



Chartered Professional Accountants of Ontario  
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## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

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

**TO:** Salah Hassan, 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 Salah Hassan, CPA, CGA, a member of CPA Ontario:

1. THAT the said Salah Hassan, CPA, CGA, in or about the period of September 22, 2023 to November 8, 2023, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that he failed to promptly reply in writing to the communications from CPA Ontario to which a written reply was specifically required, namely correspondence of Sharleen Saldanha, CPA Standards Enforcement Officer, dated September 8, 2023, September 29, 2023, and October 10, 2023.

Dated at Ilderton Ontario this 28th day of November 2023.

*Gail Martin*

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GAIL MARTIN, DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE