

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** **MUHAMMAD ALI**, an Applicant applying for reconsideration of a Decision and Order of the Discipline Committee of CPA Ontario dated February 11, 2020 and a Decision and Order of the Discipline Committee of CPA Ontario dated February 25, 2022, under Regulation 6-2: Discipline Committee, Section 24: Reconsiderations.

**BETWEEN:**

**Muhammad Ali**

**-and-**

**Chartered Professional Accountants of Ontario  
Professional Conduct Committee**

**APPEARANCES:**

**For Muhammad Ali:** Present and Self-represented

**For the Professional Conduct Committee:** Michael Byers, Counsel

Reconsideration Motions Heard: July 8 and 9, 2025

Decision and Order on costs effective: October 16, 2025

Release of written reasons on costs: November 21, 2025

**REASONS FOR THE COSTS DECISION AND ORDER ON MUHAMMAD ALI'S MOTIONS  
FOR RECONSIDERATION MADE OCTOBER 16, 2025**

**I. OVERVIEW**

- [1] Muhammad Ali (the "Applicant") became a member of the Chartered Professional Accountants of Ontario ("CPA Ontario") on October 26, 2017.
- [2] In 2020, a panel of the Discipline Committee of CPA Ontario found that he committed professional misconduct.<sup>1</sup> In 2022, another panel of the Discipline Committee found that he committed professional misconduct and revoked his membership.<sup>2</sup>
- [3] The Applicant brought two motions pursuant to section 24 of Regulation 6-2 seeking reconsideration of these two decisions of the Discipline Committee (the Applicant's "Motions for Reconsideration"). The Applicant sought the issuance of summonses in

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<sup>1</sup> *Chartered Professional Accountants of Ontario v. Ali*, [2020 ONCPA 3](#).

<sup>2</sup> *Chartered Professional Accountants of Ontario v. Ali*, [2022 ONCPA 23](#).

support of these motions, including summonses of an investigator, a prosecutor, a Chair of a Panel of the Discipline Committee, and an administrative clerk.

- [4] The Professional Conduct Committee (“PCC”) brought motions to quash the summonses and have both proceedings heard at the same time. The Applicant opposed both motions. On March 13, 2025 the motions were granted.<sup>3</sup> The panel hearing the motions ordered the Applicant’s two Motions for Reconsideration to be heard together and ordered that the summonses be quashed. The PCC sought its costs of the motions, and the panel deferred the determination of costs to the panel presiding over the hearing of the Motions for Reconsideration.
- [5] The Motions for Reconsideration were heard on July 8<sup>th</sup> and 9<sup>th</sup>, 2025, and this Panel’s Decision and Reasons for Decision, dismissing the Motions for Reconsideration, were issued on September 16, 2025.<sup>4</sup>
- [6] In those Reasons for Decision the Panel directed that the parties make written submissions as to the costs of the Applicant’s motions. The Panel considered the submissions of the parties and deliberated on October 16, 2025. The Panel issued its Decision and Order on costs on that date, ordering the Applicant to pay costs of \$54,600 to CPA Ontario by April 16, 2026.<sup>5</sup>
- [7] These are the Reasons for the October 16, 2025 Decision and Order on costs.

## II. ANALYSIS AND DECISION

### *Authority of the Panel to Order Costs for the Motions for Reconsideration*

- [8] Rule 20 of the [Rules of Practice and Procedure](#) addresses costs:
- 1) A Panel of the Discipline Committee or Appeal Committee hearing an appeal from a decision of the Discipline Committee, as the case may be, may make any order requiring a party other than CPA Ontario to pay costs as provided in Regulations 6-2 and 6-3.
  - 2) In all other cases:
    - a. A Panel may make an order requiring a party other than CPA Ontario to pay costs where the conduct or course of conduct of that party has been unreasonable, frivolous, or vexatious or the party has acted in bad faith: and
    - b. The amount of the costs ordered shall be determined by taking into account the time spent by CPA Ontario on the proceeding or part of the proceeding where the conduct of the party was unreasonable, frivolous, or vexatious or where the party acted in bad faith, compensated at a reasonable hourly rate, taking into account the CPA Ontario representative’s year of call, and any

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<sup>3</sup> *Ali v. Chartered Professional Accountants of Ontario*, [2025 ONCPA 24](#), Reasons for the Decision on the PCC’s Motion.

