

IN THE MATTER OF  
**CHARTERED PROFESSIONAL ACCOUNTANTS  
OF BRITISH COLUMBIA**

(“CPABC”)

AND  
A COMPLAINT AGAINST

**PAUL ROBERT GUERETTE CPA,CA**

(“Member”)

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**REASONS**

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1. The Member received his CA designation in 2011. He engaged in public practice as a sole practitioner, doing business as Trident CPA. The Amended Statement of Complaint alleged multiple violations by the Member of the *CPABC Code of Professional Conduct* which the CPABC contended warranted cancellation of his membership. The Member did not attend the hearing of the Complaint and did not contest the allegations.

Background

2. At the commencement of the hearing on August 1, 2023, the Member requested an adjournment of the proceedings. CPABC consented to the adjournment on the basis of the Member giving Undertakings that:
  - a) Pending the outcome of these proceedings and the final decision of the Panel, he will not in any manner or for any propose use the designation “CA”, “CPA”, or “CPA,CA”, and that he will remove those designations and any reference to those designations from all signs, business cards, promotional materials, advertisings, websites, logos, stationary, reports, statements and communications relating to him, his work, or his practice; and
  - b) He has the ability to pay and will forthwith pay to CPABC all costs of the Panel, the official reporter, and the hearing venue relating to the adjournment of the hearing; and

- c) He has retained legal counsel to represent him throughout the proceedings.
3. The Member gave these Undertakings under oath, and his counsel confirmed that he has accepted a retainer to represent the Member throughout the proceedings.
4. At the continuation of the hearing on September 27, 2023, the Panel was advised that the Member had presented CPABC with a Resolution Agreement in principle that was acceptable to CPABC. Pending ratification of the Agreement, the hearing was again adjourned by consent, with confirmation by the Member that his Undertakings given at the commencement of the hearing in August remained in effect.
5. Thereafter, the Member did not complete the Agreement and his counsel was disengaged. Despite receiving Notices that the hearing was set to continue on February 12, 2024, and could proceed in his absence, and despite multiple communications from Counsel for CPABC advising of the evidence that would be adduced at the hearing, and that CPABC would be seeking cancellation of his membership in CPABC, the Member did not communicate further with CPABC and did not attend the hearing.
6. In the meantime, the Member did not renew his public practice license or his firm registration and did not pay the applicable license and administration fees. As a result, his practice license and firm registration were cancelled.
7. At the hearing on February 12, 2024, the Panel received affidavit evidence from the five complainants whose complaints comprised the Amended Statement of Complaint and heard oral testimony from the investigators who investigated the complaints. At the conclusion of the hearing, the Panel rendered its Decision with further reasons to follow:
  1. The extensive and uncontroverted evidence of the egregious professional misconduct of the member adduced at the hearing of the Amended Statement of Complaint in this matter compels the immediate cancellation of the Member's membership in CPABC.
  2. Accordingly, the Panel hereby orders that:
    - a. the membership of Paul Robert Guerette in CPABC is hereby cancelled; and
    - b. in accordance with the Bill of Costs assessed under Bylaw Regulation 1208/1 and presented at the hearing, Paul Robert Guerette immediately pay to CPABC the amount of \$108,167 for its costs of the proceedings.

3. In view of the seriousness of the Member's professional misconduct, the Panel renders this Decision with its reasons to follow.

8. These are the Panel's reasons for its Decision.

### Considerations

9. Common to the evidence supporting the complaints against the Member were detailed examples of the Member's failure to prepare and file financial statements and tax returns which he deceitfully represented to clients had been prepared and filed; to respond to inquiries and requests from clients; to cooperate with successor accountants; and to respond to investigation reports. The Member's failure to comply with essential terms of his professional engagement was severely aggravated by deliberately blocking his clients and their successor accountants from access to client information, which the Member maintained on a computer platform that he controlled. His refusal to provide clients with access to their data and to facilitate a transfer of their data to successor accountants was based on fictitious claims of unpaid invoices which had never been rendered. The consequential losses, penalties, and hardship suffered by the Member's clients as a result of his misconduct, his misrepresentations, and his careless tax advice were significant. The Member recklessly dismissed them by telling his clients that they can simply ignore the CRA.

10. In these circumstances, CPABC contends that the Member's conduct contravened the *Chartered Professional Accountants Act* as well as other conduct requirements of the *CPABC Code of Professional Conduct* and *CPABC Bylaws*, with the contraventions constituting professional misconduct under sections 51(6) and 53(2)(c) and (e) of the *Act*.

11. Sections 51(6) and 53(2) of the *Act* provide:

**51(6)** A person who receives a [reviewer or investigator] request ... must comply with the request.

**53(2)** ... a panel of the disciplinary committee ... may decide whether the respondent  
(c) has committed professional misconduct ...  
(e) has contravened this Act or the bylaws.

The mainly relevant provisions of the *Code of Professional Conduct* provide:

**101.1(a)** All registrants ... shall comply with the *CPABC Code of Professional Conduct* ...

**101.1(b)** All registrants ... shall comply with the *Chartered Professional Accountants Act* of British Columbia, bylaws and regulations of CPABC ...

**104.1** A registrant shall comply with the regulatory processes of CPABC ...

**104.2** A registrant shall:

- (a) promptly reply in writing to any communication from CPABC in which a written reply is specifically required ...

**201.1** A registrant shall act at all times ... in a manner which will maintain the good reputation of the profession and serve the public interest ...

**202.1** A registrant shall perform professional services with integrity and due care ...

**203** A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member provides professional services or is relied upon because of the member's calling.

**205** A registrant shall not:

- (a) Sign or associate with any letter, report, statement, representation, or financial statement which the registrant knows, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility, nor
- (b) Make or associate with any oral report, statement or representation which the registrant knows, or should know, is false or misleading ...

**206.1** A registrant shall perform professional services in accordance with generally accepted standards of practice of the profession.

**214** A registrant shall:

- (b) render billings for professional services on a fair and reasonable basis ...

**302.2** A registrant shall respond promptly to the communication [of a predecessor] ...

**303.1** (a) A registrant shall, upon written request of the client ... supply reasonable and necessary client information to the registrant's successor ...

- (b) A registrant shall cooperate with the successor ...

**303.2** A registrant shall transfer promptly to the client or, on the client's instructions, to another party, all property of the client which is in the registrant's possession or control.

12. The allegations against the Member in the Amended Statement of Complaint were completely proved to the full satisfaction of the Panel by the evidence adduced at the hearing.
13. Contrary to his professional duties as a CPA, the Member repeatedly manifested total disregard for his obligations to his clients and his responsibilities to the profession. He consistently failed to provide required professional services to his clients, and he chose to ignore these proceedings. His consistent pattern of misconduct, and his flagrant lack of concern for his clients, was damaging to them and damaging to the reputation of the profession. His breaches of the *Code of Professional Conduct* without regard to the consequences of his behavior reflected contempt for the profession, contempt for CPABC, and contempt for his professional designation. And there are no extenuating or exculpatory circumstances to ameliorate his behavior. Whether looked at individually or cumulatively, the multiple and continuous examples of his professional misconduct showed that he was demonstrably ungovernable, and unfit to be a member of the profession.
14. In the circumstances, the Member's conduct contravened Section 51(6) of the *Chartered Professional Accountants Act*, and Rules 101.1(a) and (b), 104.1, 104.2(a), 201.1, 202.1, 203, 205(a) and (b), 206.1, 214(b), 302.2, 303.1(a) and (b), and 303.2 of the *CPABC Code of Professional Conduct*, and the contraventions constitute professional misconduct under sections 53(2)(c) and (e) of the *Act*.

### Conclusion

15. Accordingly, the Panel confirms the order in its Decision that:
  - a. the membership of Paul Robert Guerette in CPABC is cancelled; and
  - b. in accordance with the Bill of Costs assessed under Bylaw Regulation 1208/1 and presented at the hearing, Paul Robert Guerette immediately pay to CPABC the amount of \$108,167 for its costs of the proceedings.

March 18, 2024

"L. Boggio"

For the Panel:

Lenard Boggio, FCPA, FCA, Chair

Mark Zastre, CPA, CA

Stephen Quinn, RCN (Ret)