

- (3) Where an order is made under subrule (1), the Panel shall determine the effects of hearing the proceedings together or one immediately after the other and may give such directions as it deems just with respect to those effects.

### **Separating proceedings**

- (4) Where an order is made under subrule (1), if hearing the proceedings together or one immediately after the other unduly complicates or delays the proceedings or causes prejudice to a party, on the motion of a party or on its own initiative, the Panel may order separate hearings for all or any part of the proceedings.

### **Dividing proceeding**

#### **6.02**

- (1) On its own initiative, or the motion of a party, a Panel may make an order that a proceeding be divided into two or more proceedings.

### **Effect of order**

- (2) Where a Panel makes an order under subrule (1), the Panel shall determine the effects of making the order, including how the merits of the separate proceedings shall be heard,

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and may give such directions as it deems just with respect to the division of the proceedings.

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## **RULE 7      COMMENCING AND ABANDONING**

### **Commencing**

#### **7.01**

- (1) A proceeding is commenced by serving and filing one of the documents referred to in rule 9.
- (2) Except where otherwise provided in these Rules, all parties shall provide the Secretary with the following information, in writing, within 30 days of the filing of the originating process:
  - (a) the identity and contact information of any representative;
  - (b) any anticipated preliminary motions;
  - (c) available dates for hearing for the party and representative, if any;
  - (d) anticipated length of the hearing;
  - (e) any agreed facts or issues; and
  - (f) whether a pre-hearing conference is requested.
- (3) The Secretary shall provide all parties with a notice of hearing, as soon as possible after receiving the information set out in subrule (2).

### **Abandoning**

#### **7.02**

- (1) Prior to a hearing on the merits of a proceeding, a party instituting a proceeding may abandon it by serving all other parties with written notice of abandonment and filing that notice, with proof of service, with the Secretary.

### **Deemed abandonment**

- (2) Where a party that institutes a proceeding subsequently fails to abide by a filing requirement under these Rules, one of the parties may move, on notice to the other parties, to have the proceeding dismissed as abandoned.

### **Costs**

- (3) Where a proceeding is abandoned, a Panel may make any order as to costs that it deems just and appropriate in accordance with rule 20.

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## **RULE 8      SERVICE OF DOCUMENTS**

### **Originating process**

#### **8.01**

- (1) An originating process shall be served by personal service or by an alternative to personal service.

### **All other documents**

- (2) A document other than an originating process may be served:
- (a) by personal service or by an alternative to personal service;
  - (b) by sending a copy of the document by courier to the address of the party contained in CPA Ontario's records or the last known address of the party's representative;  
or
  - (c) by e-mailing a copy of the document to the e-mail address of the party contained in CPA Ontario's records or to the last known e-mail address of the party's representative.

### **Service by e-mail**

- (3) A document that is served by e-mail under subrule 8.01(2)(c) shall be attached to an email message that shall include:
- (a) the sender's name, address, telephone number, and e-mail address;
  - (b) the date and time of transmission; and
  - (c) the name and telephone number of a person to contact in the event of transmission problems.

### **Personal service**

- (4) Where a document is to be served by personal service, the service shall be made:
- (a) on an individual, by leaving a copy of the document with the individual; and
  - (b) on a person other than an individual, by leaving a copy of the document at the premises at which the person carries on business with an adult individual who appears to be connected with the place of business.

### **Alternatives to personal service**

- (5) Where a document may be served by an alternative to personal service, the service shall be made:

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- (a) by leaving a copy of the document with a party's representative; or
  - (b) in the case of CPA Ontario, by mailing a copy of the document by regular mail or registered mail to the address of the party contained in the records of CPA Ontario.

### **Substituted service or dispensing with service**

- (6) On the motion of a party, an order may be made permitting service in a manner other than provided in this Rule or dispensing with service where it appears that it is impractical for any reason to effect service as required under this Rule or where it is necessary in the interests of justice.

### **Effective date of service**

#### **8.02**

- (1) Service under rule 8.01 is deemed to be effective:
  - (a) if the document is emailed or delivered before 5 p.m. on a day other than a Holiday, on that day;
  - (b) if the document is mailed, on the fifth day after mailing;
  - (c) in all other cases, on the first day after the day the document is emailed or delivered that is not a Holiday.

### **Effective date of service: substituted service**

- (2) If an order is made permitting substituted service, the order shall specify when service in accordance with the order is effective.

### **Effective date of service: service dispensed with**

- (3) If an order is made dispensing with service, the document shall be deemed to have been served on the effective date of the order for the purposes of the computation of time under these Rules.

### **Proof of service**

#### **8.03**

- (1) Service of a document may be proved by:
  - (a) an affidavit of the person who served it; or
  - (b) written acceptance of service.

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**Service on Firm**  
**8.04**

- (1) Service of an originating process on a Firm shall be effected by serving the Firm Representative.

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## **RULE 9      COMMENCEMENT OF PROCEEDINGS**

### **9.01**

#### **Professional Misconduct**

- (1) An originating process alleging professional misconduct shall be an Allegation.
- (2) Each Allegation shall specify the rule or rules of the Code or the Student Code, or their respective predecessors, alleged to have been breached.

#### **Capacity**

- (3) An originating process for an application under section 7.9.2 of the By-law shall be a notice of application to consider a suspension imposed by the Registrar, in the prescribed form.
- (4) An originating process for any other determination of Incapacity before the Capacity Committee shall be a notice of application.

#### **Good Character and Credibility**

- (5) An originating process in a referral to the Admission and Registration Committee for a determination of good character or credibility shall be a notice of hearing.

#### **Applications for a Public Accounting Licence**

- (6) An originating process in a referral to the Admission and Registration Committee by the Public Accounting Licencing Board pursuant to sections 51 and 52 of Regulation 17-1 shall be a notice of hearing.

#### **Reconsideration**

- (7) An originating process in a motion for reconsideration made under Regulation 6-1, 6-2, 6-3 or 16-1 shall be a notice of motion for reconsideration, in the prescribed form.

#### **Readmission**

- (8) An originating process in an application for readmission made under Regulation 6-1, 6-2 or 6-3 shall be a motion for readmission, in the prescribed form.

#### **Settlements**

- (9) The originating process for a matter to be considered as a settlement agreement is the proposed agreement itself.

#### **Admission/Registration Appeals**

- (10) The originating process for an appeal of a determination of the Registrar or Vice President, Student Services shall be a notice of appeal, in the prescribed form.

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## **Review**

- (11) The originating process for a review by the Admission and Registration Committee of a decision by the Board shall be a request for review, in the prescribed form.

## **Preliminary Suspension/Restriction Order**

- (12) The origination process for a motion by CPA Ontario for an order suspending a Member's membership or public accounting licence, or a Firm's registration, certificate of authorization, or restricting or placing conditions on the rights of the Member or Firm, shall be a notice of motion.

