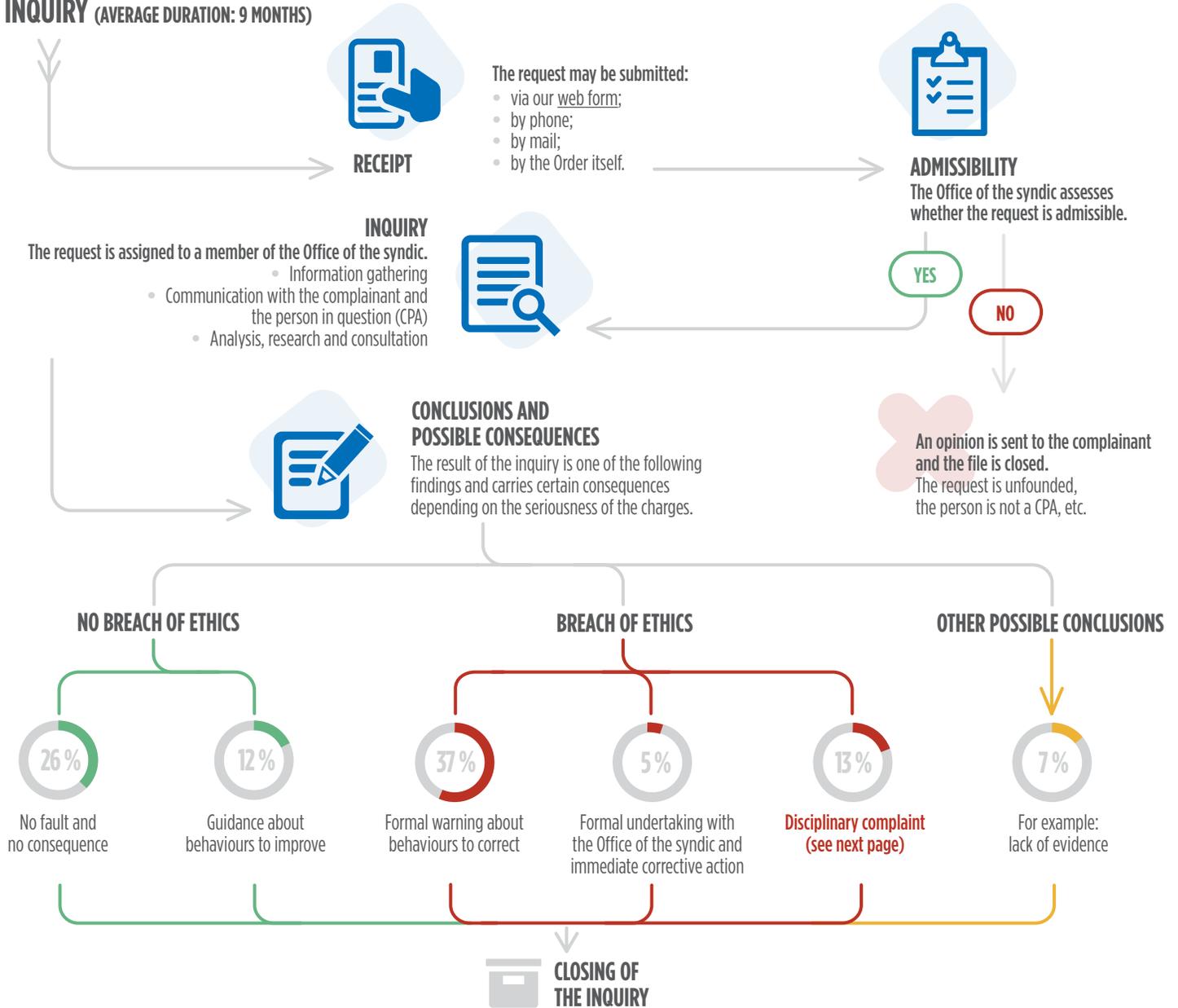


FLOWCHART OF AN INQUIRY REQUEST SUBMITTED TO THE OFFICE OF THE SYNDIC

The Office of the syndic ensures compliance with the *Code of ethics of chartered professional accountants* and the laws and regulations governing the CPA profession in Quebec. Throughout the inquiry process, each decision is made on the basis of whether the provisions of these laws are met, with a view to ensuring the protection of the public.

The complainant is the person who sent a request for an inquiry to the Office of the syndic.

INQUIRY (AVERAGE DURATION: 9 MONTHS)



REQUEST FOR AN OPINION FROM THE REVIEW COMMITTEE

If the person who requested the inquiry disagrees with the conclusion not to file a complaint, they may seek the advice of the Review committee, which is composed of two CPAs and a person designated by the Office des professions.