<sup>4</sup> *Ali v. Chartered Professional Accountants of Ontario*, [2025 ONCPA 25](#), Reasons for the Decision on the Motions for Reconsideration.

<sup>5</sup> *Ali v. Chartered Professional Accountants of Ontario*, Decision and Order of October 16, 2025 as to Costs.

expenses incurred.

3) A Panel presiding over an interlocutory proceeding, including a motion, may make an order under subrules (1) or (2), or may defer the determination to the Panel presiding over the hearing on the merits.

[9] The Respondent's submissions on costs were based on the assumption that the PCC was presumptively entitled to costs pursuant to subrule (1). The Applicant's submissions on costs were based on the assumption that that the PCC was entitled to costs only if the conditions in subrule (2) were met; that is, if the Panel found that the Applicant's conduct had been unreasonable, frivolous, vexatious, or in bad faith. Neither party provided argument or support for their position.

[10] The Panel considered its authority to order costs against the Applicant. Costs may only be awarded by a Tribunal against a party if authorized by legislation. The *Chartered Professional Accountants of Ontario Act, 2017* (the "Act") addresses costs in section 38:<sup>6</sup>

#### Costs

38 (1) The discipline committee may award the costs of a proceeding before it under section 35 or 36 in accordance with its procedural rules, but only against the member or firm that is the subject of the proceeding.

#### Same

(2) An appeal committee may award the costs of a proceeding before it under section 37 in accordance with its procedural rules, but only against the member or firm that is the subject of the proceeding.

#### Inclusion of expenses

(3) The costs ordered under subsection (1) or (2) may include expenses incurred by CPA Ontario or a predecessor body as a result of the investigation, including any investigation ordered under subsection 35 (4), prosecution, hearing and, if applicable, appeal of the matter that is the subject of the proceeding.

#### Application

(4) This section applies despite section 17.1 of the *Statutory Powers Procedure Act*.

[11] Section 35 of the Act addresses the authority of the Discipline Committee to hear disciplinary matters referred to it, and section 36 addresses the authority of the Discipline Committee to order preliminary suspensions and restrictions. Neither section addresses the authority of the discipline committee to hear Motions for Reconsideration, as the Act does not contemplate Motions for Reconsideration. Hence, the Act does not directly provide the authority to the Discipline Committee to award costs in relation to hearing a Motion for Reconsideration.

[12] The *Statutory Powers Procedure Act* ("SPPA") applies to all Ontario tribunals, including the Tribunal of CPA Ontario. The SPPA addresses the authority of tribunals to order costs

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<sup>6</sup> [Chartered Professional Accountants of Ontario Act, 2017, S.O. 2017, c. 8, Sched. 3](#), section 38

in section 17.1:<sup>7</sup>

#### Costs

17.1 (1) Subject to subsection (2), a tribunal may, in the circumstances set out in rules made under subsection (4), order a party to pay all or part of another party's costs in a proceeding. 2006, c. 19, Sched. B, s. 21 (2).

#### Exception

(2) A tribunal shall not make an order to pay costs under this section unless,

(a) the conduct or course of conduct of a party has been unreasonable, frivolous or vexatious or a party has acted in bad faith; and

(b) the tribunal has made rules under subsection (4). 2006, c. 19, Sched. B, s. 21 (2).

#### Amount of costs

(3) The amount of the costs ordered under this section shall be determined in accordance with the rules made under subsection (4). 2006, c. 19, Sched. B, s. 21 (2).

#### Rules

(4) A tribunal may make rules with respect to,

(a) the ordering of costs;

(b) the circumstances in which costs may be ordered; and

(c) the amount of costs or the manner in which the amount of costs is to be determined. 2006, c. 19, Sched. B, s. 21 (2).

#### Same

(5) Subsections 25.1 (3), (4), (5) and (6) apply with respect to rules made under subsection (4). 2006, c. 19, Sched. B, s. 21 (2).

- [13] The SPPA thus authorizes a tribunal to award costs only where the tribunal has rules providing for costs, and the conduct of a party has been unreasonable, frivolous or vexatious or a party has acted in bad faith.
- [14] The SPPA comes in play where the tribunal is not otherwise authorized by statute to order costs. If the Act does not authorize costs orders by the Discipline Committee in relation to Motions for Reconsideration, then the authority to order costs for those motions would reside in the SPPA. Any costs award would be subject to the condition that the conduct of the party was unreasonable, frivolous, vexatious or in bad faith.
- [15] In reviewing the provisions of the Act and the SPPA, it is clear that a panel of the Discipline Committee has the authority to order costs against a member or firm subject to a discipline procedure, regardless of the conduct of that party, pursuant to Rule 20(1) of the *Rules of Practice and Procedure*.

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<sup>7</sup> [Statutory Powers Procedure Act, R.S.O. 1990, c. S.22](#), section 17.1

- [16] It is also clear that a panel of the Discipline Committee has the authority to order costs against an applicant who brought a motion for reconsideration, if the Panel finds that the conduct of the applicant has been unreasonable, frivolous or vexatious or if they acted in bad faith.
- [17] However, it is not clear to the Panel whether it has the authority to order costs against an applicant who brought a motion for reconsideration on a presumptive basis, regardless of the conduct of that party, pursuant to Rule 20(1) of the *Rules of Practice and Procedure*. To make that determination, the Panel would have to consider whether the provisions of the Act relating to costs should be interpreted as encompassing motions for reconsideration, which are established not through the Act but through [Regulation 6-2](#).
- [18] If it were necessary to make that determination, the Panel would have sought submissions from the parties on that point, and would have sought advice from independent legal counsel.
- [19] However, the Panel found that it was not necessary to make that determination, as, for the reasons set out below, the Panel found that the conduct of the Applicant had been unreasonable, frivolous or vexatious. On that basis alone, the Panel had the authority to order costs under section 17.1 of the SPPA and Rule 20(2) of the *Rules of Practice and Procedure*.

*The Conduct of the Applicant in bringing the Motions for Reconsideration was Unreasonable, Frivolous, or Vexatious*

- [20] The Panel's finding that the Applicant's Motions for Reconsideration were unreasonable, frivolous, or vexatious was grounded in the Panel's Reasons for Decision on the merits of the motions. Whereas section 24 of Regulation 6-2 requires the Applicant for a motion for reconsideration to establish a material change in circumstances that rendered the decisions in question unnecessary, obstructed their purpose and intent, or made them incapable of being fulfilled, the Applicant identified no material change in circumstances that met any of those criteria. The vast majority of grounds raised by the Applicant were not based on any material change in circumstances at all.
- [21] Instead of basing his Motions for Reconsideration on evidence of material change of circumstances, the Applicant improperly attempted to use the Motions for Reconsideration to relitigate the discipline decisions which found that he had committed professional misconduct. As noted by the Panel in those Reasons for Decision, attempts to circumvent an appeal mechanism through the relitigation of issues that have already been decided, amount to an abuse of process. The Supreme Court of Canada has held that relitigation wastes resources, unfairly exposes parties to additional costs, and may undermine the legislature's intent in setting up the administrative scheme.<sup>8</sup>
- [22] The Panel found that the Applicant's attempt to misuse the Motions for Reconsideration to relitigate the past decisions, which could be characterized as an abuse of process, was on its face unreasonable. It was frivolous or vexatious, in that the Applicant initiated the Motions without any reasonable grounds. The Panel found that the unreasonableness of

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<sup>8</sup> *Penner v Niagara (Regional Police Services Board)*, [2013 SCC 19](#), [2013] 2 S.C.R. 125, at para. 28.

the Applicant's misconduct was exacerbated by the fact that in misusing the Motions for Reconsideration to relitigate the prior discipline decisions, he resiled from his previous admissions of wrongdoing.

- [23] The Panel did not find it necessary to determine whether the Applicant's conduct was also motivated by bad faith.
- [24] With respect to the Applicant's conduct in issuing summonses which were quashed as a result of the PCC's motion, and the Applicant's conduct in opposing the PCC's motion to hear the Motions for Reconsideration together, the Panel found that this conduct was also unreasonable, frivolous, or vexatious.
- [25] The panel hearing that motion quashed all eight of the Applicant's summonses. While two of the summonses were found to be unnecessary given that those individuals would be available for cross-examination in any case, the other six summonses were quashed because the Applicant could not show that those individuals had any relevant evidence to provide on his Motions for Reconsideration. Two of the summonses applied to the Chair of the Panel which found the Applicant committed professional misconduct, two of the summonses applied to the complainant whom the Applicant had already cross-examined, while one applied to a CPA Ontario Standards Enforcement Officer, and one applied an administrative clerk at CPA Ontario. In finding that these individuals could provide no evidence relevant to the Motions for Reconsideration, the panel reasoned that Motions for Reconsideration were not appeals of the underlying decisions, or a forum to argue that the Discipline Committee made an error in assessing the evidence that was before them. This Panel finds that the Applicant's attempts to summons individuals directly involved in his previous discipline proceedings, who could give no relevant evidence on his Motions for Reconsideration, were unreasonable, frivolous or vexatious. This conduct necessitated the PCC to bring a motion to quash the summons, the costs for which the Applicant should be liable.
- [26] With respect to the Applicant's conduct in opposing the PCC motion to have the Motions for Reconsideration heard at the same time, the Panel found that this conduct also was unreasonable, frivolous, or vexatious. The panel hearing that motion granted it on the basis that the two decisions the Applicant asked to be reconsidered were inextricably linked, arising out of the same transactions or occurrences, with connected histories. The Applicant's reasons for opposing - that it would be less stressful for him if they were kept separate and that one proceeding would have less material - were rejected by the panel. The panel found that, on the contrary, if the Motions for Reconsideration were kept separate it would have caused greater expenditures on time and materials for all parties and the Tribunal. This Panel finds that the Applicant's opposition to this motion was unreasonable, frivolous, or vexatious, in that his opposition was without any reasonable grounds.

#### *Position of the Parties*

- [27] The PCC sought costs in the amount of \$54,600. The costs were particularized in the PCC's Costs Outline (Exhibit A), showing the individuals (with year of call where applicable) who worked on the motions, their hourly rate, and the number of hours they

worked on each motion. The total actual fees for the motion to quash the summonses and consolidate the Motions for Reconsideration were \$36,349. The total actual fees for the Motions for Reconsideration totaled \$36,084. The total actual fees for both motions, including HST, was \$82,000. The PCC sought 2/3s of this amount, which is \$54,600, payable within 30 days.

[28] The Applicant submitted that the costs sought by the PCC were “manifestly excessive, punitive, and wholly disproportionate to the matter’s complexity” and to his “reality as a self-represented, revoked former member.” The Applicant submitted that no costs should be awarded or, in the alternative, that a nominal amount be awarded reflecting his “severe financial hardship.”

#### *Determination of the Amount of Costs to Order*

[29] In determining the amount of costs to order, the Panel took into account that an order for costs against the Member is not a penalty. Costs are intended to indemnify the PCC, based on the underlying principle that the profession as a whole should not bear all of the costs arising from the Member’s conduct. The Panel also considered the factors that should be taken into account in determining costs, as set out in *Jackson (2024)* at paras. 90 and 91, and as summarized below:

- Costs awards should be reasonable.
- Costs should not be so large as to be punitive or to deter a member from raising a legitimate defence;
- The member’s financial status should be taken into account, but a member has an obligation to provide financial information to support a contention that a cost award will impose an undue hardship.
- In determining the appropriate quantum of costs, it is appropriate to consider a guideline of two thirds of the total costs.<sup>9</sup>

[30] The Panel reviewed the Costs Outline of the PCC and found the costs incurred by the PCC in respect of the motions to be reasonable. The issues in the Motions for Reconsideration were relatively complex, in that the Applicant relied upon over 23 separate grounds, which had to be addressed by the PCC, in support of his position that the decisions should be reconsidered. The Applicant also raised Charter issues that this Panel found to be baseless, which also had to be addressed by the PCC. In addition, the PCC was required to refute the Applicant’s attempt to misuse the authority of the Discipline Committee to relitigate previous decisions. The issues were important in that the Applicant was attempting to overturn the revocation of his membership which could have permitted him to re-enter the profession.

[31] The Panel did not accept the Applicant’s submissions that the PCC’s actual costs were unreasonable. The Applicant submitted that the costs were “the result of excessive hourly rates, inefficient staffing, and unreasonable preparation.” The Panel did not find the rates

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<sup>9</sup> *Chartered Professional Accountants of Ontario v Jackson*, [2024 ONCPA 14](#)

to be excessive and found there was no evidence of inefficient staffing, or unreasonable preparation. The Applicant submitted that the PCC used junior staff excessively, but given the lower rate charged by junior staff, the Panel found that the PCC's use of junior lawyers was appropriate and likely resulted in lower, not higher costs. The Applicant claimed that the PCC made an administrative error which was indicative of a lack of due diligence, leading to unreasonable expenses that should not be borne by the Applicant, yet that error was related to an affidavit of service for the PCC's costs materials, which had no bearing on the motions for which costs were sought. The Applicant's claims of a general lack of skill on the part of the PCC were wholly without support.

- [32] The Panel also did not accept the Applicant's submission that the PCC's motion to hear the two Motions for Reconsideration was driven by a "high cost approach" but found that, in fact, the PCC's successful motion would have resulted in lower costs due the efficiency of hearing the Motions for Reconsideration at the same time.
- [33] The Applicant submitted that the costs sought by the PCC were punitive and beyond his financial means to pay. Given that the Panel found the PCC's costs to be reasonable, it did not consider them to be punitive. Whereas the Applicant claimed that he had insufficient resources to pay the costs sought by the PCC, he presented no evidence in support of that position. As set out in *Jackson* at para. 91, a member has an obligation to provide financial information to support a contention that a cost award will impose an undue hardship. The Applicant provided no such information. Instead, he relied on an unsubstantiated claim that his failure to pay previous costs orders was evidence of an inability to pay those awards. The Panel did not accept that the Applicant's failure to pay previous costs orders established an inability to pay. Non-payment alone does not demonstrate financial hardship and may result from a range of factors unrelated to actual ability to pay.
- [34] It is standard practice for the Discipline Committee to order the Member pay 2/3s of the actual costs incurred. The Panel found that this guideline was appropriate and that there was no reason to depart from it in this case. Accordingly, costs were set at \$54,600. The Panel granted a longer time for payment than requested by the PCC, ordering that the Applicant pay the costs to CPA Ontario by April 16, 2026.

**DATED** this 21<sup>st</sup> day of November, 2025



Alexandra Finkel, CPA, CA  
Discipline Committee – Deputy Chair

Members of the Panel  
Camille Glover, CPA, CA  
Jana Marečková, Public Representative

Independent Legal Counsel  
John Dent, Barrister & Solicitor