## **Particulars**

- (13) An originating process shall particularize the factual allegations giving rise to the proceeding.

## **Amending**

### **9.02**

- (1) A party may amend its originating process:
- (a) at any time prior to ten days before the hearing on the merits of a proceeding; and
  - (b) at any time thereafter, with leave of the Panel.

## **Leave to amend**

- (2) In considering whether to grant leave to a party to amend its originating process, a Panel shall consider:
- (a) prejudice to any person;
  - (b) timeliness of notice to the other parties; and
  - (c) any other relevant factor.

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## **RULE 10     DISCLOSURE**

### **Disclosure**

#### **Obligations of CPA Ontario**

##### **10.01**

- (1) In any proceeding CPA Ontario, as a party, shall make such disclosure to the subject of the proceeding as is required by law and, without limiting the generality of the foregoing, shall provide to the subject of the proceeding, not later than ten days before the hearing on the merits of the proceeding:
  - (a) a copy of every document upon which CPA Ontario intends to rely as evidence and the opportunity to examine any other relevant document;
  - (b) a list of witnesses that CPA Ontario intends to call; and
  - (c) a signed witness statement for every witness or, where there is no signed witness statement for a witness, a summary of the anticipated oral evidence of the witness.

#### **Obligations of other parties**

- (2) All parties other than CPA Ontario shall provide to CPA Ontario, not later than ten days before the hearing on the merits of the proceeding:
  - (a) a copy of every document upon which the party intends to rely as evidence;
  - (b) a list of witnesses that the party intends to call; and
  - (c) for every witness upon whose oral evidence the party intends to rely, a signed witness statement or, where there is no signed witness statement for a witness, a summary of the anticipated oral evidence of the witness.

#### **Summary of evidence**

- (3) A summary of the oral evidence of a witness shall be in writing and shall contain:
  - (a) the substance of the evidence of the witness;
  - (b) a list of documents or things, if any, to which the witness will refer; and
  - (c) the witness's name and address or the name and address of a person through whom the witness may be contacted.

#### **Expert Reports**

##### **10.02**

- (1) Every party shall provide to every other party:

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- (a) not later than 90 days before the hearing on the merits of a proceeding:
    - (i) a list of the expert witnesses that the party intends to call;
    - (ii) a copy of the curriculum vitae of every expert witness included in the list mentioned in subclause (i); and
    - (iii) a summary of the anticipated oral evidence of every expert witness included in the list mentioned in subclause (i); and
  - (b) not later than 60 days before the hearing on the merits of a proceeding, a copy of the written report of every expert witness included in the list mentioned in subclause 10.02(1)(a)(i), if the person intends to rely on the written report in the hearing.

### **Summary of evidence**

- (2) A summary of the oral evidence of an expert witness shall be in writing and shall contain:
  - (a) the substance of the evidence of the expert witness;
  - (b) a list of documents or things, if any, to which the expert witness will refer; and
  - (c) the expert witness's name and address.

### **Failure to disclose: consequences**

#### **10.03**

- (1) Evidence that is not disclosed as required under this Rule may not be introduced as evidence in a hearing, except with leave of the Panel presiding at the hearing on the merits.
- (2) The Panel may prescribe such terms and conditions when granting leave as are just.

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## **RULE 11     PRELIMINARY SUSPENSION AND RESTRICTION**

### **Authority to make**

#### **11.01**

- (1) On motion by CPA Ontario, a Panel of the Discipline Committee may make a preliminary order suspending a Member's membership or public accounting licence, or a Firm's registration or Certificate of Authorization, or restricting or placing conditions on the rights of the Member or Firm, in accordance with the Regulations.
- (2) Before making an order under subrule (1), the Panel shall be satisfied that:
  - (a) there is significant risk of harm to members of the public or to the public interest; and
  - (b) making the order is likely to reduce that risk.

### **General**

#### **11.02**

- (1) Rule 13 applies with necessary modifications to a motion for a preliminary suspension or restriction order.

### **CPA Ontario's obligations**

#### **Service of motion record**

##### **11.03**

- (1) CPA Ontario shall serve a motion record as set out in subrule 13.02(3), and in accordance with subrule 8.01, on the respondent Member or Firm at least seven days before the hearing of the motion.

#### **Dispensing with service**

- (2) On the motion of CPA Ontario made without notice, an order may be made dispensing with service of the motion record where:
  - (a) the circumstances render the service of the motion record impracticable or unnecessary; or
  - (b) the delay necessary to effect service could lead to serious consequences.

#### **Service of factum and book of authorities**

- (3) Where the motion record has been served, CPA Ontario shall serve its factum and book of authorities, if any, on the respondent Member or Firm at least seven days before the hearing of the motion.

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**Filing documents with the Secretary**

- (4) Where the motion record has been served, CPA Ontario shall file with the Secretary, with proof of service, not later than five days before the hearing of the motion, six copies of any documents served on the respondent Member or Firm under this Rule.

**Filing documents with Panel**

- (5) Where an order has been made dispensing with service of the motion record, CPA Ontario shall file six copies of the motion record, factum and book of authorities, if any, with the Panel in the hearing of the motion.

**Respondent's obligations****Service of motion record, factum and book of authorities****11.04**

- (1) Where a motion record has been served under subrule 11.03(1), the respondent Member or Firm shall serve on CPA Ontario, not later than three days before the hearing of the motion, the responding party's motion record, if any, factum, if any, and book of authorities, if any.

**Filing documents with the Secretary**

- (2) The respondent Member or Firm shall file with the Secretary, with proof of service, not later than two days before the hearing of the motion, six copies of any document served on CPA Ontario under this Rule.

**Disposition of Motion****11.05**

- (1) The motion shall be heard by a Panel consisting of at least three members.
- (2) No member of the Panel hearing the motion shall be a member of the Panel at the hearing on the merits of the proceeding unless all parties consent.

**Order****11.06**

- (1) An order made under rule 11.01 shall specify that it remains in effect until the earliest of the following:
  - (a) Where an order was made dispensing with service of the motion record, a Panel varies or cancels the order on the basis of evidence that is brought by the respondent Member or Firm to the Panel within 30 days of service of the order on the respondent Member or Firm.
  - (b) A Panel varies or cancels the order on the consent of CPA Ontario and the respondent Member or Firm prior to the hearing on the merits of the proceeding.

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- (c) A Panel varies or cancels the order on the basis of fresh evidence or a material change in circumstances that is brought by CPA Ontario or the respondent Member or Firm to the panel prior to the hearing on the merits the proceeding.
  - (d) The Panel presiding at the hearing on the merits of the proceeding, prior to disposing of the proceeding, varies or cancels the order.
  - (e) The Panel presiding at the hearing on the merits disposes of the proceeding.
- (2) Where an order was made dispensing with service of the motion record, CPA Ontario shall serve on the respondent Member or Firm any order made by the Panel together with a copy of the motion record and all other documents used in the hearing of the motion, unless the Panel orders otherwise.

