

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

THE APPELLATE COMMITTEE

BETWEEN:

Muhammad Ali (Appellant)

-and-

Chartered Professional Accountants of Ontario
Professional Conduct Committee (Respondent)

AMENDED NOTICE OF APPEAL

The Appellant, Muhammad Ali, hereby appeals the following Decisions and Orders of the Discipline Committee of the Chartered Professional Accountants of Ontario:

1. The Decision and Order dated September 16, 2025, dismissing the Appellant's Motions for Reconsideration under Regulation 6-2, section 24; and
2. The Decision and Order on Costs dated October 16, 2025, awarding costs fixed in the amount of \$54,600 against the Appellant.

This Amended Notice of Appeal replaces and supersedes the Notice of Appeal originally filed on October 16, 2025.

RELIEF SOUGHT

The Appellant respectfully seeks the following relief from the Appellate Committee:

1. An Order setting aside the Decision and Order dated September 16, 2025, in its entirety.
2. An Order vacating the underlying Discipline Committee Decisions and Orders dated February 11, 2020, and February 25, 2022, on the basis that they were founded upon unreliable admissions, procedural unfairness, and constitute a miscarriage of justice.
3. An Order setting aside the Costs Order dated October 16, 2025, in the amount of \$54,600, on the grounds that the order is punitive, unreasonable, and contrary to the indemnification principles under Rule 20 of the *Rules of Practice and Procedure* and section 38(1) of the *Chartered Professional Accountants of Ontario Act, 2017*.

4. An Order remitting the professional conduct allegations for a de novo hearing before a newly constituted Discipline Committee panel.
5. An Order awarding the Appellant his costs of this appeal and of the underlying proceedings on a substantial-indemnity basis.
6. Such further and other relief as the Appellate Committee considers just.

GROUNDS FOR APPEAL

The Appellant relies on the following grounds of appeal concerning both the **September 16, 2025** Decision and the **October 16, 2025** Costs Order:

A. ERRORS IN DISMISSING THE MOTIONS FOR RECONSIDERATION (SEPTEMBER 16, 2025)

1. The Discipline Committee erred in law by dismissing Mr. Ali's evidence regarding his cooperation, lack of legal counsel, and English as a second language, failing to recognize that these factors materially impaired his ability to understand and participate in the proceedings. This was a breach of procedural fairness under Regulation 6-2, s. 24, which requires meaningful opportunity to be heard. By treating these barriers as mere appeals on correctness rather than procedural irregularities, the Committee misapplied the Regulation and violated the duty of fairness and natural justice, rendering the process fundamentally unjust.
2. The Panel misapprehended the evidence and erred in applying Regulation 6-2 by concluding there was no change in circumstances despite clear proof that Mr. Ali lacked access to crucial documents due to third-party and administrative failures by CPA Ontario, change in health condition and different angle and way to proceed the case. This denial of access prevented him from complying with disclosure requirements and mounting a proper defence, constituting a procedural irregularity that materially impeded the purpose of the hearing. The Committee's failure to treat this as a fairness issue under s. 24 demonstrates a misapplication of the rule and an error in law.
3. The Committee committed a palpable and overriding error in law and fact by rejecting the Applicant's evidence that his admissions were involuntary, made under duress, and influenced by mental distress, lack of counsel, and the erroneous belief that signing the 2020 Agreed Statement of Facts would immediately resolve the matter and avoid greater financial hardship. Under the principles of natural justice and administrative law, and

implicitly required by *CPA Ontario By-Laws, Regulation 6-2*, an admission must be informed and freely given to lawfully ground a finding of professional misconduct, particularly where a party is unrepresented. The Panel's failure to conduct a proper inquiry into the voluntariness and informed consent of these admissions constitutes a fundamental breach of procedural fairness, rendering the subsequent findings of misconduct legally invalid and justifying appellate intervention.

