

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO

IN THE MATTER OF Bali Singh, a member of
The Certified General Accountants Association of Ontario

NOTICE OF HEARING

TO: Mr. Bali Singh, CGA
202-16 Rutherford Road South
Brampton, Ontario
L6W 3J1

TAKE NOTICE that in accordance with Article 9 of By-Law Four of The Certified General Accountants Association of Ontario, the Discipline Committee has referred the following charges under the Code of Ethical Principles and Rules of Conduct to the Professional Conduct Tribunal:

Rule 514 Registration

A member shall, if engaged in the practice of public accounting or the preparation of compilation engagements or tax returns part-time or full-time, register in accordance with the requirements prescribed by the Association. This rule also shall apply to members who own, operate or control a professional corporation engaged in the practice of public accounting or the preparation of compilation engagements or tax returns.

Rule 515 Practice Inspection Requirements

A member shall comply with, and adhere to, the practice inspection requirements of the Association and the standards contained therein.

Rule 601 Compliance

A member shall comply with By-Law Four and the *Code of Ethical Principles and Rules of Conduct* of the Association as amended from time to time, and with any order or resolution of the board of governors or its committees under the By-Law.

Rule 606(a) Detrimental Actions

A member shall not participate in any action that is detrimental to the Association or the profession.

Particulars:

1. Commencing in the fall of 2007 Bali Singh (“Singh”) registered with CGA Ontario (the “Association”) for full public practice.
2. Effective January 2008, Singh was deregistered from full public practice. As such after that date, he was not permitted to prepare compiled financial statements or corporate tax returns or to be associated with corporate financial statements as an independent accountant.
3. Even though Singh was not registered in public practice, in 2008 he prepared compiled financial statements or corporate tax returns for seven existing clients and prepared compiled financial statements or corporate tax returns for six new clients in 2008.
4. Rule 514 of the *Code* requires a member engaged in a professional practice to register with the Association.
5. The *Code* defines a “professional practice” as “a proprietorship, partnership, limited liability partnership or professional corporation that provides professional services.”
6. The *Code* further defines “professional services” as “any accounting, assurance, taxation services, management advisory or consulting services or other related services as may from time to time be recognized by the Association that is performed or offered to be performed by a member for a client or employer, whether or not the member asserts membership in the Association.”
7. By providing professional services, including the preparation of compiled financial statements and corporate tax returns for the public, Singh was operating a professional practice, as defined by the *Code*.
8. Singh was not permitted by the Association to offer the professional services that he provided to the public.
9. Singh earned income from carrying on a public practice operated in violation of the *Code*.
10. Rule 515 of the *Code* requires a member engaged in a professional practice to adhere to the practice inspection requirements of the Association.
11. Singh did not undergo a practice inspection with the Association as he was not registered to carry on the public practice work he was doing.
12. Rule 516 of the *Code* requires a member engaged in a professional practice to maintain professional liability insurance.

13. Rule 601 of the *Code* requires members to comply with the Association's By-Law Four and the *Code*.
14. By carrying on a public practice without being registered to do so, Singh did not comply with the Association's *Code* and therefore also did not comply with Rule 601.
15. Rule 606(a) of the *Code* prohibits members from participating in any action that is detrimental to the Association or the profession.
16. By preparing compiled financial statements and corporate tax returns or being associated with corporate financial statements as an independent contractor for clients when he was not registered in public practice, Singh participated in actions detrimental to the Association and the profession.

AND TAKE NOTICE that in accordance with subsection 2(d), Article 9 of By-Law Four and subsection 36(1) of the *Certified General Accountants Act, 2010*, a Professional Conduct Tribunal of The Certified General Accountants Association of Ontario has appointed **Thursday, September 16, 2010 at 10:00 a.m.** at the Network Reporting & Mediation, 100 King Street West, Suite 3600, First Canadian Place, in the City of Toronto to hear evidence on behalf of the Discipline Committee of The Certified General Accountants Association of Ontario, and, if you appear and so request, your evidence or evidence on your behalf.

AND TAKE NOTICE that in accordance with section 15 of Article 9 of By-Law Four, if you appear at the time and place aforesaid, you have the right to be represented by counsel or agent.

AND TAKE NOTICE that if the Professional Conduct Tribunal finds that you are guilty of a contravention of the Code of Ethical Principles and Rules of Conduct of The Certified General Accountants Association of Ontario, it may order imposition of one or more penalties set forth in section 18 of Article 9 of By-Law Four.

AND TAKE NOTICE that if you fail to appear at the time and place aforesaid in answer to this Notice, the hearing may be conducted in your absence.

AND TAKE NOTICE that in accordance with section 1 of Article 3 of By-Law Four, the Association will not accept your resignation from membership until this matter has been resolved.

AND TAKE NOTICE that no adjournment will be granted unless proper cause is shown and any adjournment will be on such terms as the Tribunal may decide.

DATED at Toronto, Ontario this day of 2010.

THE PROFESSIONAL CONDUCT TRIBUNAL
THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO

STEINECKE MACIURA LEBLANC
Barristers and Solicitors
401 Bay Street
Suite 2308, P.O. Box No. 23
Toronto, Ontario
M5H 2Y4

Lisa S. Braverman
Tel: 416-644-4781
Fax: 416-593-7867

AND TO: THE DISCIPLINE COMMITTEE
THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO
240 Eglinton Avenue East
Toronto, Ontario
M4P 1K8