

**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**

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**FORM 13: NOTICE OF MOTION FOR RECONSIDERATION**

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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 11, 2020 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 an unverified complaint from Mr. Barry Vaters ("**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. The PCC initially alleged that Mr. Ali failed to co-operate with the regulatory process of CPA Ontario on or about the period of July 1, 2019 to August 31, 2019, when he failed to provide a response or other information relating to the complaint when requested to do so by CPA Ontario.

5. On February 11, 2020, the Discipline Committee rendered a Decision and Order finding Mr. Ali failed to cooperate with the regulatory process of CPA Ontario from July 1, 2019 to September 12, 2019 thus, violating Rule 104.1 of the Code. As a result, Mr. Ali was ordered to be reprimanded and to pay a fine of \$5,000 to CPA Ontario.

6. Contrary to PCC's allegations that Mr. Ali failed to cooperate with the investigation, there is email correspondence showing Mr. Ali's constant communication with the Standards Enforcement Staff ("SE Staff") on multiple dates — specifically August 2, 2019; August 13, 2019; August 26, 2019; January 21, 2020 and February 5, 2020, prior to the Discipline Committee's February 11, 2020 Decision . These documented emails demonstrate Mr. Ali's consistent willingness to engage and cooperate with the ongoing investigation.

7. In the aforementioned email correspondence, PCC alleged that Mr. Ali failed to address the issues raised in the complaint. However, it must be emphasized that Mr. Ali was self-represented, without the benefit of legal counsel. Given this, it is reasonable to expect that he may not have fully comprehended the specific nature of the allegations against him and sought clarity on why he was subject to such scrutiny. Additionally, English is not Mr. Ali's primary language, which created a language barrier that may have affected his responses in these exchanges. Despite these challenges, the record shows that Mr. Ali made consistent efforts to communicate and engage with the investigation in good faith.

8. PCC's allegation that Mr. Ali failed to provide certain key documents is entirely unfounded. The requested documents pertain to ART, a company with which Mr. Ali

ceased any association as of February 2017. As such, he no longer has access to these records nor any authority to request them from ART's new ownership. The current owners retain sole discretion over the confidentiality and preservation of their business documents. Thus, any inability to produce these materials is due solely to circumstances beyond Mr. Ali's control, and PCC's claims to the contrary are baseless.

9. During one of the hearings, PCC's counsel, Kelvin Kucey, subjected Mr. Ali to undue pressure by presenting documents and demanding that he both comprehend and respond to them on the spot. As a self-represented party, Mr. Ali was forced to provide his views without adequate time to fully understand the legal implications of these materials. Furthermore, Mr. Kulcey directed racially insensitive comments toward Mr. Ali, which created an environment of intimidation and caused significant distress. These tactics prevented Mr. Ali from fully participating and focusing on the proceedings, compromising his ability to defend himself fairly.

10. Furthermore, during one of the hearings, the presiding officer interrupted Mr. Ali, preventing him from fully responding to questions and presenting his case. Upon this interruption, Mr. Kelvin Kucey expressed relief by stating, *"Thank God for stopping his train of thoughts."* Such a remark introduced an element of intimidation and denied Mr. Ali's full liberty to express himself and defend his case.

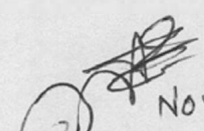
11. The Agreed Statement of Facts ("ASF"), dated 28 January 2020, was executed by Mr. Ali under undue influence and coercion exerted by the PCC's counsel, Mr. Kelvin Kucey. Notably, Mr. Kulcey presented the ASF to Mr. Ali in a private setting—a cafeteria—rather than an appropriate, formal venue for such a critical signing. The ASF was pre-drafted, which created significant pressure on Mr. Ali and hindered his ability to fully understand its contents. Under the impression that signing the ASF would dissolve any sanctions imposed against him, Mr. Ali felt compelled to sign the document.

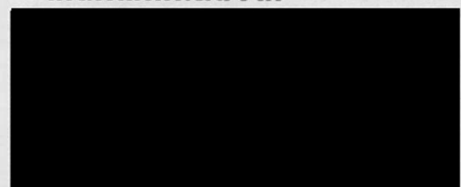
12. Mr. Ali was repeatedly denied a meaningful opportunity to fully comprehend the contents of the ASF or the legal consequences stemming from it. Furthermore, it appears that the ASF was a mere procedural formality, as Mr. Ali reasonably believed that a decision against him had been predetermined prior to his signing the document. This belief is supported by the fact that the pre-hearing conference was scheduled on that same day—an implausibly short timeline if genuine consideration had been given to the ASF. These circumstances indicate that the ASF was not the result of a fair and voluntary agreement but rather one obtained through undue pressure and coercion.

13. Lastly, at the pre-hearing conference on 28 January 2020, Mr. Ali was asked to enter a plea of guilty under the impression that doing so would conclude the matter, with no further hearings required. He was led to believe that failure to enter a guilty plea would result in a significantly greater financial burden due to the costs associated with filing an appeal and pursuing other legal remedies.

14. 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.

**November 5, 2024**

  
Nov 5, 2024  
**Muhammad Ali**





**TO:**

**Discipline Committee**

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130 King Street West, Suite 3400  
PO Box 358  
Toronto, ON M5X 1E1

**Professional Conduct Committee**

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