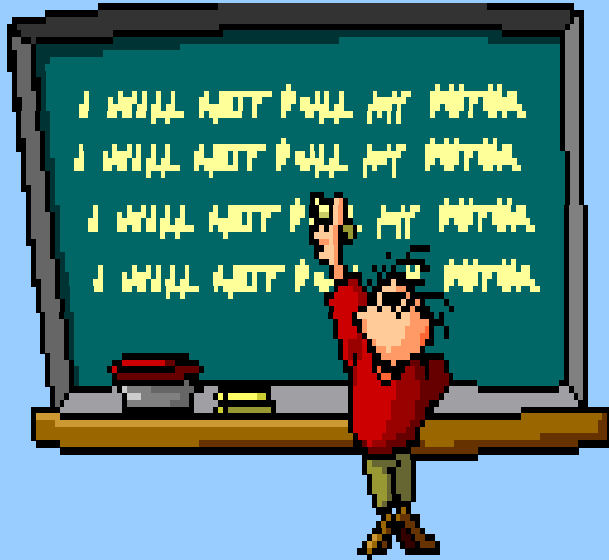


PUBLIC ACCOUNTANCY BOARD

Disciplinary Procedures



Annaliesa Lindsay

Attorney-at-Law

John G. Graham & Company

March 26, 2009

SOURCE OF POWER

❖ The Public Accountancy Act

❖ Regulations

DISCIPLINARY ACTION

- **Section 4** – power to take disciplinary action against registered public accountants
- **Section 13** – exercise of disciplinary powers
- **Regulations 12 -36**

Nature of disciplinary action

- ✓ **Remove Name** from the Register;
- ✓ **Suspend registration** for a period not exceeding a year;
- ✓ **Censure** the registered public accountant; or
- ✓ **Payment of costs** and expenses of enquiry



GROUND^S for Disciplinary Action



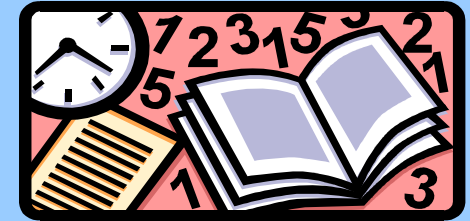
- **Conviction** of a criminal offence
- **Suspension** from ICAJ
- **Fraudulent** registration
- **Breach** of the PAA or Regulation

FOUNDATIONS for Disciplinary Action (cont'd)

- Professional Misconduct
- Gross Negligence or Incapacity
- Conduct discreditable to the profession

THE COMPLAINT

- Any person or body or by the Registrar of the PAB on affidavit.
- Registered public accountant responds to the complaint.
- The PAB informs the registered public accountant of the meeting date



DECISION ON COMPLAINT

The PAB will EITHER decide that:

1. No prima facie case has been established
(No Enquiry)
- OR
2. A prima facie case has been established
(Enquiry)

THE ENQUIRY PROCESS

1. Prior to the Enquiry, the registered public accountant and the complainant (**the parties**) will receive in writing:
 - (a) **information** on the nature and particulars of the allegations made; and
 - (b) the **date, time and place** at which the enquiry will be held.

THE ENQUIRY PROCESS

(cont'd)

2. At least **fourteen (14) days** before the Enquiry:

- Submit List of Documents
- Provide copy documents at the expense of the requesting party

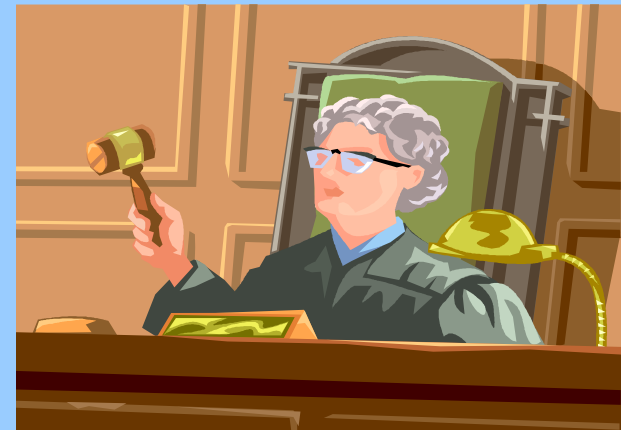


THE ENQUIRY PROCESS

(cont'd)

3. Parties entitled to :

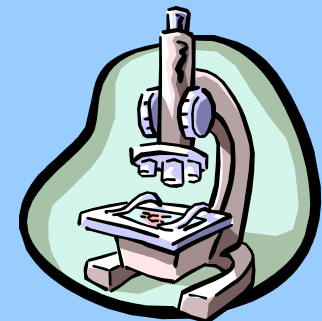
- **Representation** by Counsel and shall give notice of this at least seven (7) days before the Enquiry
- **Call Witnesses**



THE ENQUIRY PROCESS

(cont'd)

5. The complainants' allegations; documents and/or witnesses presented
6. The registered public accountant's position, documents and/or witnesses presented.



THE ENQUIRY PROCESS

(cont'd)

7. Each party is entitled to question witnesses.

8. At the end of the evidence, each party will make submissions



THE ENQUIRY PROCESS

(cont'd)

9. The PAB will consider all the evidence presented to determine its decision on the allegations.



THE ENQUIRY PROCESS (cont'd)

10. The PAB will inform the parties of its decision.

Note : *Enquiry is held in private but the decision of the PAB must be pronounced in public*



RIGHT OF APPEAL

The PAB will :-

- Write to the registered public Accountant advising of its decision and right to Appeal under section 14 of the Act.

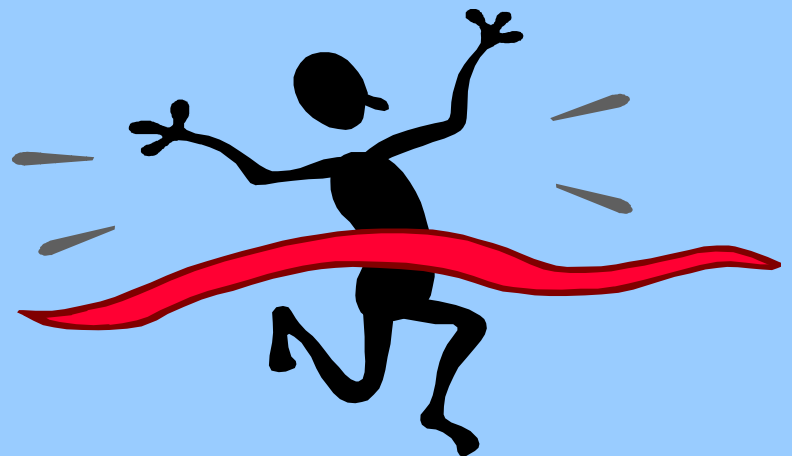
Note: *The PAB's decision may be suspended pending an appeal.*



CONCLUSION

The Disciplinary procedures exist to allow the PAB to regulate the conduct of registered public accountants.

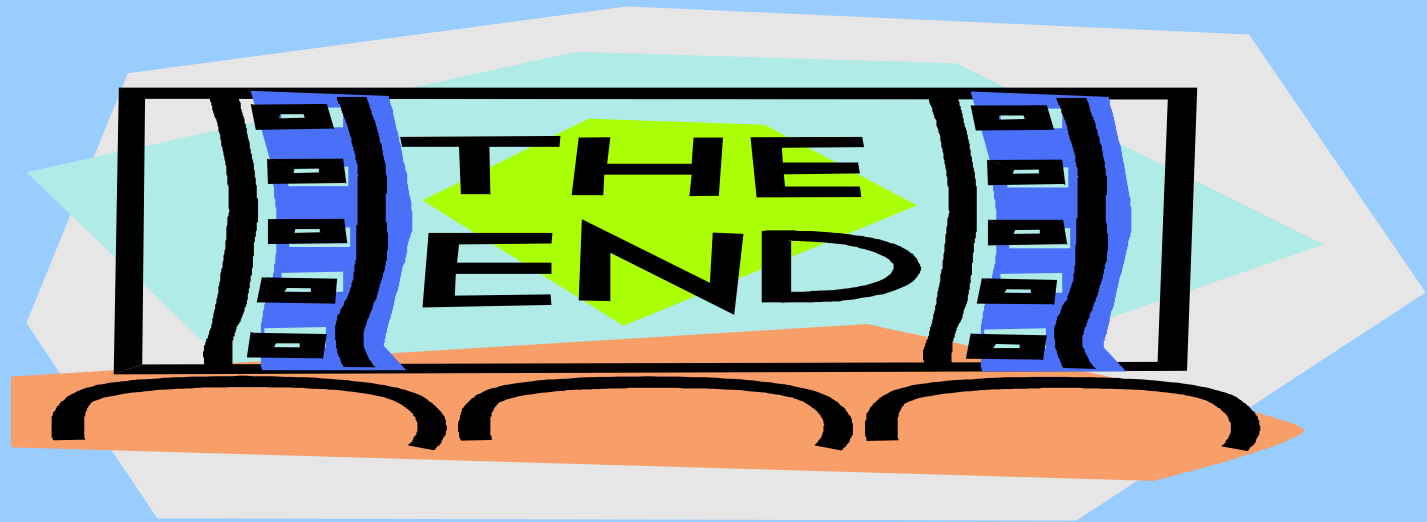
These procedures recognize the principles of natural justice.



CONCLUSION (cont'd)

- **Not many complaints received against registered public accountants.**
- **Aggrieved party or body can pursue legal proceedings against an individual registered public accountant.**





Public Accountancy Board
Contact Information