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## **RULE 12    PRE-HEARING CONFERENCE**

### **Purpose of pre-hearing conference**

#### **12.01**

- (1) The purpose of a pre-hearing conference is to facilitate the just and most expeditious disposition of a proceeding.
- (2) Without limiting the generality of subrule (1), in a pre-hearing conference, the person conducting the pre-hearing conference may discuss with the parties:
  - (a) the identification, limitation or simplification of the issues in the proceeding;
  - (b) the identification and limitation of evidence and witnesses;
  - (c) the possibility of settlement of any or all of the issues in the proceeding;
  - (d) the possibility of the parties entering into an agreed statement of facts with respect to all or part of the facts in issue in the proceeding; and
  - (e) directions to be given to the parties with respect to the conduct of the proceeding or a motion in the proceeding.

### **Pre-hearing conference to be conducted**

#### **12.02**

- (1) A pre-hearing conference shall be conducted in a proceeding where:
  - (a) one party to the proceeding estimates that the hearing on the merits will be longer than two days;
  - (b) a member of the Adjudicative Committee directs the parties to attend at a pre-hearing conference; or
  - (c) the parties agree to attend at a pre-hearing conference.

### **Who presides at pre-hearing conference**

#### **12.03**

- (1) A pre-hearing conference shall be conducted by a member of the Adjudicative Committee assigned by the chair of that committee.

### **Method of conducting pre-hearing conference**

#### **12.04**

- (1) A pre-hearing conference shall be held in person unless otherwise directed by the person conducting it.

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**Notice of pre-hearing conference**  
**12.05**

- (1) The Secretary shall send to all parties a notice of the date and time of every pre-hearing conference including the name of the person conducting the pre-hearing conference.

**Preparation for pre-hearing conference**  
**12.06**

- (1) Unless otherwise ordered, the parties shall prepare and exchange pre-hearing conference memoranda and file such memoranda with the Secretary at least seven days before the pre-hearing conference.
- (2) The Secretary shall provide the memoranda to the person conducting the pre-hearing conference prior to the pre-hearing conference.

**Attendance at pre-hearing conference**  
**12.07**

- (1) Unless otherwise directed by the person conducting the pre-hearing conference, all parties to the proceeding, or their representatives, are required to attend at or participate in the pre-hearing conference.
- (2) If a party, or their representative, who is required to attend at or participate in a pre-hearing conference fails to do so, the person conducting the pre-hearing conference may make the directions referred to in subrule 12.08(1)(b) without the agreement of such party.

**Results of pre-hearing conference**  
**12.08**

- (1) At the conclusion of the pre-hearing conference, the person conducting the pre-hearing conference shall complete a pre-hearing report, setting out:
  - (a) who attended at or participated in, and who did not attend at or participate in, the pre-hearing conference; and
  - (b) any directions as to the management of the proceedings agreed to by those attending the pre-hearing conference.
- (2) Any directions set out in the pre-hearing report are binding on the parties.

**No disclosure to Panel**  
**12.09**

- (1) No communication shall be made to the Panel hearing the merits of, or a motion in, the proceeding with respect to any statement made at the pre-hearing conference, except as disclosed in the report made under rule 12.08.

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**Person conducting pre-hearing conference shall not be part of the hearing Panel**

- (2) A person conducting a pre-hearing conference shall not participate in the Panel hearing the merits of, or any further motion in, the proceeding, except with the consent of all parties.

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## **RULE 13    MOTIONS**

### **Making the motion**

#### **13.01**

- (1) A motion shall be made by notice of motion unless the nature of the motion or the circumstances make a notice of motion unnecessary.
- (2) In a motion for an order that a hearing or a part of a hearing in a proceeding be held in the absence of the public or for an order prohibiting a person from disclosing information disclosed in a hearing, the moving party shall include in the notice of motion the grounds upon which the order is sought but shall not include in the notice of motion the specific matters, document or communication in respect of which the order is sought.

### **Moving party's obligations**

#### **Application of Rule**

#### **13.02**

- (1) This Rule applies where a motion is made by notice of motion, and with necessary modifications where a proceeding is commenced by notice of motion.

### **Service of motion record**

- (2) The moving party shall serve on every other party, at least ten days before the hearing of the motion, a motion record, in the prescribed form.
- (3) The moving party's motion record shall have consecutively numbered pages and shall contain:
  - (a) a table of contents listing each document contained in the motion record, including each exhibit, and describing each document by its nature and date and, in the case of an exhibit, by its nature, date, and exhibit number or letter;
  - (b) the notice of motion; and
  - (c) all affidavits and other material upon which the moving party intends to rely.

### **Service of factum and book of authorities**

- (4) The moving party shall serve on every other party at least ten days before the hearing of the motion a factum, if any, and a book of authorities, if any.

### **Filing documents with the Secretary**

- (5) The moving party shall file with the Secretary, with proof of service, at least seven days before the hearing of the motion any documents served on other parties under this Rule.

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**Same**

- (6) When filing a document with the Secretary, the moving party shall file:
- (a) three copies of the document where the motion is to be heard by a Panel consisting of one member; and
  - (b) six copies of the document in all other cases.

**Responding party's obligations**

**Application of Rule  
13.03**

- (1) This Rule applies where a motion is made by notice of motion, and with necessary modifications where a proceeding is commenced by notice of motion.

**Service of motion record, factum and book of authorities**

- (2) A responding party shall serve on every other party, at least five days before the hearing of the motion, its motion record, if any, its factum, if any, and its book of authorities, if any.

**Responding party's motion record**

- (3) The responding party's motion record, in the prescribed form, shall have consecutively numbered pages and shall contain:
- (a) a table of contents listing each document contained in the motion record, including each exhibit, and describing each document by its nature and date and, in the case of an exhibit, by its nature, date, and exhibit number or letter; and
  - (b) any materials upon which the responding party intends to rely that are not contained in the moving party's motion record.

**Filing documents with Secretary**

- (4) A responding party shall file with the Secretary, with proof of service, at least four days before the hearing of the motion any document served on a person under this Rule.

**Same**

- (5) When filing a document with the Secretary, a responding party shall file:
- (a) three copies of the document where the motion is to be heard by a Panel consisting of one member; and
  - (b) six copies of the document in all other cases.

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**Dispensing with materials****13.04**

- (1) On motion made by a party, the Panel may dispense with the requirement that some or all of the materials required by this Rule be served and filed.

**Abandoning a motion****13.05**

- (1) Prior to the hearing of a motion, the moving party may abandon the motion by serving on all other parties and filing with the Secretary a notice of abandonment, in the prescribed form.
- (2) Where a moving party serves a motion record but does not file it or appear at the hearing of the motion, the motion is deemed to have been abandoned by the moving party.
- (3) Where a motion is abandoned, a Panel may make any order as to costs that it deems just and appropriate in accordance with rule 20.

**Motion on consent****13.06**

- (1) Where a motion is on consent, when filing the motion record with the Secretary, the moving party shall also file the consent of every person served with the motion record and a draft of the formal order sought.

**Disposition of motion****13.07**

- (1) After hearing a motion, the Panel may:
  - (a) make the order sought;
  - (b) grant relief on such terms and conditions as the Panel considers appropriate;
  - (c) dismiss the motion, in whole or in part;
  - (d) adjourn the hearing of the motion, in whole or in part; or
  - (e) if the motion is heard prior to the hearing on the merits in the proceeding, adjourn the hearing of the motion to the Panel hearing the merits of the proceeding.

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## **RULE 14    ADJOURNMENTS**

### **Before date of hearing**

#### **14.01**

- (1) Where a hearing is scheduled and prior to the date of the hearing a party wishes to adjourn the hearing to another date, the party shall make a request for an adjournment to the Committee as soon as practicable in accordance with this Rule.
- (2) A request under subrule (1) shall be brought on notice unless circumstances that could not reasonably have been foreseen make notice impractical.

### **On date of or during hearing**

- (3) Where a hearing is scheduled and on the date scheduled for the hearing or during the course of the hearing a party wishes to adjourn the hearing, or the remaining part of the hearing, to a future date, the party shall make a request to the Panel presiding at the hearing for an order adjourning the hearing, or the remaining part of the hearing, to a future date.

### **Adjournments by the Secretary**

#### **14.02**

- (1) The Secretary may grant a request for an adjournment of a hearing, motion, or pre-hearing conference where:
  - (a) all parties consent to the adjournment; and
  - (b) the parties notify the Secretary in writing of their consent.

### **Considerations**

#### **14.03**

- (1) In considering whether to grant an adjournment, a Panel may consider:
  - (a) prejudice to a person;
  - (b) the timing of the request or motion for the adjournment;
  - (c) the number of prior requests and motions for an adjournment;
  - (d) the number of adjournments already granted;
  - (e) prior directions or orders with respect to the scheduling of future hearings;
  - (f) the public interest;
  - (g) the costs of an adjournment;
  - (h) the availability of witnesses;

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- (i) the efforts made to avoid the adjournment;
  - (j) the requirement for a fair hearing; and
  - (k) any other relevant factor.

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## **RULE 15    FORM OF HEARING**

### **Professional misconduct, capacity, good character and credibility**

#### **15.01**

- (1) Professional misconduct, capacity, good character, credibility, reconsideration, and readmission proceedings, including the hearing of any Appeals in such proceedings, shall be held as oral hearings with the parties and their representatives, if any, appearing in person, unless a Panel orders otherwise.
- (2) Settlement proceedings shall be held as a written hearing unless all parties consent or a Panel orders it to proceed as an oral or electronic hearing.
- (3) If a Settlement proceeding is held as a written hearing, CPA Ontario may, at the time that it serves and files the settlement agreement, serve on all other parties to the proposed settlement and file with Secretary written submissions and a brief of authorities and, if submissions and/or a brief of authorities are so served and filed, the other party(s) may, within 15 days of receiving these documents from CPA Ontario, serve and file submissions and a brief of authorities.

### **Admission/Registration Appeal and application for a public accounting licence**

#### **15.02**

- (1) Admission/Registration Appeals and applications for a public accounting licence that are referred to the Admission and Registration Committee and do not involve issues of good character or credibility shall be held as a written hearing, unless a Panel orders otherwise.

### **Reviews**

#### **15.03**

- (1) Reviews by the Admission and Registration Committee of Board decisions shall proceed in writing.

### **Electronic hearings**

#### **15.04**

#### **Order not required**

- (1) Subject to subrule (2), the following proceedings or parts of a proceeding may, without a motion or an order being made, be heard as an electronic hearing:
  - (a) A proceeding or part of a proceeding where the order or determination sought is on consent;
  - (b) A request for an adjournment.

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- (2) The Panel may direct that a proceeding referred to in subrule (1) be convened as an oral hearing or written hearing on such terms as are necessary for a fair determination of the proceeding.

### **Order for electronic hearing**

- (3) On the motion of a party, or on a Panel's own initiative, an order may be made that a proceeding or a part of a proceeding be held as an electronic hearing.

### **Matters to consider in making order**

- (4) In deciding whether to order that a proceeding be held as an electronic hearing, a Panel may consider:
- (a) the suitability of an electronic hearing to the subject matter of the proceeding;
  - (b) the nature of the evidence to be called at the hearing and whether credibility is in issue;
  - (c) whether the matters in dispute in the proceeding are questions of law;
  - (d) the convenience of the parties;
  - (e) the cost, efficiency and timeliness of the hearing;
  - (f) the avoidance of delay or unnecessary length;
  - (g) the fairness of the process;
  - (h) public accessibility to the hearing;
  - (i) the fulfillment of CPA Ontario's statutory mandate; and
  - (j) any other matter relevant to secure the just and expeditious determination of the proceeding.

### **Conduct of electronic hearing**

- (5) An electronic hearing shall not proceed unless the Panel is satisfied that the parties, any witnesses and the Panel are each able to hear one another throughout the hearing.

### **Arrangements for electronic hearing**

- (6) Where a hearing is to be held as an electronic hearing, the Secretary shall make all the necessary arrangements for the hearing and shall give notice of those arrangements to all parties and their representatives, if any.

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**Written hearing**  
**15.05**

**Order not required**

- (1) Subject to subrule (2), the following proceedings or parts of a proceeding may, without a motion or an order being made, be heard as a written hearing:
  - (a) A motion for an order that a hearing be held as an electronic hearing;
  - (b) A proceeding or part of a proceeding where the order or determination sought is on consent; and
  - (c) A request for an adjournment.
- (2) The Panel may direct that a proceeding referred to in subrule (1) be convened as an oral hearing or electronic hearing on such terms as are necessary for a fair determination of the proceeding.

**Arrangements for written hearing**

- (3) Where a hearing is to be held as a written hearing, the Secretary shall make all the necessary arrangements for the hearing and shall give notice of those arrangements to all the parties and their representatives, if any.

**Motion under Rule 11**

**No notice required**  
**15.06**

- (1) The notice requirements in subrule 15.04(6) and in subrule 15.05(3) do not apply in the case of a hearing of a motion for an order sought under rule 11.01 where an order was made dispensing with service of a motion record.

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## RULE 16      LOCATION OF HEARING

### Location of Hearings

#### 16.01

- (1) Subject to subrules (2) and (3), every hearing shall be held at the offices of CPA Ontario in Toronto.
- (2) Where all parties consent to a hearing being held at a place other than the offices of CPA Ontario in Toronto, the hearing shall be held at that place.
- (3) On the motion of a party, an order may be made that a hearing be held at a place other than the offices of CPA Ontario in Toronto.
- (4) In deciding whether to order that a hearing be held at a place other than the offices of CPA Ontario in Toronto, a Panel may consider:
  - (a) the convenience of the parties;
  - (b) the cost, efficiency and timeliness of the hearing;
  - (c) the avoidance of delay or unnecessary length;
  - (d) the fairness of the process;
  - (e) public accessibility to the hearing;
  - (f) the fulfillment of CPA Ontario's statutory mandate; and
  - (g) any other matter relevant to secure the just and expeditious determination of the proceeding.
- (5) An order that a hearing be held at a place other than the offices of CPA Ontario in Toronto shall be made only after consultation with the Secretary.

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## **RULE 17    ACCESS TO HEARING**

### **Public Hearing**

#### **17.01**

(1) Except as provided in:

- (a) Regulation 6-1;
- (b) Regulation 6-3;
- (c) Regulation 16-1; and
- (d) rule 17.02,

every hearing in a proceeding shall be open to the public.

### **Hearing in the absence of the public**

#### **17.02**

(1) On the motion of a party, an order may be made that a hearing or a part of a hearing shall be held in the absence of the public where:

- (a) such an order is necessary to prevent a serious risk to the proper administration of justice because reasonable alternative measures will not prevent the risk; and
- (b) the salutary effects of the order sought outweigh the deleterious effects on the rights and interests of the parties and the public, including the effects on the right to free expression, the right of the parties to a fair and public hearing, and the efficacy of the administration of justice.

### **Attendance at hearing held in the absence of the public**

#### **17.03**

(1) Where a hearing or a part of a hearing is held in the absence of the public, unless otherwise ordered by the Panel, the hearing may be attended by:

- (a) the parties and their representatives; and
- (b) subject to subrule 17.02, such other persons as the Panel considers appropriate.

### **Non-disclosure of information**

#### **17.04**

(1) Subject to subrule (2), where a hearing or a part of a hearing is held in the absence of the public, no person shall disclose, except to their representative, another person who attends at or participates in the hearing or the part of the hearing that is held in the absence of the public, or CPA Ontario:

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- (a) any information disclosed in the hearing or the part of the hearing that is held in the absence of the public; and
  - (b) if and as specified by the Panel, the Panel's reasons for a decision or an order arising from the hearing or the part of the hearing that is held in the absence of the public, other than the Panel's reasons for an order that a subsequent hearing or a part of the subsequent hearing be held in the absence of the public.

**Order for disclosure: hearing held in the absence of the public**

- (2) On the motion of a person, an order may be made permitting a person to disclose any information mentioned in subrule (1).

**Order for non-disclosure: hearing open to the public**

**17.05**

- (1) On the motion of a party, or on a Panel's own initiative, an order may be made prohibiting a person who attends at or participates in a hearing or a part of a hearing that is open to the public from disclosing, except to their representative, another person who attends at or participates in the hearing or the part of the hearing, or CPA Ontario any information disclosed in the hearing or the part of the hearing, if the criteria in subrule 17.02 are met for the order.

**Review of order**

**17.06**

- (1) At any time after order is made under this Rule, any person may by motion request the Panel to review all or a part of the order, and upon such review the Panel may confirm, vary, suspend or cancel the order.

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## **RULE 18     CONDUCT OF HEARING**

### **Quorum**

#### **18.01**

- (1) Except as otherwise provided in these Rules, a Panel consisting of at least three members of the Adjudicative Committee shall preside over every hearing.
- (2) Despite subrule (1), unless otherwise provided in the By-law or Regulations, the Chair of the Adjudicative Committee may order that a Panel of fewer than three members preside over a specific hearing.
- (3) If a member of a Panel who has participated in a hearing becomes unable, for any reason, to complete the hearing or to participate in the decision or order, the remaining member(s) shall complete the hearing, make the decision and any order, and give the reasons.

### **Transcripts**

#### **Production of transcript**

##### **18.02**

- (1) The Secretary shall cause every oral and electronic hearing to be recorded by a reporting service to permit the production of a transcript of the hearing.

### **Interpreter**

#### **18.03**

- (1) Where a witness does not understand the language or languages in which an examination at a hearing is to be conducted, the Secretary shall provide an interpreter.

### **Notice to Secretary**

- (2) A person intending to call a witness who will require interpretation shall notify the Secretary of the witness' requirement for an interpreter as early as possible, and in any event, not later than ten days before the hearing at which the witness will be examined.

### **Interpreter to be competent**

- (3) An interpreter shall be competent and independent.

### **Interpreter to make affirmation**

- (4) Where an interpreter is required under subrule (1), before the witness is called, the interpreter shall solemnly promise to interpret accurately the administration of the affirmation to the witness, the questions put to the witness and the witness' answers.

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**Accommodation required****18.04**

- (1) A party shall notify the Secretary as early as possible of any needs of the party or any witnesses that may require accommodation.

**Limitation on examination of witness****18.05**

- (1) A Panel may reasonably limit further examination or cross-examination of a witness where it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the proceeding.

**French Speaking Members****18.06**

- (1) A Member who speaks French may require that, in the case of an oral hearing before the Discipline Committee or an oral Appeal from such a hearing, the hearing or Appeal, or any part of it, be heard in French.
- (2) Any such requirement shall be set out in writing to the Secretary within seven days of the notice of hearing provided in subrule 7.01(3).
- (3) Upon receipt of the requirement, the Secretary shall ensure an interpreter is provided to the Member so that the Member may hear the matter in French.

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## **RULE 19 EVIDENCE**

### **Receiving evidence**

#### **19.01**

- (1) The Panel may receive any evidence, subject to restrictions in the Act, it finds relevant and reliable.
- (2) Despite subrule (1), information provided to either a Member or CPA Ontario in the context of any confidential practice advisory service offered by CPA Ontario to its Members shall not be received as evidence in any proceeding.
- (3) The evidence in subrule (1) includes both oral testimony and documents.
- (4) Any witness giving testimony shall do so upon making a solemn promise to tell the truth.

### **Exclusion of witness**

#### **19.02**

- (1) Subject to subrule (2), on the motion of a party, an order may be made excluding a witness or witnesses from a hearing until that witness is called to give evidence.

### **Order not to apply to party or witness instructing representative of party**

- (2) An order under subrule (1) may not be made in respect of a party or a witness whose presence is essential to instruct the representative of the person calling the witness, but an order may be made requiring any such party or witness to give evidence before other witnesses are called to give evidence on behalf of the party or the person calling the witness.