POSSIBLE OPINIONS

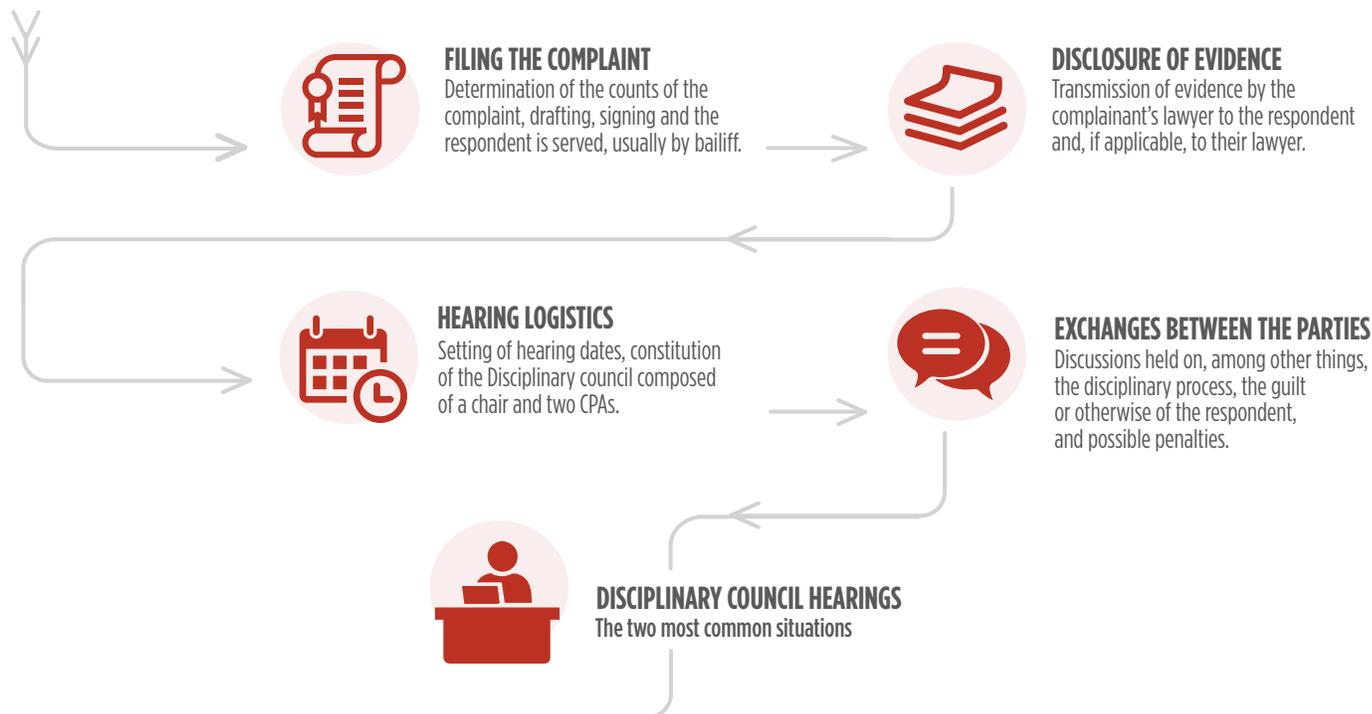
- 1 There is no cause to lodge a complaint.
- 2 Further inquiry is suggested.
- 3 There is cause to lodge a complaint; the Review committee suggests appointing a syndic ad hoc, who will decide whether to lodge a complaint.

In addition to one of these three opinions, the Review committee may suggest that the file be submitted to the Professional inspection committee.

DISCIPLINARY COMPLAINT

If a disciplinary complaint is filed as a result of the inquiry, the following process is initiated.

The respondent is the CPA who is the subject of the complaint, who may or may not be represented by a lawyer. The complainant is a member of the Office of the syndic (not the person who requested the inquiry), represented by a lawyer.



SITUATION 1

IF THE RESPONDENT ADMITS GUILT ON ALL COUNTS, THE HEARING WILL BE HELD ON BOTH GUILT AND PENALTY. THE PARTIES MAY HAVE AGREED AMONG THEMSELVES ON A PENALTY TO BE RECOMMENDED, BUT THE COUNCIL HAS THE AUTHORITY TO ACCEPT IT OR NOT.

		GUILT	PENALTY	
→ Guilt and penalty hearing	→ The respondent admits guilt on all counts, and the parties jointly recommend a penalty.	→ The council ascertains the facts and find the respondent guilty, after ascertaining the free, voluntary and informed nature of the respondent's response to the alleged offences.	→ Generally, the council will concur with the penalty recommendation unless it is contrary to the public interest.	→ Decision on guilt and penalty*
	→ The respondent admits guilt on all counts, but the parties do not agree on a recommended penalty.		→ The council hears each party's evidence and arguments and determines the penalty to be imposed.	

SITUATION 2

IF THE RESPONDENT DOES NOT ADMIT GUILT ON ONE OR MORE COUNTS, HEARING ON GUILT WILL BE HELD FIRST, FOLLOWED BY A PENALTY HEARING IF FOUND GUILTY.

→ Conviction hearing	→ The respondent pleads not guilty to one or more of the counts.	→ The council hears the evidence and arguments and determines whether the respondent is guilty on each count of the complaint.	→ Conviction decision
→ Penalty hearing (only if guilty)	→ The parties jointly recommend a penalty.	→ Generally, the council will concur with the penalty recommendation unless it is contrary to the public interest.	→ Penalty decision*
	→ The parties do not agree on the penalty to be recommended.	→ The council hears each party's evidence and arguments and determines the penalty to be imposed.	

* Possibility of appeal to the Professions Tribunal by the respondent or the complainant