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## **Official Report of Debates (Hansard)**

**Thursday 29 April 2010**

## **Journal des débats (Hansard)**

**Jeudi 29 avril 2010**

**Standing Committee on  
Justice Policy**

Accounting Professions  
Act, 2010

**Comité permanent  
de la justice**

Loi de 2010  
sur les professions comptables

Chair: Lorenzo Berardinetti  
Clerk: Susan Sourial

Président : Lorenzo Berardinetti  
Greffière : Susan Sourial

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Hansard Reporting and Interpretation Services  
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Service du Journal des débats et d'interprétation  
Salle 500, aile ouest, Édifice du Parlement  
111, rue Wellesley ouest, Queen's Park  
Toronto ON M7A 1A2  
Téléphone, 416-325-7400; télécopieur, 416-325-7430  
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LEGISLATIVE ASSEMBLY OF ONTARIO

ASSEMBLÉE LÉGISLATIVE DE L'ONTARIO

**STANDING COMMITTEE ON  
JUSTICE POLICY**

**COMITÉ PERMANENT  
DE LA JUSTICE**

Thursday 29 April 2010

Jeudi 29 avril 2010

*The committee met at 0903 in committee room 1.*

ACCOUNTING PROFESSIONS ACT, 2010

LOI DE 2010

SUR LES PROFESSIONS COMPTABLES

Consideration of Bill 158, An Act to repeal and replace the statutes governing The Certified General Accountants Association of Ontario, the Certified Management Accountants of Ontario and The Institute of Chartered Accountants of Ontario / Projet de loi 158, Loi visant à abroger et à remplacer les lois régissant l'Association des comptables généraux accrédités de l'Ontario, les Comptables en management accrédités de l'Ontario et l'Institut des comptables agréés de l'Ontario.

**The Chair (Mr. Lorenzo Berardinetti):** Good morning, everybody. I'd like to call this meeting to order. The Standing Committee on Justice Policy is meeting today to consider Bill 158, An Act to repeal and replace the statutes governing The Certified General Accountants Association of Ontario, the Certified Management Accountants of Ontario and The Institute of Chartered Accountants of Ontario.

Are there any comments, questions or amendments to any sections of the bill? And, just before we start, I wanted to ask one question myself, and that is, we have three schedules, A, B and C, which we have to deal with, besides sections 1, 2 and 3 of the bill. I would ask for unanimous consent that we go through the schedules first—schedules A, B and C—and then return and do sections 1, 2 and 3.

**Mr. Peter Kormos:** Sounds fair enough. Agreed, Chair. That's reasonable.

Chair?

**The Chair (Mr. Lorenzo Berardinetti):** Agreed? Okay. Thank you.

Mr. Kormos?

**Mr. Peter Kormos:** I've had a chance to look at the motions that have been submitted. There may well be more coming from the floor, if you will, during the course of this morning or the balance of today, but when I take a look at the government amendment on page 4 of the bundle—

**Mr. David Zimmer:** Sorry; I didn't hear you for the noise.

**Mr. Peter Kormos:** I've taken a look at the motions that have been filed, and I take a look at the government

amendment on page 4, which seems to be very much the same amendment that the government was floating around. It was version number 3, as I recall it, with the three big—how come this government is prepared to take on so-called pharmacists but it won't take on intransigent accountants?—in any event, the big three: the CAs, the CGAs and the CMAs, but they stop there. There has been no movement from last week. The government has become intransigent. I'm simply offering this up to the government and Mr. Zimmer, the parliamentary assistant, for whom I have great regard, and that is that if he were to request a one-week adjournment of this clause-by-clause consideration, I would certainly agree to it, so that the government might get it right this time. In the course of seven days, they may just manage to do that.

So I'm just offering that up, Chair. The government hasn't got it right yet. If seven more days would help, I'd be more than pleased to accommodate them.

**The Chair (Mr. Lorenzo Berardinetti):** I think we need unanimous consent to do that.

**Mr. Peter Kormos:** I agree; one-week adjournment.

**Mr. David Zimmer:** No.

**Mr. Peter Kormos:** Mr. Zimmer doesn't; I understand.

**The Chair (Mr. Lorenzo Berardinetti):** I heard a no from Mr. Zimmer, so we won't adjourn for a week.

We'll proceed—

**Mr. David Zimmer:** Chair, I'm having trouble—just because the window is open, and I do want to keep the window open for the breeze, but you just have to speak a little louder or I'm going to miss something. I don't want to miss anything.

**The Chair (Mr. Lorenzo Berardinetti):** My apologies. Okay. Sorry.

**Mr. Peter Kormos:** I understand, Mr. Zimmer. That, too, is a function of age.

**Mr. David Zimmer:** I feel like I'm in a tank full of sharks here.

**The Chair (Mr. Lorenzo Berardinetti):** What we're going to do is we're going to stand down sections 1, 2 and 3 of the bill and go to the first schedule, which is schedule A. That's going to be the first item we're going to deal with. Hopefully, we're all working from the same package of amendments, which is on that table there. It came in an elastic to our offices, but there are extra copies on the table. The first motion to be considered is on page 1, and it's a PC motion.

First of all, there are no amendments on schedule A, sections 1 to 25. So if there is no debate on those sections—

*Interjection.*

**The Chair (Mr. Lorenzo Berardinetti):** I'm sorry?

**Mr. Peter Kormos:** There is debate.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. Mr. Kormos, go ahead.

**Mr. Peter Kormos:** We're not going to make a great issue of it. Let's not ignore the fact that schedules A, B and C are not uniform, in that there are significant variations from schedule A to schedule B to schedule C. The stated objective, if it has been stated, of harmonizing these three areas has not been achieved by the government. That causes me some concern, but since the CAs, CGAs, CMAs seem to have been dictating these schedules and the government has been merely taking notes and doing the shorthand—as I say, it gives that impression. I could be wrong, I suppose; it certainly allows one to draw that inference. I just wanted to make that point. Let's not delude ourselves here—or the public, for that matter.

**The Chair (Mr. Lorenzo Berardinetti):** Any more discussion of schedule A?

**Mr. Peter Kormos:** And I'm prepared to proceed with voting on those as a block, up to clause 26.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. So I'll put the question forward, then. Shall sections 1 to 25 in schedule A carry? All in favour? Opposed? Carried.

We'll move to the next set of sections, which is section 26.

**Mr. Peter Kormos:** Mr. Chudleigh's motion.

**The Chair (Mr. Lorenzo Berardinetti):** Section 26 is a PC motion. So 26(1)(a) on pages 1 and page 2. So we'll do the one on page 1 first, and that's Mr. Chudleigh.

**0910**

**Mr. David Zimmer:** I just want to be clear: So we're doing number 1?

**The Chair (Mr. Lorenzo Berardinetti):** Yes. We're finally starting on our package of amendments, and it's the very first page. It's section 26 of—

**Mr. Ted Chudleigh:** We're going to start with number 1. It seems like a good place to start.

**Mr. David Zimmer:** Thank you.

**Mr. Ted Chudleigh:** I move that clause 26(1)(a) of schedule A to the bill be struck out.

This motion will make the act almost identical to Ontario's Public Accounting Act and will mean subsection (1) better corresponds to section 2, which protects the rights of practising accountants who are not members of the association. This motion continues to prohibit an individual from implying that they are practising as or from holding themselves out to be a certified general accountant, but it recognizes the diversity within Ontario's accounting profession and better corresponds to the government's policy of the Open Ontario initiative.

I can't understand why the government would be closing the accounting practices where 170 countries in

the world recognize these other accountants, the CIMAs and ACCAs. Ontario doesn't, yet Ontario has an initiative that talks about opening Ontario. This actually closes Ontario. So I would recommend that the government support this motion.

**The Chair (Mr. Lorenzo Berardinetti):** Any further debate? Mr. Kormos?

**Mr. Ted Chudleigh:** I'd like a recorded vote.

**Mr. Peter Kormos:** I'll just wait until people are off their BlackBerrys. Thank you.

I expect I'll be making the same comments, and I'll simply refer to this comment, when we're dealing with a similar provision in the other amendments to the schedules.

Look, this whole debate started to seem rather silly, because I'm convinced that it was really about the initials. It was about the letters after a name, at the end of the day.

The language that's used is also very, I suppose, frightening. Paragraph (b): "take or use any term, title ... implying that the individual is...." If it said, "with intent to create the impression," I could understand it, but "implying" is such a, quite frankly, loosey-goosey term, one that I suspect at the end of the day the courts will have fun with. I'd prefer "implying" as prepared to "allowing the reader to infer that," because "implying" requires a positive action of the part of the implier. Right, Chair? You understand what I'm saying.

**The Chair (Mr. Lorenzo Berardinetti):** It's up to the courts to interpret—

**Mr. Peter Kormos:** Just one moment. I'll wait until others are finished their communications.

**Ms. Leeanna Pendergast:** I'm totally listening to you, Mr. Kormos, but I've got an emergency. I'm totally multi-tasking. I can do both. Thank you.

**Mr. Peter Kormos:** You see, it's very rude to use BlackBerrys and communicate with somebody else in the course of a committee meeting. People who are watching us might infer that some people weren't paying close attention; similarly with people whispering to each other.

So implying something is far different than allowing somebody to infer. That requires a positive act, and that's fair enough, I suppose. In that respect, the test is a little higher. But the "with intent to" seems to me to be an even more appropriate test, because I agree with all of the submissions made that we should protect people from con artists, from flim-flam artists, from people who would fraudulently claim to be certified with a legitimate regulatory body, be it a statutorily determined body or not. For the life of me, I don't know how, at the end of the day, the courts will ever prohibit anybody from saying, "I am a member of the UK CIMA." It seems to me just impossible for any statute to ever forbid somebody to describe the fact that they are a member in a particular legitimate organization. It's not Hezbollah, for Pete's sakes; it's CIMA.

**Mr. Ted Chudleigh:** Especially in open Ontario.

**Mr. Peter Kormos:** Especially, as Mr. Chudleigh says, in open Ontario.

So I thought about it last night. God forbid: I'm sure there's nobody who would want to pretend to be me, at least in the province of Ontario, but it would be like me saying that somebody whose name was similar to mine wasn't going to be allowed to use their name because they might be confused with me. That would be a pretty bizarre thing, wouldn't it, Chair? I see you're nodding in the affirmative. Of course, I understand—

**The Chair (Mr. Lorenzo Berardinetti):** I'm paying attention.

**Mr. Peter Kormos:** You are, as compared to others. Chair, it's in your ambit, within your powers, to direct that people not use BlackBerrys during the course of the committee. I'd ask you to direct that. Are you prepared to do that? Are you going to decline to do that?

**The Chair (Mr. Lorenzo Berardinetti):** I think it's up to individual members if they want to use or not use their BlackBerrys. I can't—we're working with the bill.

**Mr. Peter Kormos:** Of course, you're right. You couldn't control it if somebody was nodding off or going off into dreamland or the OxyContin had taken effect and they were off in another dimension.

I agree with the amendment. I disagree with the government's effort to suppress foreign-trained professionals' prerogative to identify legitimate and long-standing bodies they are members of. I find it as absurd as suggesting that somebody whose name was similar to Lorenzo Berardinetti be prohibited by you from using that name—their birth name, their birthright—just because it was similar to yours and they might be confused for you by an inattentive party.

Mr. Chudleigh has asked for a recorded vote. Here we go.

**The Chair (Mr. Lorenzo Berardinetti):** Okay, any further debate on this amendment?

Mr. Chudleigh has requested a recorded vote.

### Ayes

Chudleigh, Kormos.

### Nays

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

On page 2, there is another amendment. It's a Conservative amendment: Mr. Chudleigh.

**Mr. Ted Chudleigh:** I notice that Mr. Zimmer has an assistant beside him. I know that lawyers need a lot of help, and I wonder if it's appropriate that I also have an assistant beside me. I realize that I'm not a lawyer, but is it possible that I could have an assistant beside me, the same as Mr. Zimmer does?

**Mr. Peter Kormos:** Chair, if I can speak to that: Some Chairs have ruled that non-members are not entitled per se to sit at the committee table. I respect that ruling. However, in the interest of us moving along at a

reasonable rate of speed, I find it not dissimilar to bureaucrats sitting beside a minister during the course of committee of the whole—we haven't had committee of the whole for a long time here.

**Mr. Ted Chudleigh:** Nor are we likely to.

**Mr. Peter Kormos:** I look back with fondness on exercises in committee of the whole. As you know, in committee of the whole, the staff—the advisers—are allowed to sit beside the minister, so I'm prepared to agree that Mr. Zimmer's staff be sitting beside him, because it's simply going to help things, not hurt things.

**Mr. David Zimmer:** And I can say, Chair, that last week I did clause-by-clause on the Election Act, along with Mr. Kormos—I think you were on that also, Mr. Chudleigh—and the Chair of that committee, in answer to my request, said it was fine to have someone, as long as they didn't sit at the table but sort of to the side.

**Mr. Peter Kormos:** Well, for Pete's sake, let her sit at the table. Move up to the table so that you can look at your notes on the table. Why are we playing these games?

**The Chair (Mr. Lorenzo Berardinetti):** I think it's okay if the staff person sits a little bit back or behind but not right at the table.

**Mr. Peter Kormos:** Chair, I'm not going to mistake her for a member. I know the members. She may be one in due course, but I'm not going to mistake her for one.

**Mr. Ted Chudleigh:** It's appropriate to have someone with you.

0920

**The Chair (Mr. Lorenzo Berardinetti):** If there's unanimous consent to have someone beside you, if everyone agrees to that—

**Mr. Peter Kormos:** Agreed.

**Mr. David Zimmer:** Agreed.

**The Chair (Mr. Lorenzo Berardinetti):** Is that agreed to? Okay, agreed. You can move up. I guess there's someone joining Mr. Chudleigh as well. This might help procedurally. We want to get the bill right, or at least the amendments that we have to go through.

**Mr. Ted Chudleigh:** Moving to the next amendment, I move that clause 26(1)(a) of schedule A to the bill be amended by striking out “alone or in combination with other words or abbreviations” at the end.

By removing this part of clause 26(1)(a), individuals are prohibited from using the specified designation or initials. However, it recognizes the reality that in combination with other words or abbreviations, this subsection is overly broad and could create an undesirable situation where all individuals, except those who are members of the association, are unable to verify their accreditation and training.

Despite this motion, this section will continue to contain full protection for the public and for the association. However, it avoids banning any use that incorporates one or more of these words or initials, even where properly differentiated.

**Mr. Peter Kormos:** I agree.

**Mr. Ted Chudleigh:** I'd like a recorded vote on this, please.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None? Okay, a recorded vote.

#### Ayes

Chudleigh, Kormos.

#### Nays

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

The next amendment is a PC motion on page 3, but I'm going to rule that this one is dependent on the first motion from page 1, and since that didn't carry, this one would then be redundant.

#### Interjection.

**The Chair (Mr. Lorenzo Berardinetti):** Maybe you're looking at the wrong package. I do apologize, but at the start of the meeting, I indicated that there was a new package. It's on the table there. On page 3, there is a PC motion—

**Mr. David Zimmer:** All right, Chair. Just give me a second to organize my paper, okay?

**The Chair (Mr. Lorenzo Berardinetti):** Okay.

**Mr. David Zimmer:** Sorry. Thanks, Chair.

**The Chair (Mr. Lorenzo Berardinetti):** Because the motion on page 1 didn't carry, this one is deemed redundant, all right? So we'll move on from there.

On page 4, a government motion: Mr. Zimmer.

**Mr. David Zimmer:** I move that subsection 26(2) of schedule A to the bill be struck out and the following substituted:

"Exceptions

"(2) Clauses (1)(a) and (b) do not apply to an individual in any of the following circumstances:

"1. The individual uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,

"i. a speech or other presentation given at a professional or academic conference or other similar forum,

"ii. an application for employment or a private communication respecting the retainer of the individual's services, if the reference is made to indicate the individual's educational background and the individual expressly indicates that he or she is not a member of the association and is not governed by the association, or

"iii. a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.

"2. The individual uses a term, title, initials, designation or description as authorized by the by-laws.

"Same

"(2.1) For the purposes of subparagraph 1 ii of subsection (2), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of the association and is not governed by the association."

**The Chair (Mr. Lorenzo Berardinetti):** Any comments? Mr. Chudleigh.

**Mr. Ted Chudleigh:** Does this exemption ensure that communications between members who are not part of the association but are part of another organization will not be limited—communication between members who are not members of the association?

**Mr. David Zimmer:** Well, the amendment speaks for itself. It's designed to relieve many of the concerns that were expressed to the government that accountants with foreign designations would not be able to mention their qualifications to potential employers or clients. But it is, nevertheless, important to ensure that clients are not misled into thinking that the person is subject to supervision locally.

**Mr. Ted Chudleigh:** And what other Ontario professionals with foreign training and credentials are limited in a manner similar to the prohibition in this act? Are there other examples in our society that limit the professional with a foreign designation?

**Mr. David Zimmer:** I have no comment on that.

**Mr. Ted Chudleigh:** You realize that Ontario is the only jurisdiction in the world that is doing this? Some 170 countries recognize these designations, and Ontario, open Ontario, does not. You recognize that?

**Mr. David Zimmer:** Your comments are in Hansard now.

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos.

**Mr. Peter Kormos:** This is an—

**Mr. Ted Chudleigh:** Recorded vote.

**The Chair (Mr. Lorenzo Berardinetti):** Sorry. I think Mr. Kormos—

**Mr. Peter Kormos:** This is an interesting amendment, and it's one that we're not unfamiliar with, because this is, as I understand it, amendment number three: the third version of the amendment that was floated out there amongst some, at least, if not all of the interested parties.

What is interesting—because you take a look at this amendment in the context of clause 26(1)(d). I'm grateful to the drafters for having, in clause (d), written, "otherwise hold himself or herself out as a Certified General Accountant"—otherwise hold oneself out as a CGA, obviously referring to (a), (b) and (c). I anticipate that when charges are laid under this section, people being charged, perhaps on their own or through counsel, will suggest that it's all about holding oneself out to be a CGA—in other words, fraudulent—because it's inescapable that clause (d) helps define paragraphs (a), (b) and (c).

That means that this is still hokum, because the goal is to prevent people from fraudulently identifying them-

selves as a member of a particular body when they're not a member of that body. There's nothing wrong with that goal in and of itself. I don't know; I suspect there may be provisions in the Criminal Code that would allow for prosecutions of that sort of thing, depending on how it took place, like uttering a forged document. It's fraud.

So now when we have the inclusion of the new subsection (2), we have a provision that might imply that you can fraudulently hold yourself out, because it's not restricted by the "otherwise" if it's in the context of a speech, an application for employment or a proposal made in response to an RFP.

I just find this really silly and contradictory stuff, and that's why I'm going to vote for this amendment: because I think it will give the defence lawyers grist when it comes time to challenge these sections and have them tossed so far out of court that they go into the black hole of bad legislation. So I'm going to, however mischievously, support this amendment because I think it helps to demonstrate how silly and futile and feckless subsection 26(1) is.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you. Any further discussion?

**Mr. Peter Kormos:** I could be being damned by faint praise. I don't know, Mr. Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** None? I think Mr. Chudleigh requested a recorded vote on this.

#### Ayes

Chudleigh, Johnson, Kormos, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** None opposed, so that carries.

We'll move on to page 5 of our package. This is a PC motion, again to do with clause 26. Mr. Chudleigh, if you could just read the motion into the record.

0930

**Mr. Ted Chudleigh:** I move that clause 26(3)(a) of schedule A to the bill be struck out.

**The Chair (Mr. Lorenzo Berardinetti):** Any comments?

**Mr. Ted Chudleigh:** This motion addresses concerns heard by this committee regarding foreign designations. It continues to prohibit a corporation from implying it is practising or holding itself out to be a corporation of certified general accountants, but clause (a) is so broad that it unfairly limits a corporation besides those whose partners are members of the association.

Again, to Mr. Kormos's point, we're all in favour of not having someone fraudulently present themselves as having qualifications that they don't have. We just don't think the bill does that in this clause or that this section of the bill does that in a very clear and open manner, which may cause problems down the road.

**The Chair (Mr. Lorenzo Berardinetti):** Further discussion? Mr. Kormos.

**Mr. Peter Kormos:** I was reading this morning's papers and listening to news last night. I suppose the only thing that Mr. Jaffer's friend didn't claim to be, when he was at the parliamentary committee in Ottawa yesterday, was a CGA. I don't know if that's of any comfort to CGAs or not.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you. Any further discussion? None? Did you want a recorded vote, Mr. Chudleigh?

**Mr. Ted Chudleigh:** Yes, please.

#### Ayes

Chudleigh, Kormos.

#### Nays

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll move on to page 6 of our package. This is another PC motion. Mr. Chudleigh.

**Mr. Ted Chudleigh:** I move that clause 26(3)(a) of schedule A to the bill be amended by striking out "alone or in combination with other words or abbreviations" at the end.

**The Chair (Mr. Lorenzo Berardinetti):** Discussion?

**Mr. Ted Chudleigh:** This is the same. This motion, for the reasons stated previously, is overly broad and inherently unfair and interferes with the rights and practices of other accountants in Ontario.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? Okay, do you want a recorded vote on this?

**Mr. Ted Chudleigh:** Yes, please.

#### Ayes

Chudleigh, Kormos.

#### Nays

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry. We'll move on to page 7 of our package. This is another PC motion. Mr. Chudleigh.

**Mr. Ted Chudleigh:** I move that section 26 of schedule A to the bill be amended by adding the following subsection:

"Exception re foreign designations

"(4) Clauses (1)(a) and (b) and (3)(a) and (b) do not apply to the use of a designation, initials, term, title or description when making reference to an authentic accounting accreditation obtained from a jurisdiction other than Ontario, if the reference is immediately followed by a reference to the name of the jurisdiction."

Again, this is clarification.

**The Chair (Mr. Lorenzo Berardinetti):** Further discussion? Mr. Kormos.

**Mr. Peter Kormos:** This amendment responds to the submissions of a number of parties when we were here last week hearing folks. I do want to indicate that I talked to Ms. Elliott last week about which amendments she was contemplating. I had no intention of duplicating them and making legislative counsel do the extra work, because it would be extra work for legislative counsel. That is fine that Ms. Elliott and the Conservatives do the heavy lifting—no offence to me at all.

This makes eminent good sense. We may be surprised when we see government support this motion. From the looks on their faces, they may be surprised if they see government support for this motion. What it does is it's sort of specific about, again, the letters—the alphabet soup, as I refer to it and, surprisingly, as one of the accounting bodies referred to it—that follows people's names. It would say whatever the CIMA designations are and then “(UK).” I suppose a comparable scenario would be for Mr. Zimmer, if he were outside of Ontario, to say “David Zimmer, a member of the Law Society of Upper Canada.” He couldn't call himself a barrister and solicitor, but he could identify himself as a member of the Law Society of Upper Canada, I believe, in most Canadian provincial jurisdictions. That's pretty clear, except nobody knows what Upper Canada is any more except old people. If people bothered to find out, it would be clear that he wasn't a lawyer in Alberta, or a barrister and solicitor, but he's a member of the Law Society of Upper Canada.

