

## 14 Discipline procedure: appeal committee

- (1) An authorized designated body shall establish an appeal committee, appointed by its board of directors or the governing council that includes individual licensees and public representatives to conduct hearings on appeals of decisions of the adjudicative committee or a panel of such committee in accordance with the *Statutory Powers Procedure Act*.
- (2) An authorized designated body shall provide that a panel of not fewer than three drawn from the members of the appeal committee may hear any appeal wherein a licensee is a party provided that a minimum of one public representative and one individual licensee shall serve on every panel.
- (3) The authorized designated body shall, in respect of all appeal hearings, prominently set out on its website the place, date and time of the appeal hearing, along with the licensee's name, unless otherwise ordered not to be disclosed, a description of the charge(s) and of the appeal(s) and a notice that the hearing is open to the public.
- (4) The authorized designated body shall at its expense retain or employ a person who is licensed by the Law Society of Upper Canada to practise law or provide legal services in Ontario to advise the appeal committee.
- (5) The authorized designated body shall ensure that members of the appeal committee have, and are provided with, ongoing appropriate training.
- (6) An authorized designated body shall provide that the appeal committee and any panel of the appeal committee has:
  - (a) the power to correct clear errors of a factual nature or the misapprehension or misapplication of an appropriate principle of accounting or law or of an assurance standard; and
  - (b) the same power to sanction as the adjudicative committee; and that the same provisions with respect to notice of the decisions of the adjudicative committee also apply to decisions of the appeal committee.
- (7) Where legislation permits, an authorized designated body shall provide that the order of the adjudicative committee shall be stayed in the event of an appeal, except that if the adjudicative committee or the panel of the adjudicative committee which heard the case orders that the licence of a licensee be revoked, or the certificate of authorization of a professional corporation to practise public accounting be revoked, the licence or the certificate of authorization to practise public accounting shall be suspended, unless the adjudicative committee or the panel of the adjudicative committee which made the order determines in the circumstances of the case that a suspension is not required for the protection of the public or in the public interest.
- (8) An authorized designated body shall require, in respect of a notice of the final decision and order of the appeal committee wherein there has been a finding or affirmation of a finding of professional misconduct, that notice of the decision and order disclosing the name of the licensee or partnership with brief particulars shall:

- (a) be made to the board of directors or governing council of the authorized designated body;
- (b) be made to all members of the authorized designated body;
- (c) be made available to members of the public;
- (d) be published on the authorized designated body's website and in a daily newspaper in the geographic area where the licensee practised or in which the partnership or professional corporation is located, if:
  - (i) a licensee is expelled from membership in the authorized designated body;
  - (ii) a licence is suspended or revoked;
  - (iii) the certificate of authorization of a professional corporation to practise public accounting is suspended or revoked;
  - (iv) a limitation is placed on the practice of a licensee or partnership;

unless the appeal committee hearing the matter determines that disclosure of the name of the licensee or partnership to or in any or all of the above is not required in the public interest and its disclosure would be unfair to the licensee or partnership.

- (9) The decision of the appeal committee, including the reasons for the decision, shall be provided in writing to each party.
- (10) An authorized designated body shall require that notice of any final decision and order of the appeal committee together with the written reasons for the decision disclosing the name of the licensee or partnership with brief particulars is promptly given to the Council for, in cases where there has been a finding or affirmation of a finding of professional misconduct, publication on its website. However, if the appeal committee pursuant to Section 14(8) orders that the name of the licensee or partnership not be disclosed, the publication on the Council's website shall not disclose the name of the licensee or partnership.
- (11) The authorized designated body shall, upon notice of a decision and order of the appeal committee making a finding or affirming a finding of professional misconduct, publish and maintain on its website in a manner that is accessible to the public the decisions and orders of the adjudicative committee and the appeal committee together with the written reasons for decisions that disclose the name of the licensee or partnership and brief particulars of the matter. However, if the appeal committee pursuant to Section 14(8) orders that the name of the licensee or partnership not be disclosed, the publication on the authorized designated body's website shall not disclose the name of the licensee or partnership.