

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Khalid A. Sheikh, CPA, CGA

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Khalid A. Sheikh, CPA, CGA, a member of CPA Ontario:

1. THAT the said Khalid A. Sheikh, in or about the period January 2013 to June 2019, failed to act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest contrary to Rule 201.1 of the CPA Code of Professional Conduct, in that he engaged in conduct that was contrary to the public interest as described in the Reasons for Decision of the Law Society Tribunal dated July 2, 2020, attached as Schedule "A" and as summarized below:
  - (a) He failed to account to his client "AB" for three fee bills and transferred money from trust in satisfaction of the fee bills that were never sent to AB, as set out in Schedule "A", attached;
  - (b) He charged his client AB fees that were not fair, reasonable or disclosed in a timely fashion, as set out in Schedule "A", attached;
  - (c) He failed to serve his client AB, as set out in Schedule "A", attached;
  - (d) He acted in a conflict of interest when he paid himself with AB's trust monies for services rendered to his client "CD", as set out in Schedule "A", attached;
  - (e) He failed to act with integrity by failing to file HST returns and make the associated HST remittances to the Canada Revenue Agency totaling approximately \$17,440, as set out in Schedule "A", attached;
  - (f) He used a dormant Royal Bank trust account for purposes unrelated to the provision of legal services, as set out in Schedule "A", attached;
  - (g) He engaged in sharp practice by obtaining a default court order without notice to opposing counsel, and by not properly serving him with a notice of garnishment, as set out in Schedule "A", attached; and



- (h) He failed to act with integrity when he refused to rescind court orders obtained by sharp practice, as set out in Schedule "A", attached.

Dated at Caledon East, Ontario this 9<sup>th</sup> day of July, 2021.

A handwritten signature in black ink, consisting of a large loop followed by a horizontal stroke and a small flourish.

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D.S. VASELENAK, CPA, CMA, DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE