

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Jonid Hametaj, CPA, CA  
**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following allegations of professional misconduct against Jonid Hametaj, CPA, CA, a member of CPA Ontario:

1. THAT the said Jonid Hametaj, in or about the period April 24, 2020 to September 9, 2020, failed to cooperate with the regulatory process of CPA Ontario contrary to Rule 104.2(a) of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters dated April 3, 2020 from Jennifer Carriere, CPA, CA, April 30, 2020 from Maria Lau and July 9, 2020 from Theresa Tonelli, CPA, CA.
2. THAT the said Jonid Hametaj, in or about the period April 27, 2020 to September 9, 2020, failed to cooperate with the regulatory process of CPA Ontario contrary to Rule 104.2(a) of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters dated April 6, 2020 from Jennifer Carriere, CPA, CA, April 30, 2020 from Maria Lau, and July 10, 2020 from Theresa Tonelli, CPA, CA.
3. THAT the said Jonid Hametaj, in or about the period June 29, 2020 to September 9, 2020, failed to cooperate with the regulatory process of CPA Ontario contrary to Rule 104.2(a) of the CPA Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely letters dated June 8, 2020, from Jennifer Carriere, CPA, CA and July 10, 2020 from Theresa Tonelli, CPA, CA.



**Chartered Professional Accountants of Ontario**

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Dated at Aurora, Ontario this 11th day of September 2020.

A handwritten signature in blue ink, appearing to read "H.G. Fagan", written over a horizontal line.

H.G. FAGAN, FCPA, FCA, DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **JONID HAMETAJ, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2(a)** of the Rules of Professional Conduct.

**TO:** Jonid Hametaj, CPA, CA

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE MARCH 11, 2021**

**DECISION**

The allegations that Jonid Hametaj has breached Rule 104.2(a) of the CPA Code of Professional Conduct are established and constitute professional misconduct.

**ORDER**

IT IS ORDERED THAT:

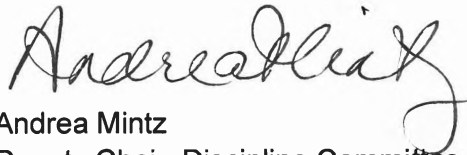
1. Jonid Hametaj be reprimanded in writing by the Chair of the hearing;
2. Jonid Hametaj shall pay a fine of \$8,000 to the Chartered Professional Accountants of Ontario ("CPA Ontario") by March 11, 2022;
3. Jonid Hametaj shall cooperate with the regulatory process of CPA Ontario by April 10, 2021 by responding to the letters from Jennifer Carriere dated April 3, 2020, April 6, 2020 and June 8, 2020;
4. Notice of this Decision and Order, disclosing Jonid Hametaj's name, is to be given in the form and manner determined by the Discipline Committee:
  - (a) to all members of CPA Ontario;
  - (b) to all provincial bodies,and shall be made available to the public;
5. In the event Jonid Hametaj fails to comply with the terms of this Order, his membership with CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days of the date of his suspension. In the event he does not comply

within the 30-day period, his membership in CPA Ontario shall be revoked and notice of the revocation of his membership, disclosing his name, shall be given in the manner specified above, and in a newspaper distributed in the geographic area of Jonid Hametaj's residence or employment. All costs associated with this publication shall be borne by Jonid Hametaj and shall be in addition to other costs ordered by the panel;

AND THAT:

6. Jonid Hametaj shall pay costs of \$3,380 to CPA Ontario by March 11, 2022.

**DATED** this 11th day of March 2021.

A handwritten signature in black ink, appearing to read "Andrea Mintz", with a stylized flourish at the end.

Andrea Mintz  
Deputy Chair, Discipline Committee

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **Jonid Hametaj, CPA, CA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2(a)** of the Chartered Professional Accountants of Ontario Code of Professional Conduct.

**BETWEEN:**

**Chartered Professional Accountants of Ontario  
Professional Conduct Committee**

**-and-**

**Jonid Hametaj**

**APPEARANCES:**

**For the Professional Conduct Committee:** Julia McNabb, Counsel

**For Mr. Hametaj:** Daniel R. Libman, Counsel

**Heard:** March 11, 2021

**Decision and Order effective:** March 11, 2021

**Release of written reasons:** March 30, 2021

**REASONS FOR THE DECISION AND ORDER MADE MARCH 11, 2021**

**I. OVERVIEW**

- [1] The Professional Conduct Committee of the Chartered Professional Accountants of Ontario ("PCC") has made Allegations that Mr. Hametaj failed to cooperate with the regulatory process of the Chartered Professional Accountants of Ontario ("CPA Ontario") in respect of three investigations: during the period from April 24, 2020 to September 9, 2020; during the period from April 27, 2020 to September 9, 2020; and during the period from June 29, 2020 to September 9, 2020, by failing to reply promptly to communications from the Standards Enforcement department of CPA

Ontario ("Standards Enforcement"). This hearing was held to determine whether the Allegations were established and whether the conduct breached Rule 104.2(a) of the CPA Ontario Code of Professional Conduct and amounted to professional misconduct.

- [2] Mr. Hametaj began his career at PricewaterhouseCoopers LLP Canada, before gaining membership to CPA Ontario in 2015. He then worked for a small accounting firm prior to establishing JH Accounting CPA Professional Corporation. In January 2019, Mr. Hametaj founded a new corporation, Progress Group Inc., which offers integrated bookkeeping, real estate, and wealth management services.
- [3] Between November 22, 2019 and April 11, 2020, CPA Ontario received three separate complaints regarding Mr. Hametaj's services and activities. Various staff members of Standards Enforcement of CPA Ontario corresponded numerous times with Mr. Hametaj between April and September, 2020, requiring a response from him. He did not respond by the deadlines provided.
- [4] Mr. Hametaj admitted the Allegations of professional misconduct made by the PCC. The onus was on the PCC to show on a balance of probabilities that Mr. Hametaj's conduct breached Rule 104.2(a) of the CPA Ontario Code of Professional Conduct and constituted professional misconduct.

## **II. PRELIMINARY ISSUES**

- [5] Both parties agreed there were no preliminary issues.

## **III. ISSUES**

- [6] The Panel identified the following issues arising from the Allegations:
  - A. Did the evidence establish, on a balance of probabilities, the facts on which the Allegations by the PCC were based?
  - B. If the facts alleged by the PCC were established on the evidence on a balance of probabilities, did the Allegations constitute professional misconduct?

## **IV. DECISION**

- [7] The Panel found that the evidence established, on a balance of probabilities, the facts set out in the Allegations of professional misconduct.
- [8] The Panel was satisfied that the Allegations constituted a breach of Rule 104.2(a) and, having breached this Rule, Mr. Hametaj committed professional misconduct.

## **V. REASONS FOR THE DECISION**

### ***Findings regarding Conduct of Mr. Hametaj***

- [9] Evidence in support of the Allegations was placed before the Panel through an Agreed Statement of Facts (ASF), which was made Exhibit 1. Supporting documentation for the ASF was provided in the Affidavit of Maria Lau (Exhibit 2), and in the Affidavit of Megan O'Leary (Exhibit 3).

#### ***First Complaint***

- [10] The first complaint, received November 22, 2019, alleged that Mr. Hametaj was operating as a Licensed Public Accountant in spite of the fact that his Public Accounting License had been revoked, and further alleged that Mr. Hametaj was signing audit and financial statements for clients.
- [11] On April 3, 2020, Ms. Jennifer Carriere, a Standards Enforcement Officer with CPA Ontario, wrote to Mr. Hametaj advising him of the complaint, and requesting his reply by April 24, 2020. In this letter, Ms. Carriere cautioned Mr. Hametaj that a failure to respond to the complaint could result in an allegation of professional misconduct.
- [12] On April 3, 2020, Mr. Hametaj acknowledged receipt of the correspondence. Mr. Hametaj also sought, and received, confirmation that this was the first correspondence from CPA Ontario on the matter.
- [13] On April 30, 2020, Ms. Maria Lau, a Standards Enforcement Case Manager with CPA Ontario wrote to Mr. Hametaj, as no reply had been received by the April 24, 2020 deadline. Ms. Lau requested that Mr. Hametaj reply by May 21, 2020, and reminded Mr. Hametaj of his obligation to cooperate in accordance with Rule 104 of the CPA Code of Professional Conduct.
- [14] On July 9, 2020, Ms. Theresa Tonelli, the Director of Standards Enforcement at the time, wrote to Mr. Hametaj advising him that, as no reply had been received, the matter would be reviewed and considered pursuant to the provisions in Regulation 15-1.

#### ***Second Complaint***

- [15] On February 4, 2020, a former employee of Mr. Hametaj submitted a complaint to CPA Ontario alleging that Mr. Hametaj had provided false information to interview candidates with respect to his firm's status as an approved training office for CPA Ontario students. On April 6, 2020, Ms. Carriere wrote to Mr. Hametaj advising him of the complaint and requesting a response by April 27, 2020. The letter

cautioned Mr. Hametaj that failure to respond could result in an allegation of professional misconduct against him.

- [16] As no reply had been received, on April 30, 2020 Ms. Lau wrote to Mr. Hametaj, and advised that he had until May 21, 2020 to respond to the complaint. The letter indicated that he was required to cooperate in accordance with Rule 104 of the CPA Code of Professional Conduct.
- [17] Following Mr. Hametaj's letter of April 30, 2020, in which he sought assistance accessing the documents relating to the complaint, further email correspondence was exchanged between Mr. Hametaj and Standards Enforcement.
- [18] On May 22, 2020, Ms. Ayanna Vaughan, a former Standards Enforcement Coordinator with CPA Ontario, wrote to Mr. Hametaj advising that no response had been received, and asking whether he was having difficulty accessing the documents.
- [19] On July 10, 2020, Ms. Tonelli wrote to Mr. Hametaj advising that, as no response had been received, the matter would be reviewed and considered pursuant to the provisions in Regulation 15-1.

#### *Third Complaint*

- [20] On April 11, 2020, a complaint was submitted to CPA Ontario by a former client of Mr. Hametaj, alleging that Mr. Hametaj had misappropriated funds, misrepresented his credentials, failed to complete services, and missed deadlines.
- [21] On June 8, 2020 Ms. Carriere notified Mr. Hametaj of the complaint, advised him of his duty to respond, and directed him to answer a number of questions by June 29, 2020.
- [22] As no response had been received by CPA Ontario, Ms. Tonelli wrote to Mr. Hametaj on July 10, 2020. She indicated that in accordance with Rule 104, his response was required by July 24, 2020.
- [23] No response was provided by this July 24, 2020 deadline.
- [24] Through the ASF Mr. Hametaj admitted the facts summarized above. The Panel was satisfied that the undisputed evidence in the ASF clearly and cogently demonstrated that the facts set out in the Allegations were established on a balance of probabilities.

#### ***Finding of Professional Misconduct***

- [25] Through the ASF Mr. Hametaj admitted that these facts constitute professional misconduct in relation to the three (3) allegations of failing to comply with Rule



104.2(a) of the Code of Professional Conduct.

- [26] The Panel concluded that the Allegations, having been proven on the evidence, constituted breaches of Rule 104.2(a) of the Code.

## **VI. DECISION AS TO SANCTION**

- [27] After considering the evidence, the law, and the submissions of both parties, the Panel concluded that the appropriate sanction was a written reprimand, a fine of \$8,000 payable within one year, and an order that Mr. Hametaj respond to Ms. Carriere's letters of April 3, April 6, and June 8, 2020 within 30 days.
- [28] The Panel also set out terms that would apply if Mr. Hametaj did not comply with the terms of the Panel's order. These would require his suspension if he failed to comply with a term, and then, if he did not comply for 30 days after being suspended, his membership would be revoked.