### **No communication with excluded witness**

- (3) Subject to subrule (4), where an order is made excluding a witness or witnesses from a hearing, there shall be no communication to any witness of any evidence given during that witness' absence from the hearing until after that witness has been called to give evidence and has given evidence.

### **Order permitting communication with excluded witness**

- (4) On the motion of the person calling a witness who has been excluded from a hearing, an order may be made permitting communication to the witness of any evidence given during the witness' absence from the hearing.

### **Evidence by affidavit**

#### **19.03**

- (1) At a hearing on the merits of a proceeding, the evidence of a witness or proof of a particular fact or document may be given by affidavit, subject to the Panel ordering otherwise.

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**Agreed facts**  
**19.04**

- (1) At a hearing on the merits of a proceeding, the Panel may receive and act on any facts agreed to by the parties without further proof or evidence.

**Admissibility of evidence from former proceeding**

**Interpretation**  
**19.05**

- (1) In this Rule, “previously admitted evidence” means evidence that was admitted in a proceeding before a court or tribunal, whether in or outside Ontario, at a hearing that occurred before the hearing in which the evidence is now sought to be admitted.

**When may be admitted**

- (2) At a hearing on the merits of a proceeding, previously admitted evidence may be admitted if there is no legal bar to its admission, and:
- (a) the parties to the proceeding consent to its admission; or
  - (b) if,
    - (i) the Tribunal is satisfied that there is a reasonably accurate transcript of the previous hearing,
    - (ii) the previously admitted evidence is relevant to the current proceeding,
    - (iii) the party against whose interest the evidence is sought to be admitted was or is a party or a witness in the previous proceeding,
    - (iv) if the party against whose interest the evidence is sought to be admitted was not a witness at the previous hearing, the party had the opportunity to cross-examine the witness at the previous hearing, and
    - (v) a material issue in the other proceeding to which the previously admitted evidence relates is substantially similar to a material issue in the current proceeding.

**Proof of prior commission of offence**  
**19.06**

- (1) Proof that a person has, in a proceeding before an adjudicative body, been found to have committed an offence is proof, in the absence of evidence to the contrary, that the offence was committed by the person if:
- (a) no appeal of the finding was taken and the time for an appeal has expired; or

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- (b) an appeal of the finding was taken but was dismissed or abandoned and no further appeal is available.
- (2) For the purposes of subrule (1), a document certifying the finding, purporting to be signed by the official having custody of the records of the adjudicative body, is sufficient evidence of the finding.

**Proof of prior facts**  
**19.07**

- (1) Specific findings of fact contained in the reasons for decision of an adjudicative body are proof, in the absence of evidence to the contrary, of the facts so found if:
  - (a) no appeal of the decision was taken and the time for an appeal has expired; or
  - (b) an appeal of the decision was taken but was dismissed or abandoned and no further appeal was taken.
- (2) If the findings of fact mentioned in subrule (1) are with respect to an individual, subrule (1) only applies if the individual is or was a party to the proceeding giving rise to the decision.

**Transcript of proceeding**  
**19.08**

- (1) At a hearing, a transcript of a hearing before an adjudicative body may be admitted as evidence.

**Reasons**

- (2) At a hearing, the reasons for decision of an adjudicative body may be admitted as evidence.

**Taking official notice of facts**  
**19.09**

- (1) The Panel may take notice of:
  - (a) facts that may be judicially noticed;
  - (b) any generally accepted technical facts, information or opinions within its specialized knowledge; and
  - (c) any rules or standards governing the profession or its Members, Students, or Firms.

**Bank and business records**  
**19.10**

- (1) Any proof that must be given or any requirement that must be met prior to a bank record or a business record being received or admitted in evidence under any common law or

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statutory rule may be given or met by the oral testimony or affidavit of an individual given to the best of the individual's knowledge and belief.

### **Documentary evidence**

#### **19.11**

- (1) At a hearing, a party tendering a document as evidence shall provide:
  - (a) a copy of the document to every other party; and
  - (b) six copies of the document to the Panel.

### **Copies**

#### **19.12**

- (1) Where the Panel is satisfied as to its authenticity, a copy of a document or other thing may be admitted as evidence at a hearing.

### **Summonses**

#### **19.13**

- (1) The Panel may, by summons, require any person:
  - (a) to give evidence at a hearing; and
  - (b) to produce in evidence at a hearing specified documents and things.

### **Signing of summons**

- (2) A summons may be signed by the Secretary.

### **Summons may be issued in blank**

- (3) On the request of a person, the Secretary shall issue to a party a blank summons and the party may complete the summons and insert the name of the witness to be summoned.

### **Service of summons**

- (4) Subject to subrule (6), the party who obtains a summons shall serve the summons on the witness to be summoned.

### **Attendance money**

- (5) Subject to subrule (6), the party who obtains a summons shall pay or tender to the witness to be summoned, at the same time that the party serves the summons on the witness, attendance money calculated in accordance with Tariff A under the Rules of Civil Procedure.

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**Service and attendance money not required**

- (6) If a witness is in attendance at a hearing, a party is not required to serve a summons on the witness or to pay or tender to the witness attendance money in order to call the witness at the hearing.

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## RULE 20    COSTS

### Awarding costs

#### 20.01

- (1) In hearings or Appeals of Allegations, a Panel of the Discipline Committee or Appeal Committee, as the case may be, may make any order requiring a party other than CPA Ontario to pay costs as provided in Regulations 6-2 and 6-3.
- (2) In all other cases:
  - (a) A Panel may make an order requiring a party other than CPA Ontario to pay costs where the conduct or course of conduct of that party has been unreasonable, frivolous, or vexatious or the party has acted in bad faith: and
  - (b) The amount of the costs ordered shall be determined by taking into account the time spent by CPA Ontario on the proceeding or part of the proceeding where the conduct of the party was unreasonable, frivolous, or vexatious or where the party acted in bad faith, compensated at a reasonable hourly rate, taking into account the CPA Ontario representatives' year of call, and any expenses incurred.
- (3) A Panel presiding over an interlocutory proceeding, including a motion, may make an order under subrules (1) or (2), or may defer the determination to the Panel presiding over the hearing on the merits in the proceeding.

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## **RULE 21 DECISIONS, ORDERS AND REASONS**

### **Decisions Effective date**

#### **21.01**

- (1) A decision is effective from the date on which it is made.

### **Endorsement**

- (2) An endorsement of every decision shall be made by the chair of the Panel:
  - (a) on the originating process; or
  - (b) on a separate sheet of paper that is attached to the originating process.

### **Orders**

#### **21.02**

- (1) An order is effective from the date on which it is made, unless ordered otherwise by the Panel.

### **Affecting status of Member, Student, or Firm**

- (2) Except as provided in rule 11 or Regulation 16-1 any order affecting the status or practice rights of a Member, Student or Firm shall be for a definite period of time.
- (3) Subrule (2) does not apply to an order of revocation, deregistration, or readmission.

### **Fine**

- (4) Any order imposing a fine on a party shall specify:
  - (a) the principal sum; and
  - (b) the time within which the fine is to be paid.

### **Costs**

- (5) Any order awarding costs shall specify:
  - (a) the principal sum; and
  - (b) the time within which the costs are to be remitted.

### **Reprimands**

- (6) A reprimand may be administered by any member of the Panel.
- (7) A reprimand may be administered orally, in writing, or both.

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## **Endorsement**

- (8) An endorsement of every order shall be made by the chair of the Panel making the order:
  - (a) on the originating process or a separate sheet of paper that is attached to the originating process; or
  - (b) if the order relates to a motion, on the motion record or a separate sheet of paper that is attached to the motion record.

## **Formal order or decision and order**

### **21.03**

- (1) A formal order or decision and order shall be prepared for any final decision or order made by a Panel.

## **Written reasons**

### **21.04**

- (1) A Panel shall give written reasons for its final order or final decision and order.
- (2) A Panel may give written reasons for any other decision or order.
- (3) The reasons shall include the reasons for any minority or dissent.

## **Correction of errors**

### **21.05**

- (1) The Secretary or the Panel may at any time correct a typographical error, error of calculation or similar minor error made in a decision, order, formal decision and order, formal order, or reasons of a Panel.

## **Notice of decisions**

### **21.06**

- (1) The Secretary shall serve on each party or representative of each party:
  - (a) who participated in a hearing on the merits of a proceeding,
    - (i) a copy of the formal decision and order,
    - (ii) a copy of the written reasons, if any, for the decision, order or decision and order, and
    - (iii) a copy of a corrected decision, corrected order, corrected formal decision and order or corrected reasons; or
  - (b) who participated in a motion,

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- (i) a copy of the formal order, if any,
  - (ii) a copy of the written reasons, if any, for the order, and
  - (iii) a copy of a corrected order, corrected formal order or corrected reasons.

**Method of sending notice**

- (2) A document required to be served under subrule (1) shall be sent by:
  - (a) regular mail to the address of the party contained in CPA Ontario's records or to the last known address of the party's representative;
  - (b) e-mail to the e-mail address of the party contained in CPA Ontario's records or the last known e-mail address of the party's representative; or
  - (c) hand delivery to CPA Ontario.

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## **RULE 22    PROCEEDING RECORD**

### **Requirement 22.01**

- (1) The Secretary shall compile a record of every proceeding.

### **Contents of record**

- (2) A record of a proceeding shall contain the following:
- (a) Every document filed with the Secretary under these Rules in respect of the proceeding or a step in the proceeding;
  - (b) Every document received by a Panel under these Rules in respect of the proceeding or a step in the proceeding;
  - (c) The notice of a hearing on the merits of a proceeding;
  - (d) The endorsement of the decision and order in the hearing and of the order in a motion;
  - (e) The formal decision and order in the proceeding and the formal order in a motion;
  - (f) The reasons, if any, for the decision or order in the proceeding and for the order in a motion; and
  - (g) The transcript of a hearing if obtained by the Secretary.

### **Record is public record**

- (3) Subject to subrule (4), rule 17, the By-law, Regulations, and the Act, the proceeding record is a public record.

### **Documents not available for public inspection**

- (4) A document contained in the proceeding record pursuant to subrule (2) (a) or (b) is not available for public inspection.

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## **RULE 23 APPEALS TO THE APPEAL COMMITTEE**

### **General**

#### **23.01**

- (1) This Rule applies to Appeals to the Appeal Committee, authorized by the Act, By-law or Regulations, from a decision of the Discipline Committee, Capacity Committee or Admission and Registration Committee.
- (2) There is no Appeal from an interlocutory order of an Adjudicative Committee.
- (3) Subrules 7.01(2) and (3) apply to an Appeal, with necessary modifications and except as otherwise provided in this Rule.

### **Stay pending Appeal**

#### **23.02**

- (1) A party to an appeal referred to in subrule 23.01(1) may move before the Appeal Committee for a stay of a final order of the Discipline Committee, Capacity Committee, or Admission and Registration Committee in accordance with rule 13 with necessary modifications.
- (2) An order for a stay may be made on such terms and conditions as are just.

### **Commencement of Appeal**

#### **23.03**

- (1) An Appeal of a final order of the Discipline Committee, Capacity Committee or Admission and Registration Committee shall be commenced by a notice of appeal.
- (2) The notice of appeal shall be served on all parties and filed with the Secretary:
  - (a) within 30 days of the pronouncement of the order; or
  - (b) after 30 days on consent of the parties, or with leave of the Panel.
- (3) Any party served with a notice of appeal may cross-appeal.
- (4) The notice of cross-appeal, if any, shall be served on all parties and filed with the Secretary:
  - (a) within 15 days of the service of the notice of appeal; or
  - (b) after 15 days on consent of the parties, or with leave of the Panel.

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## **Materials on the Appeal**

### **Appellant's Appeal Book 23.04**

- (1) Within 30 days of the later of the filing of the notice of appeal or the release of the reasons of the order appealed from, the party delivering a notice of appeal shall serve an appeal book on the opposing party or the representative for that party and shall file six copies of the appeal book with the Secretary.
- (2) The appeal book shall contain, in consecutively numbered pages:
  - (a) a table of contents describing each document by its nature and date and, in the case of an exhibit, by exhibit number or letter;
  - (b) a copy of each notice of appeal;
  - (c) a copy of the originating process;
  - (d) a copy of the decision and order;
  - (e) a copy of the reasons of the Adjudicative Committee, if any;
  - (f) a copy of each document referred to in the table of contents; and
  - (g) all relevant transcripts, or a list of all relevant transcripts together with a certificate of the court reporter confirming that such transcripts have been ordered and any deposit required for preparation of transcripts has been paid, or, alternatively, the order of the Appeal Committee dispensing with the requirement to provide transcripts.

### **Transcripts**

- (3) The party delivering a notice of appeal shall, unless a Panel orders otherwise on a motion, no later than the date the notice of appeal is filed, order the transcript of the entire hearing.
- (4) The party ordering transcripts shall provide a copy of the transcripts to all parties and file with the Secretary immediately upon their receipt.

### **Respondent's Appeal Book**

- (5) Within 30 days of receipt of the appellant's appeal book, the respondent shall serve its appeal book on the appellant or representative for the appellant and shall file six copies of the appeal book with the Secretary.
- (6) The respondent's appeal book shall contain, in consecutively numbered pages:
  - (a) a table of contents describing each document by its nature and date and, in the case of an exhibit, by exhibit number or letter;

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- (b) a copy of any notice of cross-appeal;
  - (c) a copy of all relevant exhibits that are not included in the appellant's appeal book;  
and
  - (d) a copy of any other documents relevant to the hearing of the Appeal that are not included in the appellant's appeal book.

