

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Rauf Hameed, CPA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Rauf Hameed, CPA, a member of CPA Ontario:

1. THAT the said Rauf Hameed, in or about January 2021, made or associated with statements and representations that he knew, or should have known, were false or misleading, contrary to Rule 205 of the CPA Ontario Code of Professional Conduct, in that, while applying for employment with the accounting firm "T" LLP, he:
 - a. Submitted a resumé stating that he was a CPA, CA when he was not;
 - b. Submitted a resumé that misstated his employment history; and
 - c. Made a false oral representation as to his employment history.
2. That the said Rauf Hameed, in or about the period from February 1, 2021 to April 30, 2021, failed to act in a manner which would maintain the good reputation of the profession and serve the public interest contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct, in that he simultaneously maintained full-time employment with two accounting firms contrary the terms and conditions of his employment with "T" LLP and without informing those employers.
3. THAT the said Rauf Hameed, in or about the period from July 1, 2021 to September 30, 2021, associated with statements and representations that he knew, or should have known, were false or misleading, contrary to Rule 205 of the CPA Ontario Code of Professional Conduct in that while applying for employment with the accounting firm "W" CPA, he:
 - a. Submitted a resumé stating that he was a CPA, CA when he was not;
 - b. Submitted a resumé that misstated his employment history; and
 - c. Provided false or misleading information about individuals whom he provided as professional references.

April 1, 2019

Amended
on consent
of the
parties,
June 13,
2023

4. That the said Rauf Hameed in or about the period from ~~January 1, 2017~~ to August 31, 2021, failed to act in a manner which would maintain the good reputation of the profession and serve the public interest contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct in that, from time to time, he simultaneously maintained fulltime employment with more than one accounting firm without informing those employers.
5. THAT the said Rauf Hameed, in or about February 22, 2022, made or associated with oral statements which he knew, were false or misleading contrary to Rule 205 of the CPA Ontario Code of Professional Conduct, in that during telephone calls with customer service representatives of "H" Company, he identified himself as "HM" in order to access confidential information on a mortgage account belonging to "HM".
6. THAT the said Rauf Hameed, in or about the period from October 1, 2021 to May 31, 2022, failed to act in a manner which would maintain the good reputation of the profession and serve the public interest contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct in that he:
 - a. Sent in excess of 100 emails to "H" Company alleging fraud against "HM" and alleging that officials at "H" Company were facilitating the fraud committed by "HM"; and
 - b. Sent complaints by email to government agencies, officials and regulators alleging that "H" Company and its employees were facilitating mortgage fraud when "H" Company did not respond to his emails in the manner that he had suggested.

Dated at Ajax, Ontario this 24th day of April, 2023.



M. Thomas, CPA, CGA
DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE