



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

DISCIPLINE COMMITTEE OF CPA ONTARIO

BETWEEN:

The Professional Conduct Committee, Chartered Professional Accountants of Ontario

-and-

Muhammad Ali

FORM 13: NOTICE OF MOTION FOR RECONSIDERATION

Muhammad Ali will make a motion for reconsideration to the Discipline Committee on a date to be set by the Discipline Committee.

The motion is to be heard:

- ☒ At or during the hearing; or
- ☐ Prior to the hearing.

Choose the appropriate option(s)

- ☐ In writing
 - ☐ On consent under subrule 13.06;
 - ☐ Made without notice;
 - ☐ As an unopposed motion;
- ☒ Orally as an opposed motion
 - ☒ Electronically; or
 - ☐ In person (requires an Order of a Panel – Rule 13.01).

The motion is for:

1. To reconsider, under Regulation 6-2, the Decision of the Discipline Committee (the “**Decision**”) against Muhammad Ali dated February 25, 2022 on the ground that the Decision will result in a miscarriage of justice.

2. The Discipline Committee also hears motions to reconsider its prior orders, including orders revoking membership or registration.

The grounds for the motion are:

1. The Professional Conduct Committee of the Chartered Professional Accountants of Ontario (“PCC”) has made Allegations that Mr. Muhammad Ali, while a member of CPA Ontario, was associated with a corporation engaged in the practice of public accounting, contrary to Rule 409 of the CPA Ontario Code of Professional Conduct (the “Code”), and that he failed to co-operate with an investigation by CPA Ontario, contrary to Rule 104.1 of the Code.

2. Muhammad Ali received his CPA and CGA designations and became a member of CPA Ontario on October 26, 2017. AR Rahman Tax and Accounting Services Corporation (“ART”) was incorporated by Mr. Ali on September 26, 2014.

3. On September 25, 2018, CPA Ontario received a complaint from Barry Vater (“BV”), who alleged that he had engaged ART to complete a T2 return for his company, A&B Bookkeeping (“A&B”). BV alleged that the tax return had been improperly completed and requested that it be amended or, alternatively, that a refund of the fees paid be issued. In response, ART advised Mr. Vaters that the assessment needed to be submitted in order for the necessary amendments to be made. However, Mr. Vaters failed to provide the requested assessment.

4. On November 25, 2019, the PCC commenced allegations against Mr. Ali that he failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 104.1 of the Code. A Discipline Committee hearing into this allegation was held on February 11, 2020.

5. Following the February 2020 hearing, the PCC appointed Ms. Patricia Harris to investigate the complaint of BV. Ms. Harris exchanged correspondence with Mr. Ali and his counsel, conducted two interviews of Mr. Ali, and prepared a report.

6. On February 25, 2022, the PCC rendered a Decision and Order finding Mr. Ali breached Rules 104.1 and 409 of the Code. As a result, Mr. Ali’s membership with CPA Ontario was revoked and ordered to pay a fine of \$10,000 to CPA Ontario.

7. Since the commencement of the action in 2018, Mr. Ali has endured significant mental distress, which has led to his attempt to commit suicide. Despite being fully aware of Mr. Ali's health conditions, the Discipline Committee proceeded with the investigation in a manner that was racist, biased and discriminatory. Furthermore, the investigation appeared to be driven by ulterior motives, exacerbating the harm caused to Mr. Ali.

8. Contrary to the allegations of Mr. Ali's failure to cooperate with the investigation, there is clear evidence of email correspondence between Mr. Ali and CPA Ontario. These communications demonstrate Mr. Ali's consistent willingness to engage and cooperate with the ongoing investigation before and during the appointment of Ms. Patricia Harris as an investigator. In fact, Mr. Ali made significant efforts to travel from Pakistan to Canada during the COVID-19 pandemic, despite the inherent risks associated with international travel at that time. As a result of these efforts, he ultimately tested positive for the virus and suffered from its effects.

9. There are pieces of evidence gathered that appear to be favorable to Mr. Ali. However, those evidence were not fully appreciated during the hearing and the crafting of the Decision. This include the following:

- I. **Testimony of the Handwriting Expert** - The Discipline Committee failed to fully utilize available legal avenues to ascertain whether the handwriting on the cheques matched that on the business card. During the expert's cross-examination, the Discipline Committee could have asked Mr. Ali to provide a sample of his handwriting for analysis. This would have helped the expert conduct a thorough assessment. In fact, CPA Ontario is also in possession of hundreds of handwritten pages in the form of assignments and exam papers, which could have been used for comparison and analysis of Mr. Ali's handwriting.
- II. **Statement of Sugirthan Paranthaman** - The Discipline Committee did not recognize the clarification provided by Sugirthan Paranthaman that Muhammad Ali was no longer employed with ART and that there is another individual with the same name who works as a part-time employee.

III. **The name “*Muhammad Ali*” does not necessarily refer to the moving party -**

It is noteworthy that the PCC's submission of screenshots from ART's website merely showing a person named "*Muhammad Ali*" as an employee of ART lacks any conclusive evidence linking the moving party to ART. If the moving party were indeed associated with ART, the identifier would likely reflect his professional designation, such as **“Muhammad Ali CGA-CPA ART.”** Furthermore, the LinkedIn profile showing a "*Muhammad Ali*" associated with ART has been explained. The moving party has clarified that this profile was created before he became a CGA-CPA, and he no longer has access to it due to a forgotten password, which explains why it was not updated. Therefore, the LinkedIn profile cannot be considered reliable or current evidence of his association with ART. The mere presence of this name on ART's website or LinkedIn does not, by itself, establish any conclusive link to the moving party.

IV. **Plea of guilty in 2020 -** The Discipline Committee accepted Mr. Muhammad's plea of guilty during the 2020 hearing, which resolved the case and acknowledged his connection with ART. A guilty plea signifies that the matter is conclusively settled, waiving the need for further investigation or trial. As such, there is no justification for reopening or extending proceedings in 2022, since the issues were already addressed and finalized by the 2020 decision. The Discipline Committee's previous ruling should stand, and no further action is warranted.

V. **Unequal scrutiny to the complainant -** It is perplexing that the Discipline Committee chose not to question Mr. Barry Vaters, the complainant, while focusing solely on Mr. Muhammad during the proceedings. In the interest of fairness and due process, both parties to a dispute should be subject to the same level of scrutiny. By only questioning Mr. Muhammad, the Discipline Committee may have overlooked critical information or perspectives that could have been provided by the complainant. This raises concerns about impartiality and the thoroughness of the investigation, as a balanced inquiry is essential to ensuring that justice is served. Without questioning both parties, the Discipline Committee risks making an incomplete or biased decision.

- VI. **Excessive penalties** - The penalties imposed, including both the revocation of Mr. Muhammad license and a fine, appears excessive and an abuse of authority, particularly given that the Discipline Committee failed to consider that Mr. Muhammad is no longer a practicing accountant and lacks the financial means to pay. Penalties should be fair, proportionate, and reflective of the individual's current circumstances, and in this case, those factors were not adequately considered.
- VII. **Consideration of other penalties** - The Discipline Committee's assertion that Mr. Muhammad is "ungovernable" begs the question: was revocation truly the only solution? Revocation is an extreme measure, and there is no indication that alternative, less severe disciplinary actions were even considered. It is essential to evaluate whether corrective steps, such as supervision, probation, reprimand or imposing a fine, could have been implemented instead of immediately resorting to the most punitive option of revoking his license.
- VIII. **Consideration to come up with a settlement agreement** - The PCC failed to seek a settlement agreement with Mr. Ali before commencing the allegations and the investigation, which not only besmirched his reputation but also overlooked the underlying issue raised by the complainant regarding the alleged wrongful filing of a tax return. By neglecting to address this problem directly and bypassing potential resolution through dialogue, the PCC may have unnecessarily escalated the situation and damaged Mr. Ali's standing without giving him a fair opportunity to rectify any concerns.
- IX. **Disassociation with ART as early as February 2017** - It is crucial to note that as early as February 20, 2017, Mr. Muhammadi formally disassociated himself from ART, recognizing that it was not registered and therefore not permitted under Rule 409 of the Code of Professional Conduct. This is substantiated by the evidence of a duplicate copy of the purchase agreement between his daughters concerning the transfer of ownership of ART to them. This documentation clearly demonstrates Mr. Ali's proactive steps to distance himself from an unregistered

entity, reinforcing his commitment to compliance with professional standards and thus negating the allegation of ungovernability.

Additionally, Mr. Ali submitted applications for the registration of three entities: MASS - A Team of Professionals, SAMS - A Team of Professionals, and SAMS Tax & Accounting. In connection with these applications, he paid the corporate registration fees and CPA Ontario fees. During this time, Mr. Ali was awaiting approval, holding off on his practice, and losing business opportunities. This demonstrates his clear intent to comply with the rules and justifies his disassociation from ART.

