

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **SALAH HASSAN, CPA, CGA**, a member of the Chartered Professional Accountants of Ontario, under **Rule 104.2** of the CPA Ontario Code of Professional Conduct.

**TO:** Salah Hassan, CPA, CGA

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE SEPTEMBER 12, 2024**

**DECISION**

The Allegation that Salah Hassan has breached Rule 104.2 of the CPA Ontario Code of Professional Conduct is established, and he has committed professional misconduct.

**ORDER**

IT IS ORDERED THAT:

1. Salah Hassan shall pay a fine of \$5,000 to the Chartered Professional Accountants of Ontario (CPA Ontario) by September 12, 2025;
2. Salah Hassan shall cooperate with the regulatory process of CPA Ontario by October 12, 2024, by responding to the letters from Sharleen Saldanha dated September 8, 2023, September 29, 2023, and October 10, 2023;
3. Notice of this Decision and Order, disclosing Salah Hassan's name, is to be given in the form and manner determined by the Discipline Committee:
  - (a) to all members of CPA Ontario;
  - (b) to all provincial bodies;

and shall be made available to the public;

4. In the event that Salah Hassan fails to comply with the terms of this Order, his membership with CPA Ontario shall be suspended until such time as he does comply, provided that he complies within 30 days of the date of his suspension. In the event that he does not comply within the 30-day period, his membership in CPA Ontario shall be revoked and notice of the revocation of his membership, disclosing his name, shall be given in the manner specified above, and in the *Globe and Mail* newspaper. All costs associated with this publication shall be borne by Salah Hassan and shall be in addition to other costs ordered by the panel.

AND THAT:

5. Salah Hassan shall pay costs of \$8,500 to CPA Ontario by September 12, 2025.

**DATED** this 12<sup>th</sup> day of September, 2024

A handwritten signature in black ink, appearing to read 'A. Finkel', with a stylized flourish at the end.

Alexandra Finkel, CPA, CA  
Discipline Committee – Deputy Chair