4. The Panel erred in applying Regulation 6-2 by trivializing hearing interruptions and insufficient time to present as issues Mr. Ali “could have raised,” ignoring that these procedural deficiencies deprived him of his right to be fully heard. The Committee’s failure to manage the process fairly breached the principles of natural justice and s. 7 of the Charter, and by mischaracterizing this as an appeal on correctness rather than a fairness defect, the Committee misapplied its jurisdiction and denied Mr. Ali an equitable hearing.
5. The Committee failed to discharge its duty of fairness by disregarding the evidentiary burden and misapplying Regulation 6-2, s. 24. Once the handwritten email address on the business card was introduced, it was the PCC’s onus not Mr. Ali’s to prove its authenticity through proper expert evidence. The PCC failed to do so, yet when Mr. Ali produced a qualified handwriting expert confirming the writing was not his, the Committee dismissed this material exculpatory evidence without justification. Its refusal to consider the handwriting analysis, and its treatment of the PCC’s failure to obtain a handwriting sample as immaterial, constitute serious procedural irregularities that undermined the integrity and fairness of the entire proceeding.
6. The Panel erred in law and principle by disregarding witness evidence of Sugir, demonstrating Mr. Ali’s disassociation from ARR, despite procedural barriers that prevented him from calling the witness. Regulation 6-2 guarantees the right to a meaningful hearing, which includes the ability to present exculpatory evidence. By ignoring or excluding this evidence, the Committee misapplied the rule and violated Mr. Ali’s right to a full and fair defence, amounting to a breach of natural justice.
7. The Committee failed to acknowledge that the PCC did not conduct a reasonable or complete investigation regarding the alleged email address “malikaccountat@yahoo.com.” No documentary evidence—such as emails sent to or from this address by Complainant, Barry Vater was provided to substantiate the allegation that the account was created or used by Mr. Ali. This omission raises serious doubts about the integrity and completeness of the

PCC's investigation, and the Committee's failure to address this deficiency amounts to a denial of due process.

8. The Committee acted unreasonably and misapplied evidentiary principles by treating the mere presence of Mr. Ali's name on ARR's website as conclusive proof of association, contrary to the evidentiary standards under CPA Ontario's Discipline Committee Regulation. Regulation 6-2 requires decisions to rest on credible, sufficient evidence; by relying on uncorroborated and speculative material, the Committee committed a palpable and overriding error in fact and law, undermining the reasonableness and fairness of its 2022 Decision.
9. The Panel erred by attributing responsibility for the cross-examination of complainant Barry Vater to the Committee rather than to Mr. Ali, disregarding the procedural principle that each party bears the onus to test opposing evidence. This misunderstanding of procedural roles deprived Mr. Ali of a fair opportunity to challenge adverse testimony. The Committee misapplied Regulation 6-2 by failing to protect Mr. Ali's right to participate effectively and to ensure that procedural fairness was maintained throughout the hearing.
10. The Panel erred in applying Regulation 6-2 by endorsing a penalty that was excessive and disproportionate to the findings, failing to consider mitigating factors such as cooperation, mental health, and financial hardship. Under the CPA Ontario Rules of Professional Conduct and precedents such as Bellamy (2005) and Sweeney (2019), discipline must be proportionate and progressive. By neglecting these mitigating considerations, the Committee misapplied the rule governing fair sanctioning and imposed an unreasonable penalty inconsistent with administrative fairness.
11. The Committee erred by accepting unverified, unsigned and untested complaints as conclusive evidence, contravening the principles of natural justice and the evidentiary safeguards implicit in Regulation 6-2. By failing to subject allegations to proper scrutiny or cross-examination, the Committee misapplied the rule governing fair procedure and reached findings unsupported by reliable evidence, resulting in a manifest unfairness to Mr. Ali.
12. The Panel misapplied Regulation 6-2 by dismissing comparative precedent regarding penalties in Bellamy and Sweeney, which establish the principle of proportional consistency in discipline. By disregarding relevant comparators and failing to assess parity in sanctioning, the Committee acted unreasonably and contrary to the CPA Ontario Rules

of Procedure, thereby producing an inconsistent and punitive outcome that offends fairness and equality before the law.

13. The Panel's cumulative failure to consider Mr. Ali's mitigating circumstances—including his health, financial hardship, the CPA hold on his licence, and proven intent to maintain licensure—constituted a material misapplication of Regulation 6-2, which expressly provides for reconsideration where changed circumstances affect fairness or enforceability. By rejecting these factors as immaterial, the Committee breached its duty of fairness and rendered its decision unreasonable and contrary to the purpose of the Regulation.
14. The Committee erred by misapprehending material evidence—specifically, the omission of Mr. Ali's name/designation from BV's T2 Return and the absence of a formal engagement letter/contract. These facts significantly undermine the evidentiary basis for finding a professional association or misconduct. By trivializing this exculpatory evidence and failing to properly assess its impact, the Panel violated the principles of fairness and reasonableness and misapplied *CPA Ontario By-Laws*, Regulation 6-2, s. 24, resulting in an unreasonable finding of a professional relationship.
15. The Panel improperly dismissed concerns regarding investigator Harris's lack of independence, credibility, and knowledge of the applicable rules. Her biased actions in supporting the PCC Counsel compromised the integrity of the investigative process. The Committee's refusal to recognize this as a material and justifiable ground for reconsideration constitutes a serious breach of procedural fairness.
16. During the cross-examination of Ms. Patricia Harris, she was unable to answer several material questions raised by Mr. Ali and explicitly stated she would "get back" to him with responses. These answers were never provided, and the Committee failed to compel or follow up on those undertakings. By overlooking this lapse, the Committee deprived Mr. Ali of a fair opportunity to test the credibility and completeness of the witness's testimony.
17. The Discipline Committee failed to give due weight to Mr. Ali's evident dedication and intent to retain his CPA licence. This important mitigating factor was arbitrarily dismissed as irrelevant to reconsideration, depriving Mr. Ali of a fair assessment of his character and conduct as required under the Rules of Professional Conduct and Regulation 6-2.
18. The Panel erroneously concluded that Mr. Ali's health conditions and financial difficulties were not material changes affecting the enforceability or fairness of the 2020 and 2022 Decision. By disregarding substantial evidence and the impact of these hardships on Mr.

Ali's ability to comply with the penalty, the Committee inflicted an unreasonable and unjust outcome, contrary to administrative law principles.

19. The Committee committed a fundamental breach of procedural fairness and natural justice by relying on the 2020 Agreed Statement of Facts (ASF). The Panel erred in law by ignoring sworn evidence that the ASF was not the product of voluntary, informed consent, having been prepared by Kelvin Kucey under the direction of the tribunal's Chair and without pre-signing confirmation from the unrepresented Mr. Ali. This renders the ASF was a likely predetermined agreement imposed under undue influence, violating the administrative law principle that admissions must be free and voluntary. Furthermore, the Committee failed to reconcile the materially impossible timeframe for concluding the entire hearing, an irregularity demonstrating the lack of a full and fair hearing. Relying on this procedurally tainted and unverified ASF undermined the integrity of the decision-making process, warranting the setting aside of the findings as unreasonable.
20. The Discipline Committee erred in law and procedure by failing to give due consideration to Mr. Ali's verbal denial of the 2020 Agreed Statement of Facts (ASF) and his subsequent plea acknowledging that his language could have been better. Despite this clear verbal withdrawal, the Committee proceeded as though the ASF remained valid and binding. The Committee ignored the scope and intent of Mr. Ali's admission and failed to afford him the opportunity to re-draft or amend the ASF following his verbal denial. This constitutes a breach of procedural fairness and natural justice.
21. These findings collectively reflect errors of law and fact by the Discipline Committee, amounting to a miscarriage of justice justifying appellate review and the setting aside of the 2020 and 2022 Decision or its referral for reconsideration.