## **VII. REASONS FOR DECISION AS TO SANCTION**

### ***Evidence relevant to Sanction***

- [29] In addition to the facts relating to the admitted misconduct, the ASF also addressed exceptional circumstances experienced by Mr. Hametaj at the time of his failure to cooperate with CPA Ontario. These mitigating facts include Mr. Hametaj's separation from his spouse, which caused emotional hardship, put pressure on Mr. Hametaj's ability to complete his daily activities, and led to challenges as Mr. Hametaj had to learn to parent as a single father. Additionally, Mr. Hametaj has acted as the caregiver for his widowed father, who for health reasons requires a significant level of care. These challenges of caring for his children and for his father have been made more difficult due to the impact of COVID-19, which has caused significant financial distress to Mr. Hametaj and has led to staff turnover at his company.
- [30] The ASF also addressed events which took place subsequent to the time period of the allegations, from September 2020 to shortly before this hearing took place. A pre-hearing took place on November 26, 2020, and a hearing was scheduled for January 7, 2021. The day before the January 7, 2021 hearing Mr. Hametaj brought a motion for an adjournment, which was granted by the Discipline Committee. A new hearing date was set for January 28, 2021. In advance of the hearing, Mr. Hametaj retained counsel, who sought an adjournment of this January hearing date. The adjournment was granted on consent, with the new hearing date set for March 11, 2021.

- [31] While not included in the ASF, the fact that Mr. Hametaj submitted a substantive response to CPA Ontario the evening before this hearing was acknowledged on the record by both parties.

***Position of the PCC***

- [32] The PCC submitted that the appropriate sanction should consist of a written reprimand, a fine of \$10,000 payable within one year, and an order that Mr. Hametaj respond to Ms. Carriere's letters of April 3, April 6 and June 8, 2020 within 30 days.
- [33] Mr. Hametaj agreed with the PCC position in all respects except the quantum of the fine.
- [34] Counsel for the PCC acknowledged that the typical fine for failure to cooperate is currently \$5,000, but submitted that, given the aggravating factors in this case, the appropriate fine would be \$10,000.
- [35] Counsel for the PCC emphasized the staff time and resources of CPA Ontario that were expended in the attempt to obtain a substantive response to the complaints against Mr. Hametaj. PCC counsel submitted that Mr. Hametaj's refusal to cooperate hamstrung CPA Ontario's ability to investigate the significant allegations of misconduct against him, with the result that 11 months after the first investigative letter of April 3, 2020, CPA Ontario was still no further ahead. This significant delay could cause complainants and members of the public to lose faith in the ability of CPA Ontario to effectively regulate its members.
- [36] Counsel for PCC submitted that these serious consequences of Mr. Hametaj's failure to cooperate are aggravated by a factor of three as he failed to cooperate with three separate investigations. PCC counsel submits that the typical fine of \$5,000 for failure to cooperate usually relates to a single investigation. She submitted that the fine should increase where there are additional investigations with which the member fails to cooperate. Counsel for the PCC drew support for this proposition from McCune (2018), in which the Discipline Panel explained its rationale for imposing a higher fine for the failure to cooperate in that case: "The fine imposed reflected an increase from similar cases in the Case Brief presented by the PCC. The Tribunal considered the quantum of the fine appropriate given that there were two complaints of the same nature within a short period of time."
- [37] In sum, counsel for the PCC submitted that, given the aggravating facts of this case, the Discipline Panel should impose a \$10,000 fine to send a message to the membership and the public of the importance that members comply with their duty to cooperate with CPA Ontario investigations.

***Position of Mr. Hametaj***

- [38] Mr. Hametaj agreed with the PCC position on sanctions, with the exception of the quantum of the fine.
- [39] Mr. Hametaj submitted that an appropriate fine would be \$4,000. In support of that position, his counsel relied on the mitigating factors set out in the ASF relating to the difficult personal circumstances he was experiencing during the time of his failure to cooperate with the CPA Ontario investigations, which are noted above.
- [40] Mr. Hametaj also submitted that his decision to enter an admission with an ASF demonstrates that he has taken responsibility for his misconduct, shows remorse, and resulted in saving significant time and resources by avoiding the necessity of a contested hearing.
- [41] Mr. Hametaj further submitted that his actions in retaining counsel and providing a response to the letters of Ms. Carriere, albeit on the eve of the hearing, demonstrate his willingness to re-engage with his regulator.
- [42] Counsel for Mr. Hametaj took the panel to several cases in support of his position that the appropriate quantum for the fine is \$4,000, and that a fine of \$10,000 would be inconsistent with the prevailing caselaw. He submitted that the facts of this case do not rise to the level of doubling the amount of what the PCC submits has been the recent standard fine. He submitted that there should be no strict formula by which the fine increases proportionately to the number of investigations with which the member has failed to cooperate.

***Reasons for the Panel's Decision on Sanction***

- [43] With respect to the terms that were jointly submitted by the parties, the Panel recognized that a joint submission was entitled to a high level of deference. A joint submission should be adopted unless it is contrary to the public interest or would bring the regulatory process into disrepute because it was beyond the reasonable range of sanction. The Panel was satisfied that the jointly submitted elements fell within the reasonable range of sanction. Accordingly, the Panel adopted the joint submission with respect to the reprimand, the order to cooperate, and publication.
- [44] The Panel notes that both parties acknowledged on the record that, having received a response from Mr. Hametaj on the eve of the hearing, the PCC was not in a position at the hearing to evaluate whether the response fulfilled Mr. Hametaj's responsibility to cooperate with CPA Ontario's investigations. Accordingly, there still exists the need for an order to cooperate.
- [45] The Panel considered both parties' submissions on the appropriate amount of the

fine. The Panel recognized that Mr. Hametaj has no prior disciplinary history, and that he should be credited with accepting responsibility for his misconduct through admitting the allegations, agreeing to the statement of facts, and agreeing to most of the PCC's submissions on sanction. The Panel considered the mitigating factors from the ASF which were highlighted by Mr. Hametaj's counsel in his submissions, and expresses sympathy for the challenges Mr. Hametaj has faced. However, the Panel notes that during this time period, even with the challenges presented by COVID-19, Mr. Hametaj continued to run his practice and engage in business travel while he was not cooperating with CPA Ontario's investigations.

- [46] The Panel places considerable weight on the length of time over which Mr. Hametaj failed to cooperate with CPA Ontario, and the fact that he failed to cooperate with three separate investigations into his practice, arising from complaints from an anonymous source, a former employee, and a former client. The Panel finds that this prolonged failure to cooperate with three separate investigations shows a lack of respect for the process and undermines the ability of CPA Ontario to fulfill its public mandate to effectively regulate its members.
- [47] Whereas the Panel finds that these aggravating factors require a more significant sanction than the standard \$5,000 fine for failure to cooperate, the Panel does not accept the PCC submission that the appropriate fine would be double this prevailing norm. The Panel adopts the approach taken in *McCune* (2018), which increased but did not double the standard fine for failure to cooperate, to take account of aggravating circumstances including the member's failure to cooperate with more than one investigation. Given the aggravating facts of this case, the Panel finds that a fine of \$8,000, which is significantly higher than the prevailing norm, is appropriate and necessary to promote public confidence in the profession, achieve general deterrence, and maintain the high ethical standards of the profession.

## **VII. COSTS**

- [48] The law is settled that an order against Mr. Hametaj for costs with respect to the disciplinary proceeding is not a penalty. Costs are intended to indemnify the PCC, based on the underlying principle that the profession as a whole should not bear all of the costs of the investigation, prosecution and hearing arising from the member's misconduct.
- [49] Costs are awarded at the discretion of the Discipline Committee. It has become customary for the PCC to file a Costs Outline in the same form as used in civil proceedings, and to seek 2/3 of the costs incurred in the investigation and prosecution of the matter.

- [50] The PCC Costs Outline is found at Exhibit 4. It totals \$5,070.86, 2/3 of which is approximately \$3,380.00, the amount sought by the PCC. Mr. Hametaj agrees with the PCC cost submission.
- [51] The Panel orders a cost award of \$3,380.00, payable within one year of the date of the Order.

Dated at Toronto this 30<sup>th</sup> day of March, 2021

A handwritten signature in cursive script, appearing to read "Andrea Mintz".

Andrea Mintz, CPA, CA,  
Discipline Committee – Deputy Chair

Members of the Panel

Tim Galvin, CPA, CA, CMA  
Fahad Meer, CPA, CA  
Gary Katz, FCPA, FCA  
Catherine Kenwell (Public Representative)

Independent Legal Counsel

John Dent, Barrister & Solicitor