- X. **Unverified complaints of Mr. Vaters** - It is unclear why the Discipline Committee placed significant trust in Mr. Vaters' verbal account of a receptionist allegedly stating that no refund would be made, which led to the filing of his complaint. Relying on an unverified verbal statement, without any documented evidence or testimony from the receptionist herself, raises concerns about the Discipline Committee's evidentiary standards. Verbal agreements or recollections are inherently subject to misunderstanding or miscommunication, and in this case, such a statement should have been corroborated with concrete evidence before being used as the basis for further proceedings.

- XI. **Citing the case of Bellamy (2005)** - In its Decision and Order dated February 25, 2022, the Discipline Committee referenced the case of *Douglas Sidney Bellamy*, wherein the same Committee found Mr. Bellamy to have violated Rule 409, along with three other provisions under the Rules of Professional Conduct. In that case, Mr. Bellamy was subjected only to a reprimand, a monetary fine, and a suspension of his membership rights and privileges for a period of twelve (12) months. By invoking the Bellamy case, it is submitted that the Discipline Committee ought to have similarly considered the imposition of a suspension for the purpose of rehabilitation, rather than the revocation of Mr. Ali's license.

- XII. **Citing the case of Sweeney (2019)** - In its Decision and Order dated February 25, 2022, the Discipline Committee referenced the case of *Laird William*

Sweeney, wherein the Committee found Mr. Sweeney to be ungovernable and ordered the revocation of his designation. By invoking the *Sweeney* case, it is respectfully submitted that the Discipline Committee should have similarly assessed the specific factors that rendered Mr. Sweeney ungovernable, including his previous conviction in 2014 for failing to register his practice, his failure to cooperate with his regulator, and his lack of remorse.

In contrast, Mr. Ali was issued a letter of guidance in October 2017 without finding him guilty. He also testified that it has always been, and continues to be, his intention to comply with the governance of CPA Ontario. Moreover, Mr. Ali demonstrated cooperation throughout the investigation, which stands in sharp contrast to the uncooperative and unremorseful conduct exhibited by Mr. Sweeney. These distinctions underscore Mr. Ali's desire to remain a member of CPA Ontario and his commitment to adhering to its rules and regulations. Thus, the Committee should duly consider these mitigating factors in determining the appropriate penalty in Mr. Ali's case.

- XIII. **Omission of Muhammad Ali's Name and Designation in Barry Vaters' T2 Return** - The Discipline Committee acknowledged that in the T2 return of Barry Vaters, the question "*Does the accountant have a designation?*" was answered affirmatively. However, it was noted that Muhammad Ali's name was not included, nor was the specific type of designation provided, such as ACCA (UK), ACA (Australia), NZ, or any other designation from a different country.
- XIV. **Admission by the Investigator** - Patricia Harris, the investigator, acknowledged her lack of knowledge and unfamiliarity with the applicable rules and procedures in several aspects of the investigation. Furthermore, she exercised discretion in selectively presenting evidence to the Discipline Committee. Despite serving as a witness, she improperly acted as support for the PCC counsel, Nisha, a role which should not have been permitted by the Discipline Committee.
- XV. **Challenging the Credibility and Independence of the Investigator as a Witness** - There is evidence suggesting that Patricia Harris, the

investigator-witness, was potentially influenced by personnel from PCC and the investigation may have been impacted by certain individuals. Specifically, on the script, there are mentions of a certain Ms. Mikaela and a Ms. Buttivant—clarification is needed regarding their roles and involvement in the matter. There appears to be an agreement between Mr. Ali and Patricia Harris but was not pushed through because of interference of the said persons. Given these circumstances, it is crucial to challenge the credibility of Patricia Harris as a witness. Her independence is in question, as the evidence points to her being influenced by certain individuals, thereby undermining the reliability of her testimony.

- XVI. **Mr. Ali's Dedication and Investment in Retaining Professional Designation -** Mr. Ali's appearance at several pre-hearing conferences demonstrates his intent to retain his license and his emotional attachment to the designation, for which he invested significant time, money, effort, and opportunities. Despite these sacrifices and his clear commitment to maintaining his professional standing, the Discipline Committee failed to give any weight or recognition to his efforts, achievements, or the personal and professional value he placed on the designation.

10. The moving party respectfully requests that the Discipline Committee reconsider this application for reconsideration of the decision. It is imperative to re-evaluate the circumstances and evidence presented in order to prevent the miscarriage of justice.

October 8, 2024

Muhammad Ali





TO:

Discipline Committee

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Professional Conduct Committee

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