B. ERRORS IN FIXING COSTS (OCTOBER 16, 2025)

22. The Discipline Committee erred in law and jurisdiction by awarding costs under Rule 20 of the Rules of Practice and Procedure without making any finding that the Appellant's conduct during the proceedings was unreasonable, frivolous, vexatious, or in bad faith—the only statutory basis under Rule 20.01 for imposing costs. In the absence of such a finding, the Committee lacked the authority to order costs against the Appellant. The Order therefore exceeds the scope of its discretionary power under the Rules and is legally invalid.
23. The Committee failed to consider or give effect to the Appellant's demonstrated financial incapacity, including evidence of existing unpaid costs orders exceeding \$97,000,

unemployment, and revocation of membership. By disregarding these factors and the principle of proportionality, the Committee imposed a punitive and oppressive order that is inconsistent with the remedial and compensatory purpose of Rule 20. The \$54,600 costs award effectively functions as a financial penalty rather than an indemnity for reasonable expenses, contrary to the purpose of costs awards in quasi-judicial proceedings.

24. The Committee misapplied the indemnification principle codified in section 38(1) of the Chartered Professional Accountants of Ontario Act, 2017, by adopting wholesale the Professional Conduct Committee's (PCC) claimed costs without assessing their reasonableness, efficiency, or necessity. The Committee failed to conduct the required analysis of whether the quantum claimed reflected proportionate, justifiable, and non-duplicative work. This omission demonstrates a failure to apply the objective of indemnification and an abdication of the Committee's independent duty to evaluate claimed costs before ordering payment.
25. The Costs Order contravenes procedural fairness and natural justice, as although the Appellant filed written submissions in response to the PCC's Cost Submissions, the Committee failed to meaningfully consider or address the substantive issues raised therein, including detailed objections to the claimed hours, excessive junior billing, and documented administrative errors. The Appellant was not afforded any opportunity to clarify, reply, or challenge the PCC's further materials or billing records before the issuance of the Costs Order. The process therefore remained procedurally defective and incomplete, as the Committee rendered its decision without engaging with or providing reasons addressing the Appellant's evidence and arguments, breaching the fundamental duty of fairness to hear and consider both sides on matters affecting financial liability.
26. The Committee ignored material evidence of administrative errors, inefficiency, and overbilling in the PCC's submissions—specifically, a documented filing of an incorrect Affidavit of Service in an unrelated matter (confirmed by the Tribunals Office email dated September 29, 2025). These procedural lapses directly inflated the costs claimed. Rather than treating such errors as evidence of inefficiency undermining reasonableness, the Committee accepted the PCC's total claim without adjustment. This oversight renders the order irrational and contrary to Rule 20.02, which limits cost recovery to reasonable expenses arising from efficient conduct.
27. The resulting Costs Order of October 16, 2025, is unreasonable, punitive, and unenforceable. It imposes a severe and disproportionate financial burden on a self-

represented, revoked former member with no present capacity to pay, thereby serving no compensatory or deterrent purpose. The Order violates the purpose and intent of Rule 20 and section 38 of the CPA Act, 2017, which require costs to be fair, proportional, and consistent with natural justice. The Committee's failure to apply these principles renders the Costs Order arbitrary, excessive, and inconsistent with the principles of administrative fairness and reasonableness.

JURISDICTION OF THE APPEAL

1. This appeal is brought pursuant to section 37 of the Chartered Professional Accountants of Ontario Act, 2017, Regulation 6-3, and Rule 23 of the Rules of Practice and Procedure.
2. The Appellant appeals from the final Decisions and Orders of the Discipline Committee dated September 16, 2025, and October 16, 2025.

DATED this 31st day of October 2025.

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Muhammad Ali

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