### **Factum and Book of Authorities**

- (7) The party who files a notice of appeal shall serve a factum on all other parties within 60 days after receipt of the transcripts referred to in subrule 23.04(2)(g).
- (8) If the Appeal Committee has made an order dispensing with the requirement to provide transcripts, the party who files a notice of appeal shall serve its factum at the same time as its appeal book.
- (9) The responding party to the appeal shall serve a factum on all other parties within 30 days after service of the factum of the party who files a notice of appeal.
- (10) Each factum shall contain a concise statement, without argument, of the facts, issues to be argued, a concise statement of law, and authorities relating to each issue and the order sought.
- (11) Each party shall serve, with their factum, a book of authorities unless the authorities to be relied upon are contained in the standard book of authorities.
- (12) The respondent shall not include in its book of authorities any authorities contained in the appellant's book of authorities.
- (13) Each party shall file six copies of that party's factum and book of authorities with the Secretary.

### **Deemed abandonment**

- (14) Where the party who files a notice of appeal fails to file an appeal book in the time prescribed by this Rule, the Appeal shall be deemed to be abandoned, unless the party obtains the consent of the other party or an order from the Panel.
- (15) No Appeal shall be deemed to have been abandoned for the failure to file a factum or book of authorities in the time prescribed by this Rule.

### **Effect of failure to comply**

- (16) A party who fails to file any document required by this Rule within the time prescribed by this Rule or an order of the Panel, shall not thereafter file such document except on the consent of all other parties or with leave of the Panel.

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**Fresh evidence**  
**23.05**

- (1) If a party seeks to tender evidence to the Appeal Committee which was not before the Panel or person whose decision or order is the subject of the Appeal, that party shall bring a motion to admit fresh evidence before the Appeal Committee in accordance with rule 13 with necessary modifications.
- (2) The motion to admit fresh evidence shall be heard with the Appeal, unless the Panel orders otherwise.
- (3) Where the party who files a notice of motion to admit fresh evidence fails to file supporting materials in the time prescribed by rule 13 or by the Appeal Committee, the notice of motion to tender fresh evidence shall be deemed abandoned, unless the party obtains the consent of the other party or an order from the Appeal Committee.

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## **RULE 24     ADMISSION/REGISTRATION APPEALS**

### **General**

#### **24.01**

- (1) All Admission/Registration Appeals shall be in writing unless otherwise ordered by the Admission and Registration Committee.

### **Commencement of Admission/Registration Appeal**

#### **24.02**

- (1) Rule 7 applies to an Admission/Registration Appeal, except as otherwise provided in this Rule.
- (2) The notice of appeal shall be served on all parties and filed with the Secretary:
  - (a) within 30 days of the determination; or
  - (b) after 30 days on consent of the parties, or with leave of the Admission and Registration Committee.

### **Record of Determination**

#### **24.03**

- (1) Within 45 days of receipt of the notice of appeal, the person whose determination is the subject of the appeal shall:
  - (a) serve a record of determination on the appellant or the appellant's representative; and
  - (b) file six copies of the record of determination with the Secretary.
- (2) The record of determination shall contain, in consecutively numbered pages:
  - (a) a table of contents describing each document by its nature and date;
  - (b) a copy of the determination; and
  - (c) a copy of each document and all information considered by the person making the determination.
- (3) Despite rule 20, if the person whose determination is the subject of the appeal does not comply with the time limit set out in subrule (1), the Admission and Registration Committee may order costs against CPA Ontario if the appellant is ultimately successful on the appeal and if the Admission and Registration Committee concludes that the failure to comply is unreasonable.

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**Appellant's Submission**  
**24.04**

- (1) Within 15 days of receipt of the record of determination, the appellant shall serve a written submission on the person making the determination, and file six copies of the submission with the Secretary.
- (2) The written submission shall contain:
  - (a) an overview of the facts before the person making the determination;
  - (b) submissions as to why the person making the determination erred in their determination, with reference to the relevant facts; and
  - (c) the order requested.
- (3) Despite subrules (1) and (2), if the Admissions and Registration Committee has ordered the appeal to proceed otherwise than in writing, the appellant shall, instead of a submission, serve and file a factum and book of authorities and rule 23 shall apply with necessary modifications.

**Respondent's Submission**  
**24.05**

- (1) Within 15 days of receipt of the appellant's submission, the respondent shall:
  - (a) serve a written submission on the appellant: and
  - (b) file six copies of the submission with the Secretary.
- (2) Despite subrule (1), if the Admissions and Registration Committee has ordered the appeal to proceed otherwise than in writing, the respondent shall, instead of a submission, serve and file a factum and book of authorities and rule 23 shall apply with necessary modifications.

**Reply**  
**24.06**

- (1) If the respondent serves a submission, the appellant may, within seven days of receipt of that submission, serve a reply responding to any matters raised for the first time in the respondent's submission on the respondent, and file six copies of the reply with the Secretary.

**New information**  
**24.07**

- (1) If the appellant has relevant information that was not made available to or considered by the person making the determination being appealed, the appellant shall provide that

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information to the person making the determination and the appeal shall be stayed pending the person considering the new information.

- (2) The person making the determination shall inform the Admissions and Registration Committee within 30 days of receiving the new information whether that information has changed the initial determination.
- (3) If the new information has changed the initial determination the appeal shall be deemed to be abandoned.
- (4) If the new information has not changed the initial determination, that information shall be added to the record of determination, and all parties permitted to make additional submissions on it in accordance with this Rule.

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## RULE 25    REVIEWS

### **General 25.01**

- (1)    Reviews by the Admission and Registration Committee of decisions of the Board shall be conducted in writing in accordance with the procedure set out in Regulation 6-1 as more specifically set out below.

### **Commencing Review**

- (2)    Reviews of decisions of the Board are commenced by the applicant filing a request for review with the Secretary:
  - (a)    within 30 days of the decision to be reviewed; or
  - (b)    after 30 days only with leave of the Admission and Registration Committee.
- (3)    The request for review shall include:
  - (a)    the grounds for review;
  - (b)    the written submissions of the applicant on the review; and
  - (c)    a copy of each document relevant to the review that was before the Board at the time that it made its decision.

### **Secretary to forward to the Board**

- (4)    After receipt of the request for review, the Secretary shall forward the request for review to the Board.
- (5)    Within 15 days of receipt of the applicant's request for review, the Board shall:
  - (a)    provide the Secretary with any additional information, documents and materials relevant to the review that was before the Board at the time that it made its decision; and
  - (b)    identify any document included in the request for review that was not before the Board at the time that it made its decision.