So this effectively does the parallel thing, and it's useful. This is an understanding of the multicultural nature of this province and this country. The reality is that—for instance, we heard from people from Sri Lanka, amongst other places. There are a whole lot of people from Sri Lanka. Whether they identify themselves as Sri Lankans or as another ethnicity is a different point, but there are a whole pile of folks from Sri Lanka who understand what that designation means, because they're from Sri Lanka, and in Sri Lanka that has the same status or stature of being a chartered accountant or a certified general accountant. Why should we deny those people the opportunity to be able to identify somebody who may be—if, for instance, they were doing work with Sri Lanka, if they were involved in trade between Ontario and Sri Lanka, if they were entrepreneurs or any number of possible scenarios, why should we deprive them of knowing that somebody, for instance, is certified as such in that country and make it clear that they understand the nature of that country's accounting culture?

This seems to me to be the most modest of proposals and in many respects a fair compromise. Well, it's not really a compromise, because “compromise” presumes that people are giving something up. This is a solution. Nobody is giving anything up. It doesn't detract in any way, shape or form from CA, CGA, CMA.

Again, it was the chartered accountants, I believe, who in their submission made reference to the fact that this

has been going on since the days of Prime Minister St. Laurent. I pointed out that in the days of Prime Minister St. Laurent, people weren't coming here from Sri Lanka; people weren't coming here from India; people weren't coming here from China; people weren't coming here from African countries. My people were coming here, and, trust me, we weren't CAs or CGAs or accountants. My people from Eastern Europe were, by and large, illiterate. They only held themselves out to be hard-working, honest people. Nobody deprived them of that, did they?

So the world has changed. Canada has changed. It seems to me that we are doing ourselves a disservice, a serious disservice, by not understanding—this acquires a Quebec quality. In Quebec, as you know, there is a current trend that is remarkably similar to the trend in France itself that prevents people from displaying religious faith, especially women, by wearing head coverings or face coverings. Regardless of how you feel about them, you know the controversy in Quebec, because there have been decisions made that would forbid women to abide by their faith. This has the same sort of quality to it, it seems to me, that ethnocentric, xenophobic quality that does a disservice to all of us and that insults people who come here from other parts of the world, as if somehow all of us at some point, as was pointed out, didn't take a boat here. Short of aboriginal and native peoples, all of us came here on a boat. What was the follow-up to that line? “And we're in the same boat now.” That's a little too cutesy for me. It's a little too Bob Raeish, too—that song that he wrote.

But this solves the problem. How could anybody object to this solution? This allows people to advertise the fact that they received qualifications. Quite frankly, I find it interesting, because, of course, if you have a bachelor of arts degree—you could have a bachelor of arts degree from one of the crummiest diploma mills in America and still put “B.A.” You could have a Ph.D. Then there are those people who call themselves doctors because they have a Ph.D. in sociology, which is not part of our North American culture. I find those people incredibly pretentious. In Europe, professionals are called “doctor,” historically. As I say, you can put “Ph.D.” after your name, with all of its implications, even if you've got an honorary Ph.D. There are the kind of people who do that too and who call themselves “doctor” to boot. I find that phoney and stupid, and immediately that identifies those people as shallow people who shouldn't be trusted, intellectually or otherwise.

**0940**

We have that phenomenon here, and we don't seem to be very rigorous about that; yet, here we are, pretending, under the guise of rigorism, we are denying people the opportunity to display lawful, creditable, credible accomplishments. This is very, very contrary to the goals that everybody says we have in this country about recognizing foreign-trained professionals, isn't it? This is a step backward. I don't know. I understand why the government may have voted against the earlier PC motions,



the earlier amendments. I'm hoping—I'm keeping my fingers crossed; I've got my legs crossed—that good sense will prevail as compared to the harsh crack of the whip of the whip over on the government side.

You know, there are two votes here and there are five votes there. If two people on the government benches supported this amendment, they would be applauded in that immigrant community, the community of new Canadians. They would be applauded by second-, third- and fourth-generation Canadians who understand that they came here on a boat, too. They would be applauded by fair-minded people, and, at the end of the day, they'll probably find themselves re-elected in their ridings, simply because they demonstrated integrity, courage and more than a little bit of honesty and goodwill. Let's see what happens, Chair.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you for that.

Mr. Chudleigh, you requested a recorded vote on this?

**Mr. Ted Chudleigh:** Recorded vote, yes.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. Again, we're on page 7 here, the PC motion, moved by Mr. Chudleigh.

#### Ayes

Chudleigh, Kormos.

#### Nays

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll move to page 8 of our package. It is another PC motion. Mr. Chudleigh.

**Mr. Ted Chudleigh:** I move that section 26 of schedule A to the bill be amended by adding the following subsection—we'll try again:

"Exception, no advertising

"(4) Clauses (1)(a) and (b) and (3)(a) and (b) do not apply to the use of a designation, initials, term, title or description in a communication that does not involve advertising accounting services to the public."

Again, the reasons are very similar. It allows for the designation to be used with the exception of advertising. There's also the fact that—I don't know how many CAs, CMAs, CGAs with an Ontario designation are working around the world, but I suspect it would be a considerable number. I would just hope that, in the future, other countries who recognize that Ontario does not recognize their designations indicate that Ontario designations wouldn't be recognized around the world. Again, that's a consequence of talking about Open Ontario, and yet, in fact, closing Ontario to other designations, albeit in a protected way.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? Mr. Kormos.

**Mr. Peter Kormos:** New Democrats support that.

**The Chair (Mr. Lorenzo Berardinetti):** We'll take a vote—would you like a recorded vote, Mr. Chudleigh?

**Mr. Ted Chudleigh:** No.

**The Chair (Mr. Lorenzo Berardinetti):** No. We'll take a straightforward vote, then. All those in favour of the motion? Opposed? That does not carry.

**Mr. David Zimmer:** Chair, this is a matter of committee procedure, and I don't mean to be picky on this, but I think the correct procedure is for the Chair not to ask if a committee member wants a recorded vote but to just sit back, and if a member wants a recorded vote, it's incumbent upon them to make the request, not the Chair to ask them if they want it.

**The Chair (Mr. Lorenzo Berardinetti):** I appreciate what you're saying, but Mr. Chudleigh has a series of them here. When he started speaking, at first he said he wanted recorded votes on these. I may have misunderstood what he said, but I thought he'd requested recorded votes—

**Mr. David Zimmer:** Members will ask if they want a recorded vote. I think that's the clear procedure to be followed.

**The Chair (Mr. Lorenzo Berardinetti):** All right.

**Mr. Peter Kormos:** Chair, may I? Mr. Zimmer's quite right. That is the formal, hard-and-fast procedure. But we've broken a couple of rules already today—haven't we?—and relaxed formality. I understand your motive, and your motive is to be fair. I think that's an exemplary motive. While I don't disagree with Mr. Zimmer, I am compelled to acknowledge your authority as Chair to run this proceeding as you see fit, knowing full well that we don't have the ability to appeal any of your rulings. You are the Chair. In effect, you're making a ruling when you show the interest in fairness by soliciting a request for a recorded vote. But it's up to you. I agree with Mr. Zimmer, but it's up to you, because you're the Chair.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. This is a package of amendments that he had requested. I'm just respecting the member. He had said, "I want recorded votes."

**Mr. Ted Chudleigh:** I would just comment, Chair, that I hope you realize that you've been warned by the government as to your proceeding.

**Mr. Peter Kormos:** Oh, Mr. Zimmer's not like that.

**Mr. Ted Chudleigh:** Well, it sounded to me like a warning. You can take that as it may be.

**The Chair (Mr. Lorenzo Berardinetti):** Thanks.

Now I've lost my place, but I think we're on page 9 now. This is a government motion. Mr. Zimmer.

**Mr. David Zimmer:** We voted on 8?

**The Chair (Mr. Lorenzo Berardinetti):** Yes.

**Mr. David Zimmer:** I move that section 26 of schedule A to the bill be amended by adding the following subsections:

"Exception

"(4) Clauses (3)(a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional

accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates.

“Non-residents, etc.

“(5) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario.”

This mirrors government motion number 4, but this relates specifically to corporations—that is, a collection of accounting professionals and so on who are doing an RFP.

I just want to take a minute now, because there are a number of amendments that are following. We’ve dealt with a few now. I thought I’d take this opportunity to put this on the record once and then I don’t have to do it for the various amendments. I’ll refer to my comments made at government motion number 9.

Nothing in the bill affects the ability of an individual to practise accounting in Ontario. One of the intents of Bill 158 is to protect potential consumers of accounting services from confusion about the qualifications of accountants and to ensure greater public transparency for the accounting profession.

Bill 158 does not regulate accounting. Bill 158 provides powers to Ontario’s accounting bodies to regulate their members.

Each of the three accounting bodies under this bill provides designations to its members. Bill 158 restricts the use of foreign designations that may be confused with Ontario designations. There is no restriction on the use of designations that will not reasonably be mistaken to be an Ontario designation.

The government takes no position on the qualifications of foreign-trained accountants. The sole reason for restricting the use of foreign designations is to ensure that Ontario consumers know which accountants are subject to regulation in Ontario.

**0950**

With the government’s proposed amendments, Bill 158 would allow a broader use of many foreign designations in Ontario than ever before. For instance, foreign chartered accountants will be able to use their designations to outline their educational background in a job application or in a private conversation where they are attempting to get someone to retain their services, as long as they indicate that they are not regulated by an Ontario accounting body. They will also be able to use their foreign designation while giving a speech or responding to an RFP. They are not permitted to do any of these things under current legislation.

The government’s proposed amendments provide a balanced response to the concerns expressed about the use of foreign designations in Ontario. The proposed amendments will provide that authentic foreign designa-

tions can be used in a speech or other presentation; an application for employment or private communication respecting the retainer of an individual’s services if the reference is made to indicate the individual’s educational background and the individual expressly indicates that he or she is not a member of or governed by an Ontario regulatory body; or a proposal submitted in response to a request for proposals.

That’s the intent of the legislation, and weaved throughout the various amendments that the government is presenting today is a furtherance of that intent. That’s the core philosophy with which we approach this issue, and I think those comments will be applicable to the various proposed amendments, both government and NDP and Conservative, that we deal with today. So I wanted to just take a moment now and get that overview, if you will, on the record, rather than nitpick along with various technical comments at each proposed amendment.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you. First Mr. Kormos, then Mr. Chudleigh.

**Mr. Peter Kormos:** Well, I’m grateful to the parliamentary assistant for putting that on the record. He’s right. Bill 158 is not about regulating accountants. It has nothing to do whatsoever with regulating accountants. I appreciate the clarity in that regard.

He’s right—that is to say, correct—when he observes, on behalf of the government, because he is the parliamentary assistant and these observations on his part are made on behalf of the government, that this simply gives three identified accounting bodies the power to regulate internally. He’s right when he says that the government doesn’t pass judgment on any of these bodies, because it surely doesn’t pass judgment on the CGA, CMA and CA as well. So there’s nothing in what the government says or does today, or nothing in this bill, that says the CGAs, CAs and CMAs have standards that the government endorses. Mr. Zimmer, the parliamentary assistant, acknowledges on behalf of the government that any one of these bodies could be deficient in the standards that they impose upon their members, the implication being that one shouldn’t necessarily trust “CMA” or “CGA” or “CA” after a name. A worthy contribution by the parliamentary assistant.

This clarification on the part of the government becomes even more interesting, and one that I trust cunning lawyers, vulpine lawyers, will address—

**Mr. David Zimmer:** What kind of lawyers? I didn’t hear that.

**Mr. Peter Kormos:** Vulpine.

**Mr. David Zimmer:** Ah, thank you.

**Mr. Peter Kormos:** They will address their attention to the fact that, while three bodies were given statutory powers, other bodies weren’t. This seems to be oh, so arbitrary. What about the—and I’m grateful to the legislative researcher, Ms. Hynes, who prepared the paper on the Society of Professional Accountants of Ontario. Remember? They were here. They said they’ve been talking to this government—and previous governments, I

presume. They were the ones with correspondence with the government and its parliamentary assistant seeking inclusion in a statutory regime that allowed them to regulate their members as well, with no good reason being offered up. So it appears that there were bodies arbitrarily excluded from this bill. What about CIMA? They were arbitrarily excluded.

The government says that this is about the consumer—correct me if I'm wrong—not being misled. Well, hell's bells. Go out there on the street right now and ask people what the difference is between a CA, a CGA and a CMA. Lord thundering, most of us weren't even really clear until we passed that legislation several years ago on public accounting. We got some education on these three different bodies, and don't forget that the CGAs are being excluded from public accounting.

Give me a break. CA, CGA, CMA: The general public has no bloody idea what distinguishes one from the other. The only response is, "Well, it's more sophisticated, and corporate bodies that will be retaining them—so they would know the difference between a CGA, a CA and a CMA." The same sophisticated corporate body, then, would also know the difference between a CGA and a member of CIMA and would know the difference between a CGA and a member of an accounting body from Sri Lanka.

The comments on the record underscore for me that this is so hollow. This is all fluff and no substance. The bill displays itself to be nothing other than an appeasement, with no real interest in the consumer. The government has acknowledged that it's not regulating accountants. Well, then, fine. I trust that by trademark law, the areas of law that I have no familiarity with, the certified general accountants have a control. As a matter of fact, in a letter from the government, through its parliamentary assistant, to one of the bodies seeking inclusion, it seemed to me that the author of that letter—and we have it in our records here—made it clear that the recourse of that body, since it wasn't included in a statutory regime, was to use the civil courts and pursue its remedy under, I presume, things like trademark law. Well, CGAs can do that anyway. As I say, I believe there's potentially even a criminal process if a person defrauds a client or a customer by holding himself out to be something that he's not.

Put that down in the context of—are we on to page 9 yet? Those comments were with respect to that amendment, I trust.

**Mr. David Zimmer:** Yes, government motion 9.

**Mr. Peter Kormos:** What a silly amendment. Take a look at this. Look at subsection (5): Nothing affects non-residents. No kidding. If you're not practising in Ontario, how the heck could they possibly affect you? It's like Pierre Trudeau said many years ago: He never smoked marijuana in Canada, because, of course, it's not contrary to Canadian law if you're smoking it in Marrakesh or, indeed, even across the border in a small ski hut in Vermont.

Of course it doesn't apply to accountants who aren't resident in Ontario. What are people going to do—take

the bridge from Hull to Ottawa, flash their card and then race back, and then the government is going to get the Quebec provincial police involved? Please. It's silly—silly.

Then subsection (4)—you see, this is where the government is creating grief for itself. Although it's schadenfreude on my part, I couldn't be more pleased. Because in subsection (4), it says it's okay if it uses the initials when making reference to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates. Why wouldn't it be equally confusing there? Why wouldn't it be equally confusing in a proposal? Because we're agreeing that most people who use accountants who are qualified under any of these bodies tend to be more sophisticated and corporate clients. You're not helping the little guy down in Welland, the consumer, who sees Joe Blow, accountant preparing tax returns. You're not helping him at all, are you? He goes to that accountant presuming he's an accountant. He could be somebody with—well, H&R Block doesn't do a bad training session, I'm told, but he could be somebody who took a mail-order course.

#### 1000

The government is doing nothing to protect that little guy, and it's acknowledging that, because it's not regulating accountants; anybody can practise as an accountant. Then it says it's to avoid confusion, but it's implicitly acknowledging that the clientele who is concerned about these postnominals, as we were told—I learned that word last week, "postnominal." I hope I wasn't misled. I haven't checked that. It could be a neologism, right, Mr. Zimmer?

So this sophisticated corporate client, who's relying upon the postnominals, is not likely to be misled or confused. In fact, the government acknowledges it in subsection (4), because if people can use these in RFPs, and we saw an earlier motion—where is that one?—that harkens back to the government amendment that we were made aware of during the course of the committee hearings, that you can use your initials in a speech, or when your CV is attached to your speech, or on an application for employment. What's going on here? The government implicitly accepts the proposal made earlier that you can use these postnominals if you identify the country in its amendment to subsection 26(2). This government—somebody's confused. Maybe it's me, I acknowledge. It has happened. But I'll leave that for the people who deal with this bill down the road, once it becomes law.

I think the government is creating—it's weaving and bobbing. It's ducking. It's trying to dance its way around the ring, and in the course of doing so it's denigrating its own legislation. Maybe this is what it's all about: Government members can go, at election time, to CGAs, CMAs and CAs for donations. I'm not suggesting that they will. Not for a minute am I suggesting that the Liberal Party of Ontario would solicit election funding from any of these three bodies or include them on their mailing list. What do I know? I'm naive about these sorts of things; I've been relatively sheltered.

But it seems to me that the business may well be an exercise in futility. It seems to me that maybe the CGAs, CMAs and CAs are being had, because the government has built in all of these—it's like that tape on Mission: Impossible. Remember, where the guy got the tape and then within 60 minutes it burst into flames and disappeared? This legislation, Bill 158, is like that tape. It's got the built-in detonators, because it's so inherently contradictory that it seems to me that even the most fundamental judicial review of it is going to have the judge having to suppress his smile as he contemplates the most polite language with which to toss this thing out the window and offend the least number of people.

So God bless. Good. Let her rip. Let's introduce more of these that explain how this bill is so self-contradictory, inherently contradictory, and nothing other than an appeal to those three large corporate bodies.

I don't know why they—why? What's wrong with the thousands of people who practise under the CIMA label? Doesn't the government want their money too at election time? It seems like a lost opportunity. But I'm being cynical, aren't I?

Thank you, Chair.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you. Mr. Chudleigh.

**Mr. Ted Chudleigh:** My comments will be somewhat briefer.

**Mr. Peter Kormos:** Let 'er rip.

**Mr. Ted Chudleigh:** Well, all right, then.

I have a concern that in clause 4, under the exception, it suggests that at the request-for-proposals stage, it's okay for a corporation to use the "title, initials, designation or description." What about the rest of the process? It's okay for the request for proposals, but after a request for proposal, conceivably there would be a contract; there would be reports; there would be the fulfillment of a contract; there would be a final report. What about during those parts of the process? Are they denied from using their titles during that process? Why is it only request for proposals? I think it's an incomplete amendment. I would like to see that fuller.

Also, under the non-residence, although I agree with my esteemed associate here that it may not apply, again, it refers to "an accountant," not a designated or an accredited accountant. I find that something that is of concern. I think it should say that.

Other than that, I think this motion is perhaps a little better than what's in the bill, so I'll be supporting this motion, but I think it falls a little short of what it could be.

**The Chair (Mr. Lorenzo Berardinetti):** All right; we'll take a vote on the government motion on page 9. All those in favour? Opposed? Carried.

We'll move on to page 10. This is a PC motion.

**Mr. Ted Chudleigh:** I withdraw this motion.

**The Chair (Mr. Lorenzo Berardinetti):** Motion withdrawn.

So sections—

*Interjection.*

**The Chair (Mr. Lorenzo Berardinetti):** Okay: All in favour of those? Opposed? Carried.

Sections 27 to 63—

*Interjection.*

**The Chair (Mr. Lorenzo Berardinetti):** I'm sorry. I'm getting ahead of myself here.

Shall section 26, as amended, carry?

**Mr. Peter Kormos:** Wait a minute. There's debate on this.

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos.

**Mr. Peter Kormos:** We don't support it because the elimination of section 26, of course, would solve all the problems. New Democrats will be voting against it and asking for a recorded vote.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you. Any more discussion?

A recorded vote has been asked for.

### Ayes

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

### Nays

Chudleigh, Kormos.

**The Chair (Mr. Lorenzo Berardinetti):** Section 26, as amended, carries.

There are no amendments to sections 27 to 63, so I'll put forward the question. Shall sections 27 to 63 carry?

**Mr. Peter Kormos:** One moment.

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos?

**Mr. Peter Kormos:** Here are some areas where there's concern, because we're starting to get into the discipline, the complaints process. One of the broad, general concerns, and it applies to all three schedules—although the three schedules are not identical in these processes—is the lack of transparency, the lack of public access, and there appears just generally to be no way for a potential client to access whether or not the potential accountant has been subject to any of this discipline or reprimand or criticism. Again, this underscores that this is not a scheme for regulating accountants; this is a scheme for giving private bodies—this is part of the privatization agenda—powers to prosecute—

**Mr. Ted Chudleigh:** Wrong party.

**Mr. Peter Kormos:** Mr. Chudleigh says, "Wrong party." I think the Liberals inherited the mantle of Mike Harris and Ernie Eves and have developed it into a fine art. They've made privatization the status quo. What this is is the privatization of regulation, isn't it? Let's not kid ourselves. It's the government abandoning that goal.

### 1010

We have concerns, just in general, but, as I say, knowing that the bill only—because it's the bylaws of that private entity, the CA professional corporation, that the public has no input into whatsoever, nor does the

Legislature. They could have any standard they want—same with the CGAs; same with the CMAs—so there’s no legislative oversight on that, although we’re giving them carte blanche. And that’s the nature of the beast; I understand that. I’m just raising those concerns.

**The Chair (Mr. Lorenzo Berardinetti):** I’ll put the question, then. Shall sections 27 to 63 carry? That carries.

The next amendment deals with section 64. It’s a government motion on page 11. Mr. Zimmer.

**Mr. David Zimmer:** I move that section 64 of schedule A to the bill be amended by adding “of the association” after “any power or duty.”

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion?

**Mr. Peter Kormos:** Is there an explanatory note attached to this amendment?

**Mr. David Zimmer:** It corrects a drafting ambiguity. What it does is it ensures that the immunity from legal proceedings applies to members only when they’re carrying out activities for the association. It does not provide immunity from professional negligence or professional discipline for actions that they do in their accounting practice as opposed to—

**Mr. Peter Kormos:** “Any power or duty of the association”—fair enough.

**Mr. David Zimmer:** Yes. As opposed to stuff they’re doing for the association.

**The Chair (Mr. Lorenzo Berardinetti):** Any other discussion? All in favour of the amendment? Opposed? That carries.

Shall section 64, as amended, carry? All in favour? Opposed? Carried.

We’ll move on to section 65. There is an amendment, a government one, on page 12 of our package. Mr. Zimmer.

**Mr. David Zimmer:** I move that paragraph 13 of subsection 65(2) of schedule A to the bill be struck out and the following substituted:

“13. Governing the use of terms, titles, initials, designations and descriptions by members of the association and firms practising as certified general accountants, and by individuals for the purposes of paragraph 2 of subsection 26(2).”

Again, this is a housekeeping amendment. It ensures consistency with earlier motions and bylaws etc.

**Mr. Peter Kormos:** The only addition here is the inclusion of paragraph 2, instead of just addressing the broader 26(2). Do you understand what I’m saying?

**Mr. David Zimmer:** Yes. It reflects the changes about the use of permission by the bylaw in government motion number 1.

**Mr. Peter Kormos:** So it relates to your amendment?

**Mr. David Zimmer:** Yes.

**Mr. Peter Kormos:** Okay.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion?

**Mr. Peter Kormos:** You were reasonably optimistic about that amendment getting passed.

**Mr. David Zimmer:** I was, given the structure and makeup of the committee.

**Mr. Peter Kormos:** All fair-minded people.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. We’re on the government motion on page 12. All those in favour of the motion? Opposed? That carries.

