

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO

IN THE MATTER OF Robert Willman, a member of
The Certified General Accountants Association of Ontario

NOTICE OF HEARING

TO: Robert Willman
220 Muskan Street
Nepean, Ontario
K2J 0C6

TAKE NOTICE that in accordance with Article 9 of By-Law Four of The Certified General Accountants Association of Ontario, the attached letter of complaint from Braebon Medical Corporation dated March 11, 2010 was received by the Discipline Committee. After an investigation, the Discipline Committee has referred charges under the Code of Ethical Principles and Rules of Conduct to the Professional Conduct Tribunal.

The charges are under the Code of Ethical Principles and Rules of Conduct, and particulars of the charges are as follows:

Code of Ethical Principles – Trust and Duties

Members shall act in the interests of their clients, employers, and interested third parties, and shall be prepared to sacrifice their self-interest to do so. Members shall honour the trust bestowed on them by others, and shall not use their privileged position without their principal's knowledge and consent. Members shall strive to be independent of mind and in appearance.

Rule 101 – Discredit

A member shall not permit the member's firm name or the member's name to be used with, participate in, or knowingly provide services to, any practice, pronouncement or act that would be of a nature to discredit the profession.

Rule 102 – Unlawful Activity

A member shall not permit the member's firm name or the member's name to be used with, participate in, or provide services to, any activity that the member knows, or which a reasonably prudent person would believe, to be unlawful.

R108 Conduct Unbecoming

It shall be unethical for a member, while acting in a professional capacity or otherwise, to engage in misconduct of a reprehensible or serious nature which reflects on the member's or student's honesty, integrity, or trustworthiness or, is relevant to the person's suitability as a member of the profession.

R401 Communication Issued in Connection with Financial Information

A member shall not issue a communication on any financial information, whether for publication or not, when the information is prepared in a manner that may have a tendency to be misleading.

R402 Association with Financial Information

A member shall not be associated with any letter, report, statement, representation, financial statement or tax filing, whether written or oral, which the member knows, or should know, is false or misleading, regardless of any disclaimer of responsibility.

Rule 606 - Detrimental Actions

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

Particulars:

1. From September 2007 until your termination for cause in September 2009, you were Vice President, Finance for Braebon Medical Corporation ("Braebon" or "your employer").
2. In that capacity, you were responsible for preparation of monthly and annual financial statements, preparation of the financial and business trend analysis of the company's operating results, assisting in obtaining additional financing for the organization, preparing an annual operating plan and budget, preparing cash flow projections, supervising accounts receivable collection and establishing internal controls, among other things.
3. In that capacity you owed your employer duties of good faith, trust and loyalty.
4. Contrary to those obligations, commencing in 2008 and continuing until your termination, you misappropriated funds and assets from your employer.

5. By letter dated 31 August 2009 your employer placed you on paid leave as a result of uncovering “strong evidence of numerous irregularities and wrongdoing in your dealings with the Company’s finances.”
6. Braebon detailed its findings to you and asked you to respond no later than Wednesday 2 September 2009.
7. After continuing its investigation, by letter dated 3 September 2009 Braebon terminated you for cause for misappropriation of funds.
8. According to the company’s records, you misappropriated \$36,549.26 from your employer through a series of unauthorized actions. These included unauthorized deposits to your bank account both electronically and by cheque, payment of expenses either not incurred or not approved, including purported payment of CGA annual dues, and unauthorized appropriation of Braebon assets including cell phones, iPhones and related charges.
9. In respect of a salary advance, you recorded an advance of \$2,452.00 as an expenditure for office supplies.
10. You either mischaracterized the nature of the expense or did not correct that characterization, in the event it was entered by a company bookkeeper, in order to suppress the company’s liability for the salary advance.
11. By letter dated 11 September 2009 you advised your employer that you did not object or dispute to anything in their letters to you of 31 August 2009 and 3 September 2009.

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 **Monday, August 23, 2010 at 11:30 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 ___th 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
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Lisa S. Braverman
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AND TO: THE DISCIPLINE COMMITTEE
THE CERTIFIED GENERAL ACCOUNTANTS
ASSOCIATION OF ONTARIO
240 Eglinton Avenue East
Toronto, Ontario
M4P 1K8

Attachment: complaint from Braebon Medical Corporation dated 11 March 2010