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## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

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

**TO:** Muhammad Ali, CPA, CGA

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

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Muhammad Ali, CPA, CGA, a member of CPA Ontario:

1. THAT the said Muhammad Ali, in or about the period October 26, 2017 to March 9, 2021, while a member of CPA Ontario, was associated with AR Rahman Tax & Accounting Services Corporation ("ARR"), a corporation engaged in the practice of public accounting, contrary to Rule 409 of the CPA Ontario Code of Professional Conduct.
2. THAT the said Muhammad Ali, in or about the period January 28, 2020 through March 9, 2021, made or associated himself with statements and representations, which he knew or should have known were false or misleading, contrary to Rule 205 of the CPA Ontario Code of Professional Conduct in that statements, representations or documents he provided to CPA Ontario including to the Investigator appointed by the Professional Conduct Committee, misrepresented the ownership of ARR or the particulars of his association with ARR.
3. THAT the said Muhammad Ali, in or about the period January 15, 2021 through March 9, 2021, failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 104.1 of the CPA Ontario Code of Professional Conduct, in that he failed to provide documents or information when requested to do so by the Investigator appointed by the Professional Conduct Committee of CPA Ontario.

Dated at Aurora, Ontario, this 12th day of April 2021.

A handwritten signature in blue ink, appearing to read "H.G. Fagan".

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