Shall section 65, as amended, carry? All those in favour? Opposed? Carried.

There are no amendments for sections 66 to 71. Any discussion on that? No? Shall those sections, from 66 to 71, carry? All in favour? Opposed? Carried.

That concludes schedule A. I’ll put the question: Shall schedule A, as amended, carry? All those in favour? Opposed? Carried.

We move to schedule B now. On page 13 of our package, there’s a government motion regarding schedule B, section 1.

**Mr. David Zimmer:** I move that the English version of the definition of “board” in section 1 of schedule B to the bill be amended by striking out “board of governors” and substituting “board of directors.”

It’s a housekeeping, drafting thing.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion?

**Mr. Peter Kormos:** Chair, if I may?

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos.

**Mr. Peter Kormos:** I presume that the CMAs have a board of directors rather than a board of governors.

**Mr. David Zimmer:** Yes, the background—it’s a government motion. It’s a request by CMA Ontario regarding the name of the governing body.

**Mr. Peter Kormos:** Yes, because they’re called directors rather than governors. It just amazes me. Isn’t it interesting, Chair, that this bill has been floating around in draft versions to all these groups for so long and it gets printed and it passes first reading—of course it passes first reading—and that wasn’t caught earlier? Isn’t that bizarre? Do you find that peculiar?

**The Chair (Mr. Lorenzo Berardinetti):** I have to be neutral. I’m the Chair.

Shall the amendment carry? All those in favour? Opposed? Carried.

Shall section 1, as amended, carry? All those in favour? Opposed? Carried.

There are no amendments from sections 2 to 7, so I’ll put the question. Shall sections 2 to 7 carry? Carried.

We’ll move on to section 8. On page 14 of our package, there’s a government amendment.

**Mr. David Zimmer:** I move that the English version of subsection 8(1) of schedule B to the bill be amended by striking out “board of governors” and substituting “board of directors.”

It’s the same as my previous comment.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? None? Shall the motion carry? All those in favour? Opposed? Carried.

Shall section 8, as amended, carry?

Mr. Kormos?

**Mr. Peter Kormos:** I have a question, and I don't know the answer. In the French translation, "conseil d'administration"—is there a direct translation from "directors" to French or "governors" to French? This has nothing to do with the bill; it's just—

*Interjection.*

**Mr. Peter Kormos:** Yes, please.

**Ms. Tamara Kuzyk:** I can speak to that. The French team informs me that in the French, there is no distinction made between directors and governors in this context, so we didn't have to change anything there.

**Mr. Peter Kormos:** That's interesting.

**Mr. David Zimmer:** A very good eye for detail. Mr. Kormos, I'm impressed.

**The Chair (Mr. Lorenzo Berardinetti):** We all learned something today.

**Mr. David Zimmer:** You're watching this like a hawk.

**Mr. Peter Kormos:** Yes.

**The Chair (Mr. Lorenzo Berardinetti):** We're on page 14. Shall the amendment carry? All those in favour?

*Interjection.*

**The Chair (Mr. Lorenzo Berardinetti):** I'm sorry; we already did the vote on the motion.

Shall section 8, as amended, carry? All those in favour? Opposed? Carried.

There are no amendments for sections 9 to 25. Shall those sections, 9 to 25, carry? All those in favour? Opposed? Carried.

That brings us to section 26 of schedule B. There's a PC motion on page 15. Mr. Chudleigh.

**Mr. Ted Chudleigh:** I move that clause 26(1)(a) of schedule B to the bill be struck out.

It's for the same reasons that we had when we had this clause in schedule A. It better corresponds to section 2 of the act and protects the rights of practising accountants who are not members of the corporation. The motion continues to prohibit an individual from implying that they are, from practising or from holding themselves out to be certified management accountants, but it recognizes the diversity within Ontario's accounting professions and better corresponds to the government's Open Ontario initiative, which is Open Ontario sometimes but not today.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? Mr. Kormos?

**Mr. Peter Kormos:** Same comments as with schedule A.

**The Chair (Mr. Lorenzo Berardinetti):** Any further debate? None? We'll vote, then, on—

**Mr. Peter Kormos:** Recorded vote.

**Ayes**

Chudleigh, Kormos.

**Nays**

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll move on to page 16. Mr. Chudleigh?

**Mr. Ted Chudleigh:** I move that clause 26(1)(a) of schedule B to the bill be amended by striking out "alone or in combination with other words or abbreviations" at the end.

Again, this is the same reason as in schedule A: individuals who are prohibited from using the specified designation or initials. However, it recognizes the reality that with "in combination with other words or abbreviations," this subsection is overly broad and could create an undesirable situation in the future.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None?

**Mr. Ted Chudleigh:** A recorded vote, please.

**Ayes**

Chudleigh, Kormos.

**Nays**

Johnson, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

**Mr. Peter Kormos:** Chair, if I may, I draw your attention to the clock.

**The Chair (Mr. Lorenzo Berardinetti):** It's 20 after 10. Would you like—

**Mr. Peter Kormos:** I'm just suggesting that—

**The Chair (Mr. Lorenzo Berardinetti):** There are 10 minutes before question period.

**Mr. Peter Kormos:** It's 10 minutes before question period. Some of us are at an age where we have to do certain things before we get into the House for question period.

**The Chair (Mr. Lorenzo Berardinetti):** Yes, okay. We will recess until after—

**Mr. Lou Rinaldi:** Two o'clock.

**The Chair (Mr. Lorenzo Berardinetti):** Until 2 o'clock this afternoon.

**Mr. Peter Kormos:** Thank you.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you.

*The committee recessed from 1020 to 1406.*

**The Chair (Mr. Lorenzo Berardinetti):** I call back to order the meeting of the justice policy committee. Just a note to all the lawyers around the table here that you have to file your annual report by the end of today or you get suspended, and your fees are due as well. There are too many lawyers around here.

**Mr. Peter Kormos:** Chair, mine has been filed. Does that suggest that you're still working on yours?

**The Chair (Mr. Lorenzo Berardinetti):** They're being completed quickly so I can get mine filed before they close at 4:30.

**Mr. Peter Kormos:** But you get published in the ORs. What the heck?

**The Chair (Mr. Lorenzo Berardinetti):** I know, but it's not the kind of publicity that one would like to get. And they've raised the price again this year, too.

We're back dealing with the same item: Bill 158. I think we were on the government motion on page 17, which deals with clause 26(1)(a). Mr. Zimmer.

**Mr. David Zimmer:** I move that clause 26(1)(a) of schedule B to the bill be amended by adding "F.C.M.A., 'FCMA'" before "R.I.A.".

**Mr. Peter Kormos:** If Mr. Zimmer could help us with this: What do these particular abbreviations refer to?

**Mr. David Zimmer:** The amendment makes the CMA act consistent with the other two acts. That's an editorial. I'm just going to ask Mr. Gregory to help me with the postnominals.

**The Chair (Mr. Lorenzo Berardinetti):** You can even have a seat up here, if you don't mind.

**Mr. David Zimmer:** What does CF—fellow of the college—you tell me.

**Mr. John Gregory:** My name is John Gregory. I'm general counsel of the policy division in the Ministry of the Attorney General.

The initials added by the motion basically stand for fellow of Certified Management Accountants Canada, but it's a designation given by the board of governors of each of the provincial organizations, like CMA Ontario, on nomination and then qualification and so on and so forth. Each of the accounting bodies has a senior distinguished professional status called fellow. So the CA Act and the CGA act in this bill both include the F version, like FCGA or FCA, in the protected categories.

It was omitted accidentally in the CMA bill, so it's being put into the CMA bill to make them consistent. That's basically it. And this bill is taking the practice of putting them in with and without periods. Whether that's overkill, who knows?

**Mr. Peter Kormos:** That's fair. That's an explanation. I'm just trying to read that as an acronym. It's very vulgar.

**Mr. David Zimmer:** Thank you for that explanation of the F-word.

**The Chair (Mr. Lorenzo Berardinetti):** No further discussion? All in favour? Opposed? That carries.

Page 18 is a PC motion. Mrs. Elliott.

**Mrs. Christine Elliott:** I understand that, given what's happened previously, this motion should be withdrawn.

**The Chair (Mr. Lorenzo Berardinetti):** Do we have consent on that? Okay. So that motion is withdrawn.

Page 19, government motion.

**Mr. David Zimmer:** I move that subsection 26(2) of schedule B to the bill be struck out and the following substituted:

"Exceptions

"(2) Clauses (1)(a) and (b) do not apply to an individual in any of the following circumstances:

"1. The individual uses a term, title, initials, designation or description when making reference to authentic

professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,

"i. a speech or other presentation given at a professional or academic conference or other similar forum,

"ii. an application for employment or a private communication respecting the retainer of the individual's services, if the reference is made to indicate the individual's educational background and the individual expressly indicates that he or she is not a member of the corporation and is not governed by the corporation, or

"iii. a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.

"2. The individual uses a term, title, initials, designation or description as authorized by the bylaws.

"Same

"(2.1) For the purposes of subparagraph 1 ii of subsection (2), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of the corporation and is not governed by the corporation."

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion?

**Mr. Peter Kormos:** Yes, please, Chair. This is the same amendment as was proposed with schedule A. It does mitigate a little bit for those folks who are being treated as pariahs. The government is treating those CIMA people as pariahs, aren't they, Chair? It's regrettable.

**The Chair (Mr. Lorenzo Berardinetti):** As Chair, I cannot express my opinion.

**Mr. Peter Kormos:** I'm just reading your body language.

I think it just creates more confusion because the government is saying that these postnominals are okay sometimes and they're not confusing when they're used in this context, but somehow they are confusing when they're used in another context. So you can't suck and blow, you can't have it both ways, but you're doing your best.

**The Chair (Mr. Lorenzo Berardinetti):** Ms. Elliott?

**Mrs. Christine Elliott:** This does make a small concession but certainly doesn't go nearly as far as we believe it needs to go in order to address the significant concerns that we've heard before this committee.

**The Chair (Mr. Lorenzo Berardinetti):** We'll take a vote, then. All those in favour of the motion? Opposed? Carried.

Page 20 is a PC motion.

**Mrs. Christine Elliott:** I move that clause 26(3)(a) of schedule B to the bill be struck out.

I believe the reasons for this, as with the previous schedule, were stated by my colleague Mr. Chudleigh earlier today.

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos?

**Mr. Peter Kormos:** New Democrats support that.

**The Chair (Mr. Lorenzo Berardinetti):** Any further debate? None? We'll take the vote.

**Mr. Peter Kormos:** Recorded vote.

**Ayes**

Elliott, Kormos.

**Nays**

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We move to page 21. It's another PC motion. Ms. Elliott?

**Mrs. Christine Elliott:** I move that clause 26(3)(a) of schedule B to the bill be amended by striking out "alone or in combination with other words or abbreviations" at the end.

Again, the reasons were stated previously with respect to the previous schedule by Mr. Chudleigh.

**The Chair (Mr. Lorenzo Berardinetti):** Any comments? None? We'll take a vote.

**Mr. Peter Kormos:** Recorded vote.

**The Chair (Mr. Lorenzo Berardinetti):** A recorded vote has been asked for.

**Ayes**

Elliott, Kormos.

**Nays**

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll go to page 22. It's a government motion. Mr. Zimmer?

**Mr. David Zimmer:** I move that clause 26(3)(a) of schedule B to the bill be amended by adding "F.C.M.A.", "FCMA" before "R.I.A."

**The Chair (Mr. Lorenzo Berardinetti):** Any comments or questions? None? We'll take a vote. All those in favour of the motion? Opposed? It's carried.

Okay, we'll go to page 23. It's a PC motion. To Ms. Elliott.

**Mrs. Christine Elliott:** I move that section 26 of schedule B to the bill be amended by adding the following subsection:

"Exception re foreign designations

"(4) Clauses (1)(a) and (b) and (3)(a) and (b) do not apply to the use of a designation, initials, term, title or description when making reference to an authentic accounting accreditation obtained from a jurisdiction other than Ontario, if the reference is immediately followed by a reference to the name of the jurisdiction."

Again, this was previously submitted with respect to the previous schedule—same reasons.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? Mr. Kormos?

**Mr. Peter Kormos:** This is the solution amendment. This addresses any concerns that the government might have had about there being confusion, although that argument is pretty weak, if not nonexistent. Yet it accommodates it as fair: fairness to those people who have legitimate accreditation from places—God forbid—other than Canada.

This whole bill expresses fear and loathing toward people who are professionals who derive their professional status from places outside of Canada, as if somehow Canada was the only place where you could do this. I just beg to differ. There are any number of places in the world that have, in terms of accounting, training and traditions that precede the Canadian-American history.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None?

**Mr. Peter Kormos:** Recorded vote.

**The Chair (Mr. Lorenzo Berardinetti):** We'll take the vote. A recorded vote has been asked for.

**Ayes**

Elliott, Kormos.

**Nays**

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll go to page 24. It's a PC motion. Ms. Elliott?

**Mrs. Christine Elliott:** I move that section 26 of schedule B to the bill be amended by adding the following subsection:

"Exception, no advertising

"(4) Clauses (1)(a) and (b) and (3)(a) and (b) do not apply to the use of a designation, initials, term, title or description in a communication that does not involve advertising accounting services to the public."

This is an alternative provision to the one that was just voted down, for the same reasons.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? Mr. Kormos.

**Mr. Peter Kormos:** This is the grovelling amendment: "Please, please, in private, between consenting adults, in plain brown envelopes, may we maintain some modicum of dignity and be allowed to use our professional designations from places outside of Canada? You've beaten us up. You've smacked us around. You've mocked us. You've denigrated us publicly, so please, in the instance of behind closed doors, between consenting adults, in a plain brown envelope, will you let us use these designations?"

Surely the government can give these folks that much, even though it's almost embarrassing to have to move



this. Not “almost;” it is embarrassing. It’s embarrassing for me to have to speak to it.

1420

**The Chair (Mr. Lorenzo Berardinetti):** Further discussion? None? So we’ll take a vote.

**Mr. Peter Kormos:** Recorded vote.

### Ayes

Elliott, Kormos.

### Nays

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We’ll go to page 25. This is a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that section 26 of schedule B to the bill be amended by adding the following subsections:

“Exception

“(4) Clauses (3)(a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates.

“Non-residents, etc.

“(5) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario.”

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? Mr. Kormos.

**Mr. Peter Kormos:** This is the pharisaic amendment. This the one where the government demonstrates that it doesn’t know what it’s talking about. These designations that are supposed to be oh, so confusing can be used when you’re responding to an RFP, when you’re trying to justify—look at the interesting language. You can use these non-Canadian designations to demonstrate that the corporation meets the requirements for the work to which the request for proposals state it relates with.

The government is acknowledging that these designations have value and that they say something, that they say something positive and that they are used justifiably. They’re being used to demonstrate that the corporation meets the requirements of the work to which the request for proposals relates. Holy moly, Chair. This seems to contradict everything the government is saying.

Now, if the government is suggesting—I said this this morning, but it’s good for people who are only going to read half the Hansard of this committee. Well, yeah, the

a.m./p.m. This government isn’t protecting people from any dough-head who wants to set up a shingle that says “accountant.” So if Main Street Jane or Joe is saying to each other, “Honey, let’s go and get an accountant this afternoon,” nothing in this legislation prevents them from being duped by a charlatan who has “accountant” written out there. Similarly, if Jane or Joe Main Street were asked what the difference is between a CA, a CGA or a CMA, they would most likely—unless they spent a fortune putting one of their kids through university to achieve that qualification— say, “I don’t know. I have no idea.”

Do people have any idea what those initials are after their insurance broker’s name? Do any people have any idea what the initials are after a real estate broker’s name? None whatsoever. Doctors who belong to various colleges and are fellows and so on have initials that go well beyond M.D. For the life of me, I don’t know what they mean. One just assumes that the more initials you’ve got, the more qualified you are. Of course, we know that’s all bull feathers.

Here, the government’s saying that people are going to be confused, yet the people who are using CMAs, CGAs and CAs or any number of people with a similar foreign—non-Canadian; I regret using the word “foreign”—non-Canadian designation, are going to be people who know what they mean and have value in them. You’re letting a CGA distinguish herself from a CMA. Why not let the UK-based training program allow a person who has UK-based training, CIMA—is that the abbreviation?—to indicate that that has been their training, so that people who are looking for CIMA training—oh, people don’t know what CIMA is? People don’t know what the hell CGA training is, or CA or CMA.

Of course, the non-resident part is the comic relief. Non-residents: Nothing in this section interferes with the rights of non-residents to use this. This is the point I’m going to talk about: Somebody’s going to run across the bridge at Hull, Quebec into Ontario, flash his CIMA designation then run like hell back to Quebec. Come on. Why can non-residents do it? Why can anybody do it if it’s confusing and promotes charlatans exploiting vulnerable consumers? I’ve got an idea: Maybe we shouldn’t let CAs, CGAs and CMAs use the abbreviations. Maybe they should have to spell it out in full.

Let me give you this illustration. I was in conversation with a bunch of lawyers, and they’re talking about DROs in the court context. Now, the only thing I know that is a DRO, because of our culture, is a deputy returning officer. Well, in the courts north of Toronto, apparently they use dispute resolution officers. But you understand the problem. The very same acronym, depending upon your cultural background, means two very different things in the context you are working in.

I’m not familiar with this relatively new phenomenon, these dispute resolution officers. It’s not mandatory mediation, but an alternative. But they’re both DROs, and here I am, assuming it’s a deputy returning officer. I think, “What the hell are the lawyers doing talking about

deputy returning officers in matrimonial disputes?" No, it's dispute resolution officers.

Maybe, if you really want to avoid confusion, you wouldn't let people use initials at all, because that's confusing. You really should just have to spell it out in full. Lawyers have to do "Barrister and Solicitor," and if they want to, "Notary Public." They can't put "Dave Zimmer, BS" or "B and S; NP," right? People would be confused. What would that mean to people? Nothing. It would mean something to us, assuming we're talking in a lawyer context.

What more can I say? My colleagues on the other side say, "Don't say any more." I'm sure they wish I wouldn't.

**Mr. Lou Rinaldi:** Well, no, you're asking.

**Mr. Peter Kormos:** I know I asked the question, and I got an answer. As a matter of fact, do you know what, Mr. Rinaldi? I'm going to take your counsel on this, because this is going to come up one more time. I suppose I'll be able to address it. Let's get moving on this, Chair.

**The Chair (Mr. Lorenzo Berardinetti):** I never comment on anything as Chair, but one thing as a lawyer: I still don't know why we're called to the bar, because that confuses me with bars.

**Mr. Peter Kormos:** You don't know the lawyers I know.

*Laughter.*

**The Chair (Mr. Lorenzo Berardinetti):** Anyway, any further discussion on the government motion?

All those in favour? Opposed? That carries.

We'll go to page 26, a PC motion.

**Mrs. Christine Elliott:** I withdraw that motion.

**The Chair (Mr. Lorenzo Berardinetti):** Is that fine with everyone? We'll withdraw that one.

That's the end of section 26, so I'll put the question. Shall section 26, as amended, carry? All those in favour? Opposed? Carried.

Sections 27 to 63: There are no amendments there.

Mr. Kormos?

**Mr. Peter Kormos:** You're called to the bar because the bar—

**The Chair (Mr. Lorenzo Berardinetti):** I shouldn't have brought it up. Sorry. I owe everybody a lunch now.

**Mr. Peter Kormos:** Just like in a barroom, the bar is the post or the bar that's laid across the entryway—that's the court of Parliament. Similarly, the various inns in England, the Inner Temple and so on, had bars to which you were called. As I understand, the symbolic equivalent in North America is that wood panelling beyond which only lawyers can attend, right? You get to sit up there where defence counsel and prosecutors or plaintiff's counsel sit. You're inside the bar instead of outside the bar. Is that helpful?

**The Chair (Mr. Lorenzo Berardinetti):** That's helpful. I'll probably explain that to my parents. They still don't know what that means, but I do understand your explanation. It's a good one.

Sections 27 to 63: There are no amendments. Shall sections 27 to 63 carry? Those in favour? Opposed? Carried.

**1430**

That takes us to page 27, a government motion regarding a new section. Mr. Zimmer.

**Mr. David Zimmer:** I move that schedule B to the bill be amended by adding the following section:

"Disclosure to public authority

"63.1(1) The corporation may apply to the Superior Court of Justice for an order authorizing the disclosure to a public authority of any information that a person to whom subsection 63(1) applies would otherwise be prohibited from disclosing under that subsection.

"Restrictions

"(2) The court shall not make an order under this section if the information sought to be disclosed came to the knowledge of the corporation as a result of,

"(a) the making of an oral or written statement by a person in the course of an investigation, inspection or proceeding that may tend to criminate the person or establish the person's liability to civil proceedings, unless the statement was made at a hearing held under this act;

"(b) the making of an oral or written statement disclosing matters that the court determines to be subject to solicitor-client privilege; or

"(c) the examination of a document that the court determines to be subject to solicitor-client privilege.

"Documents and other things

"(3) An order under this section that authorizes the disclosure of information may also authorize the delivery of documents or other things that are in the corporation's possession and that relate to the information."

**The Chair (Mr. Lorenzo Berardinetti):** Mr. Kormos.

**Mr. Peter Kormos:** This is identical to section 61 in schedule A. Again, I don't want anything tricky here, but it wasn't included in schedule B in the first instance. Was there a reason why, or was it an oversight? This provision is in schedule A.

**Mr. David Zimmer:** Mr. Gregory? I defer to Mr. Gregory for the technical explanation.

**Mr. John Gregory:** The question was, why this section?

**Mr. Peter Kormos:** Yes; it exists in schedule A.

**Mr. John Gregory:** It's in schedule A and not in B and C mainly because when we were developing the bill, the certified general accountants said, "We'd like something." It's basically the same as a provision of the Law Society Act, section 41 or 44 of the Law Society Act. In any event, it's very much to the same effect. The CGAs said, "We'd sort of like that." The others said, "We don't really care one way or the other." But when the bill became public, the law society came along and said, "Well, there's a question of protecting the privileged information and the incrimination. We'd sort of like that in all of them." The others said, "Fine, if there's a good reason to put it in." So the motion here and the subsequent motion just add exactly the same provision to both of the other acts.

**Mr. Peter Kormos:** Thank you, sir. That's more than fair.

**The Chair (Mr. Lorenzo Berardinetti):** Any more discussion or questions?

We have the motion in front of us, and we'll put it to a vote. All those in favour of the motion? All opposed? Okay, that carries.

That's a new section, section 63.1, so I don't need to ask for a vote on that actual section. All right.

Sections 64 and 65 have no amendments to them. Shall they carry? Okay, they're carried.

Section 66, on page 28: Mr. Zimmer.

**Mr. David Zimmer:** I move that section 66 of schedule B to the bill be amended by adding "of the corporation" after "any power or duty."

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? None?

All those in favour? Opposed? That carries.

Shall section 66, as amended, carry? All those in favour? Opposed? Carried.

We move then to the next item, which is on page 29. It's to do with section 67, and it's a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that paragraph 3 of subsection 67(2) of schedule B to the bill be struck out and the following substituted:

"3. Governing the use of terms, titles, initials, designations and descriptions by members of the corporation and firms practising as certified management accountants, and by individuals for the purposes of paragraph 2 of subsection 26(2)."

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? Mr. Kormos.

**Mr. Peter Kormos:** This is an interesting one because it delegates—if the statute has specific provisions about the descriptions, titles, initials that can be used, and then this authorizes the respective corporation to pass its own bylaws, which could be, I presume, no less or no narrower than what is contained in the statute, but certainly could be broader. I don't know if I phrased that accurately or not. In other words, they could add additional initials that one could not use. I just find that a peculiar thing because, on the one hand, the government is saying that it's going to define it by statute in its respective section 26, and now they're saying, "Oh, by the way, we're also going to give each of these three bodies the power to effectively do whatever it wants without having to meet any test." There's no test here. I just find it peculiar and interesting.

**Mr. David Zimmer:** This motion reflects the changes made in government motion number 8 earlier. It's a consistency issue. If you'd like a more technical explanation, I can ask Mr. Gregory.

**Mr. Peter Kormos:** But you've drawn my attention to, basically, paragraph 3 of that section 67(1), that being, "The board may make bylaws...."

**Mr. David Zimmer:** Would you like to hear from Mr. Gregory?

**Mr. Peter Kormos:** Yes, please.

**Mr. John Gregory:** The purpose of the motion, of course, is to amend the existing paragraph back to the new paragraph 2 of 26(2). That provision, though, in the

bill says that clauses (1)(a) and (b), which are the lead prohibitions on use of the designation, do not apply to an individual who uses a designation etc. as authorized or permitted by the bylaws to be used. In other words, it allows more use of a designation rather than less use of a designation. It says that the prohibitions do not apply to an individual who uses a designation authorized or permitted by the bylaws. This bylaw power in section 67(2) is a power to make bylaws governing the uses for the purposes of paragraph 2. In other words, they can say, for example, you have an honorary member and you want to say, "Honorary member," which isn't permitted to use the designation in the statute itself, "Honorary member, you can use CMA." That's what they're up to.

**Mr. Peter Kormos:** I understand. Thank you.

**The Chair (Mr. Lorenzo Berardinetti):** Any other questions or comments? We have the government motion in front of us. Let's put it to a vote. All those in favour? Opposed? That carries.

Shall section 67, as amended, carry? All those in favour? Opposed? Carried.

There are no amendments from sections 68 to 77, so I'll put the question: Shall sections 68 to 77 carry? All those in favour? Opposed? Carried.

Now we're on to schedule B. I'll put the question: Shall schedule B, as amended, carry? All those in favour? Opposed? That carries.

We'll move to schedule C. There are no amendments from sections 1 to 26. Shall those sections, 1 to 26 in schedule C, carry? All those in favour? Opposed? Carries.

We'll go to section 27. That's on page 30 of our package. The first motion is a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that clause 27(1)(a) of schedule C to the bill be struck out.

The arguments have all been made with respect to schedule A. The same applies to schedule C, as it did with schedule B—the same arguments.

1440

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None?

**Mr. Peter Kormos:** Recorded vote.

**Ayes**

Elliott, Kormos.

**Nays**

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

We'll go to the next page, page 31. It's also a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that clause 27(1)(a) of schedule C to the bill be amended by striking out "alone or in combination with other words or abbreviations" at the end.

This is the alternative motion to the previous motion, which was voted down and is being presented for the same reasons as the amendments for schedules A and B.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? I'll put it to a vote, then. All those in favour? Opposed? That does not carry.

We'll go to page 32. It's a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that section 27 of schedule C to the bill be amended by adding the following subsections:

"Exceptions

"(1.1) Clauses (1)(a) and (b) do not apply if an individual uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,

"(a) a speech or other presentation given at a professional or academic conference or other similar forum;

"(b) an application for employment or a private communication respecting the retainer of the individual's services, if the reference is made to indicate the individual's educational background and the individual expressly indicates that he or she is not a member of the institute and is not governed by the institute; or

"(c) a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.

"Same

"(1.2) For the purposes of clause (1.1)(b), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of the institute and is not governed by the institute."

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? None, so we'll put it to a vote. All those in favour of the motion? Opposed? That carries.

We'll go to page 33 in your package. It's a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that clause 27(2)(a) of schedule C to the bill be struck out.

Again, for the reasons previously stated with respect to schedule A.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you.

**Mr. Peter Kormos:** Recorded vote.

### Ayes

Elliott, Kormos.

### Nays

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

**The Chair (Mr. Lorenzo Berardinetti):** That does not carry.

Page 34 is a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that clause 27(2)(a) of schedule C to the bill be amended by striking out "alone or in combination with other words or abbreviations" at the end.

Once again, for the reasons previously stated on schedule A.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you.

**Mr. Peter Kormos:** New Democrats agree.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? We'll put it to a vote. All those in favour? Opposed? That does not carry.

The next motion, on page 35, is a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that section 27 of schedule C to the bill be amended by adding the following subsection:

"Exception re foreign designations

"(3) Clauses (1)(a) and (b) and (2)(a) and (b) do not apply to the use of a designation, initials, term, title or description when making reference to an authentic accounting accreditation obtained from a jurisdiction other than Ontario, if the reference is immediately followed by a reference to the name of the jurisdiction."

For the same reasons as previously stated.

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion?

**Mr. Peter Kormos:** New Democrats agree.

**The Chair (Mr. Lorenzo Berardinetti):** We'll put it to a vote. All those in favour? Opposed? It does not carry.

We'll go to page 36, a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I move that section 27 of schedule C to the bill be amended by adding the following subsection:

"Exception, no advertising

"(3) Clauses (1)(a) and (b) and (2)(a) and (b) do not apply to the use of a designation, initials, term, title or description in a communication that does not involve advertising accounting services to the public."

For the reasons previously stated.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None? So I'll put it to a vote. All those in favour of the motion? Opposed? That does not carry.

We'll go to page 37. This is a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that section 27 of schedule C to the bill be amended by adding the following subsections:

"Exception

"(3) Clauses (2)(a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates.

"Non-residents, etc.

“(4) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario.”

I just want to take this opportunity to put something on the record that came up earlier. The bill does not prohibit any accounting organization from using its name when communicating with its own membership.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion?

**Mr. Peter Kormos:** The solution may be the Marilyn Churley solution.

**Mr. David Zimmer:** Sorry; I didn't hear that.

**Mr. Peter Kormos:** The solution may be the Marilyn Churley solution. You'll recall that during that period of time when the NDP didn't have party status, we were deemed individuals. I notarized Marilyn Churley's court papers applying for a change of name to Marilyn Churley NDP, so that when her name appeared on the television, it had to—because there's a simplified change-of-name procedure in this province now, there's going to be just a glut of accountants changing their name to Juan Valdez CMA. It's opening the floodgates, as they say. It's an incredible burden for our overburdened courts. It's just a suggestion.

**The Chair (Mr. Lorenzo Berardinetti):** Any further discussion? None? We'll take a vote on the motion, then. All those in favour of the motion? Opposed? That carries.

We'll go to page 38.

**Mr. David Zimmer:** I'm curious, Peter, on that thing with Marilyn Churley. If she were to change her name to NDP, would that be the letters or would you spell out NDP phonetically, and if so, how?

**Mr. Peter Kormos:** No, no, just letters: NDP. We didn't test the court's patience with it.

**Mr. David Zimmer:** I thought it might be en dee pee.

**Mr. Peter Kormos:** Yes, en dee pee. There you go. For a whole lot of people, that would be useful: en dee pee.

You've caused me to think. Your comment about how nothing in this act prohibits an organization from dealing with its own members using the CIMA—it just shows how silly this is. This is turning into—you're creating these little—again, this is the plain brown envelope syndrome: as long as you do it in private and sotto voce, as long as you don't tell anybody you did it. This is the “don't ask, don't tell” of the McGuinty government. Very good. Lovely.

1450

**The Chair (Mr. Lorenzo Berardinetti):** That was very good.

Moving on to the next amendment, on page 38, a PC motion. Ms. Elliott.

**Mrs. Christine Elliott:** I withdraw this amendment, Mr. Chair.

**The Chair (Mr. Lorenzo Berardinetti):** Okay, that's withdrawn. I'll put the question—I don't think there were any amendments. No, there was one that carried. Shall

section 27, as amended, carry? All those in favour? Opposed? It carries.

There are no amendments to sections 28 to 58, so I'll put the question. Shall sections 28 to 58 carry? All those in favour? Opposed? That carries.

That brings us to—one moment—page 40, a government motion—

*Interjection.*

**The Chair (Mr. Lorenzo Berardinetti):** I'm sorry. We're on page 39. My apologies.

On page 39, there is a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that schedule C to the bill be amended by adding the following section:

“Disclosure to public authority

“58.1(1) The institute may apply to the Superior Court of Justice for an order authorizing the disclosure to a public authority of any information that a person to whom subsection 58(1) applies would otherwise be prohibited from disclosing under that subsection.”

*Interjections.*

**The Chair (Mr. Lorenzo Berardinetti):** I'm having trouble hearing the speaker. Mr. Zimmer?

**Mr. David Zimmer:** “Restrictions

“(2) The court shall not make an order under this section if the information sought to be disclosed came to the knowledge of the institute as a result of,

“(a) the making of an oral or written statement by a person in the course of an investigation, inspection or proceeding that may tend to criminate the person or establish the person's liability to civil proceedings, unless the statement was made at a hearing held under this act;

“(b) the making of an oral or written statement disclosing matters that the court determines to be subject to solicitor-client privilege; or

“(c) the examination of a document that the court determines to be subject to solicitor-client privilege.

“Documents and other things

“(3) An order under this section that authorizes the disclosure of information may also authorize the delivery of documents or other things that are in the institute's possession and that relate to the information.”

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? None? We'll put it to a vote. All those in favour? Opposed? That carries.

There are no amendments to sections 59 and 60, so I'll put the question. Shall sections 59 and 60 carry? All those in favour? Opposed? Carried.

Under section 61, on page 40, there is a government motion. Mr. Zimmer.

**Mr. David Zimmer:** I move that section 61 of schedule C to the bill be amended by adding “of the institute” after “any power or duty.”

**The Chair (Mr. Lorenzo Berardinetti):** Any discussion? We'll go to a vote. All those in favour? Opposed? That carries.

Shall section 61, as amended, carry? All those in favour? Opposed? That carries.

There are no amendments to sections 62 to 68, so I'll put the question. Shall sections 62 to 68 carry? All those in favour? Opposed? That carries.

Schedule C: Shall schedule C, as amended, carry? All those in favour? Opposed? Carried.

Now let's go back to sections 1 to 3, which were held down. I'm going to put the questions together—I don't know if I have to ask them separately or together.

Shall sections 1, 2 and 3 of the bill carry? All those in favour? Opposed? That carries.

Then we go to the title. Shall the title of the bill carry? All those in favour? Opposed? Carried.

**Mr. Peter Kormos:** Now, Chair, just one minute. I'm counting upon you to call for debate on your next question that you put.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. So you're saying this question here coming up?

**Mr. Peter Kormos:** Well, I know what you're leading up to, so let's have this discussion, because you're going to ask whether the bill should be reported back to the House. Or you wanted to do the title first?

**The Chair (Mr. Lorenzo Berardinetti):** Shall Bill 158, as amended, carry? That was my next question. All in favour? Opposed? That carries.

The next question is this one; we won't vote on it yet. Shall I report the bill, as amended, to the House?

**Mr. Peter Kormos:** Now I've got some comments.

**The Chair (Mr. Lorenzo Berardinetti):** Okay. Mr. Kormos.

**Mr. Peter Kormos:** First, I'm going to vote against that, because it's our view that the committee hasn't done its job. The committee has been unresponsive to the very cogent arguments made by any number of persons and groups appearing before the committee.

The committee, if this bill is referred to the House, would be delinquent in its duties to address those submissions and the legitimate concerns of everybody from the British consul—I don't care if we were a former colony; she's our Queen, too. The British consul said some very, very important things. Diplomats like him don't use language carelessly; they use language very, very carefully. He was very cautious and tempered in his language, but also very, very specific. He talked about the prospect of inviting, at least in my view, without saying so, repercussions by way of reciprocity. I think that should be a very troubling thing.

I'm also troubled by the fact that the bill in its present form ignores the reality of thousands of foreign-trained professionals, very competent and qualified by virtue of their association or membership in any number of organizations—the parallels of chartered accountants and CGAs and CMAs in their own countries or respective jurisdictions. I'm troubled that they're not being recognized in the same way that CGAs, CMAs and CAs are, because this isn't about regulating accounting. That's a given; we know that. It's about what initials people are being allowed to use after their name. Without any law, people could put any initials they wanted—fair enough.

You could go A to Z and just run through the alphabet, however bizarre that is.

The problem is that the government hasn't created any tool or mechanism whereby the fraudulent people can be weeded out, whereby the grossly incompetent people can be weeded out, whereby the charlatans can be weeded out. The government doesn't pretend that that's the purpose of this bill. That's not a criticism; it's an observation.

It's not permissive, because you don't need legislation to say that you can put letters after your name. You can put any letters you want after your name, no matter how much they constitute gibberish or just a foolish collection of letters. It's very specific because it tells certain people that they can't put a legitimate series of letters after their name that reflect membership or approval or accreditation by a legitimate, recognized body. In this case, we're talking about CIMA, and several others. CIMA's the one that's dominant, because it's international, UK-based, and obviously CIMA extends to all of those former British colonies in Asia, amongst other places. We've got a whole lot of Canadians who have their roots in those places, a whole lot of Canadians who are, in my view, entitled to bring to Canada—not just entitled; we want them to bring to Canada not just themselves and their families and not just their passion for Canada; we want them to bring to Canada their expertise, training and skills.

1500

Quite frankly, whether it's in the field of medicine or engineering, we're better off for having these people from around the world because they bring elements of their background in medicine to become part of the Canadian medical reality. It only makes Canadian medical practice better.

I don't want to be trite, but a modest example is home-building alone. You don't have to go beyond Europe to see totally different techniques of building houses, even upscale houses: totally different techniques, totally different building materials and, quite frankly, a whole lot of building materials and building techniques that are far more environmentally friendly than the traditional spruce two by four balloon construction in North America.

So here we are: We've got a whole bunch of Canadians whom we're blessed to have here because they are here with training from diverse places in the world, and we're telling them that they can't identify themselves in an open and clear way as having received that training. I just think it's unfortunate. I think it's regrettable. I think it's sad. I don't know, for the life of me, why the government has somehow found itself rigid in this regard.

The solution, of course, was either to eliminate sections 26 or 27 or, more relevantly, to keep sections 26 and 27, depending upon which schedule you're talking about, and incorporate the amendment that proposed that if you have a designation other than those, you put down CIMA or any of its other similar collection of signatures, identifiers of CIMA members, and then you put "UK," or "CIMA Sri Lanka," or "CIMA India," perhaps. I don't

know of all the places where CIMA people are. This seems to be so easy, so inoffensive and so accommodating, so inclusive rather than exclusive.

I don't know. I'm usually pretty good at understanding the motive, what drives a particular piece of legislation, and I know what drives this one. Fair enough; it was the eagerness of the CGAs, the CAs and the CMAs to have these statutory powers. Fine, but the resistance—because nobody's argued about those. As a matter of fact, was it CAs that were here that said, "That's 95% of the bill?" Right? They said, "This is the real thrust of the bill," and we agreed; that's the real thrust of the bill. They didn't use these words, but they implied that it was unfortunate that the process was hijacked over a concern for the foreign-trained professionals, and not exclusively foreign-trained professionals, because we've got some—the Society of Professional Accountants of Ontario, for instance, which is being denied the similar ability. So there you go.

Look, let's be candid here. We saw the people who appeared here. The people who were pleading with this government to accommodate foreign-trained professionals—and we talk about the panels that sat up here—were people who reflected the cultural and ethnic diversity of Canada in the year 2010. It's far different than it was in 1950. I remember the 1950s well; it's the 1960s and 1970s that I don't recall very well.

*Laughter.*

**Mr. Peter Kormos:** It's just one of those things, Mr. Zimmer. I remember the 1950s well. As a kid in a small industrial Ontario town, I watched the country change. First it was the big influx, the big wave, of Italian immigration around 1956. They moved into our neighbourhood, so I watched that with great excitement. This was a fascinating thing for me. All I knew before that was Slovaks, Hungarians and Poles. I thought that was mainstream Canada because we lived in that little community. I didn't know about Anglo people; I really didn't know there was such a thing as Anglo-Saxon people because they lived on the other side of town. Most of us have—all of us who are within the same range; many are much younger. But we've watched this, and I just find it very, very frustrating that we can't be more inclusive about these people, because nobody's disputed the fact that their credentials are as good, if not better. In fact, the CMA, CGA and perhaps others say, "Oh, we'll let them use these little reciprocity agreements," where we let them into ours if they let us into theirs. So they seem to acknowledge that these credentials are reasonably valid.

Confusion, my foot. Don't believe it. Horsefeathers, I say. Not for a minute. It's a red herring, a diversion. It's a little David Copperfield move, a little sleight of hand. They're trying to remove our attention away from the real interests here. I'm not going to—I'm only suspicious of what their real interests are here.

Again, you heard how disappointed I was in the CGAs, because the CGAs were the underdog for so long and they fought and fought and fought. Government after government—all three governments, governments of all

three political stripes—wouldn't give them access to public accounting because the CAs were a powerful and effective lobby. I remember the day clearly in the House when the government of the day—it was the Conservative government—was basically tricked, because Howard Hampton stood up on the bill calling for unanimous consent for third reading. The government didn't know whether to spit or go blind. Chris Stockwell was the House leader, and he looked like he'd been spun like a top. But they realized the difficulty of saying no, because they were saying, "Oh, we're really committed to this," except I suspect the bill was designed to die after second reading, after going to committee and never being called again. That was the design.

So we have great sympathy for the CGAs. They were being treated unfairly, because they weren't allowed to do public accounting when they were perfectly capable of doing it. CMAs were in the same boat, weren't they? So I just find it strange that the CGAs have been through that experience and seem unable to articulate the same interest in other accountants—accounting professionals, not your street-level small-A accountant. I mean, there are pharmacists and then there are pharmacists. Heck, walk to my apartment at the corner of Yonge and Wellesley and there are a whole lot of pharmaceutical dealers, neither big-box nor independent pharmacists.

Here we have a community that is—we are underdogging them. I thought this was an era when you don't underdog people anymore. I really did. I thought this was an era where we recognize that coming from somewhere else brings value to our country rather than somehow diminishing it. Yet this bill, in my respectful submission to you, diminishes the people we heard from and the people they spoke on behalf of, the people who trained in Sri Lanka or Singapore or the UK or wherever.

As I say, it was remarkable—and I don't want to read too much into this—the complexions of those panels. It was pretty dramatic in terms of those who advocated for exclusion and those who advocated for inclusion. I don't feel comfortable reflecting upon those dramatically contrasting complexions.

The final thing, because we were going to wrap this up—I don't know how the vote's going to go on referral back from committee, although I've got my suspicions—is how important it is, and I've got to tell you this, Chair, for there to be committee hearings like this. This is the only opportunity, as the bill proceeds through its process, to question, for instance, the parliamentary assistant, his staff or the counsel who assisted in the preparation of it, to get some analysis and understanding. That doesn't happen during debates, because although there are questions and comments, two minutes each, you know what they amount to. They don't amount to real questions or comments. So this is a chance to question the parliamentary assistant and to get answers from him, and Mr. Zimmer has been very clear in terms of the responses he has given, and I respect him for that. Counsel have been very valuable, both legislative counsel and counsel for the ministry, in terms of what they've helped us with.

But I'll tell you the problem—and this also creates a reference point for people who want to understand what happened. Recently, I introduced a bill that would extend the term of the Ombudsman to 10 years, no reappointment, to avoid any politicization of reappointment. I wanted to find out why, at the end of the term of Roberta Jamieson, the government of the day changed the term—because it had been 10 years—to five years. That amendment to the Ombudsman Act was buried in an omnibus bill, and the omnibus bill didn't get the sort of treatment, in my view, that it should have, especially in hindsight, because I'm looking for some comments. I wanted to know whether all three parties agreed. I wanted to know whether—because when you're voting on an omnibus bill, you don't know what parts you're voting for. Committee is where that comes out. I wanted to know what explanation was given by the parliamentary assistant of the day for why the term was going to be reduced to five years with a reappointment, and I couldn't find it because it wasn't discussed in the committee work on that bill. Other things dominated the committee—other parts of it.

I hope people don't find what they might perceive as overly questioning of the parliamentary assistant to be inappropriate, because I think it's incredibly important. Ten years down the road, when the CIMA people are looking for another kick at the can with yet another government, they may want to refer to this committee hearing and understand the arguments that were made so that they can deal with them.

I just wanted to relay that to you, and I thank you. I thank all of you for your patience with me.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you, Mr. Kormos. Ms. Elliott.

**Mrs. Christine Elliott:** Just a few brief comments, Chair.

As official opposition, we are also concerned with the final format that this bill has taken, both with respect to the international ramifications, which we heard really clearly expressed by the British consul general, who took the time to come and speak to us, and what it says with respect to how we utilize professionals trained in different jurisdictions. It certainly seems contrary to the government's present policy of Open Ontario, and I am

concerned with, perhaps, reciprocity in other jurisdictions at some point down the line.

But I'm also concerned that there were many deputants who came, including CIMA, who articulated their position really well. Though we saw that there were several iterations of several of the sections that seemed to move closer to where we wanted to get, we never quite got there. I can't help but feel that if we'd had a little bit more time, maybe we would have been able to nudge the government into the right position and to allow these professionals to be able to practise in the way that they should be entitled, in my respectful opinion.

So I do have serious concerns as we go forward, but, unfortunately, we ran out of time here.

**The Chair (Mr. Lorenzo Berardinetti):** Thank you very much.

I'll put the question forward, then. Shall I report—

**Mr. Peter Kormos:** Recorded vote, please.

**The Chair (Mr. Lorenzo Berardinetti):** A recorded vote has been asked for. Shall I report the bill, as amended, to the House?

#### Ayes

Mangat, Pendergast, Rinaldi, Sousa, Zimmer.

#### Nays

Elliott, Kormos.

**The Chair (Mr. Lorenzo Berardinetti):** So that carries.

We are adjourned—

**Mr. Peter Kormos:** Now, before we adjourn, what's our next bill?

**The Chair (Mr. Lorenzo Berardinetti):** There isn't one.

**Mr. Peter Kormos:** Surely there's some private members' public business on order that's been referred to justice that the committee could deal with?

**The Chair (Mr. Lorenzo Berardinetti):** No, it hasn't been. There's nothing else. We're neglected. So we stand adjourned. Thank you, everybody.

*The committee adjourned at 1513.*









# CONTENTS

Thursday 29 April 2010

Accounting Professions Act, 2010, Bill 158, Mr. Bentley / Loi de 2010 sur les professions comptables, projet de loi 158, M. Bentley .....JP-37

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### Also taking part / Autres participants et participantes

Mr. John Gregory, counsel,  
Ministry of the Attorney General

### Clerk / Greffière

Ms. Susan Sourial

### Staff / Personnel

Ms. Tamara Kuzyk, research officer,  
Legislative Research Service