



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

APPEAL COMMITTEE

BETWEEN:

Sameen Siddiqi

Appellant

- and -

CPA Ontario, Professional Conduct Committee

Respondent

NOTICE OF APPEAL

UNDER RULE 23 OF THE RULES OF PRACTICE AND PROCEDURE, Sameen Siddiqi (the “**Appellant**”) appeals to the Appeal Committee of CPA Ontario from the Decision and Order (together, the “**Decision**”) of the Discipline Committee (the “**Committee**”) dated February 25, 2025 dismissing the Appellant’s motion for readmission.

THE APPELLANT ASKS THE APPEAL COMMITTEE TO set aside the Decision and to substitute therefore an order readmitting the Appellant to membership in CPA Ontario.

THE GROUNDS FOR THIS APPEAL ARE AS FOLLOWS: The Decision is unreasonable. More specifically:

1. The Committee erred by articulating but failing to apply, correctly or at all, the governing test for readmission, being whether the Appellant is of good character as at the date of the hearing.
2. Without limiting the generality of ground #1 above, the Committee erred by,

- a. failing to apply, correctly or at all, the consideration of “**passage of time since the misconduct**” [Emphasis added] (Reasons, paragraph 94);
 - b. misstating this consideration as “... the passage of time **between the revocation of their membership and the time of the hearing ...**” [Emphasis Added] (Reasons, paragraph 120);
 - c. applying the misstatement of the passage of time consideration and finding that, “... although the Applicant was permitted to apply for readmission at this time, **enough time had not passed since the Applicant was revoked in 2018 given the seriousness of his misconduct ...**”¹ [Emphasis Added] (Reasons, paragraph 121); and
 - d. holding that “... **enough time had not passed since the Applicant was revoked in 2018 ...**” to determine that the Appellant is a person of good character for the purpose of his readmission application [Emphasis added] (Reasons, paragraph 121).
3. The Committee erred by articulating but failing to apply, correctly or at all, the principle set out in *Zoraik v. Law Society of Ontario* (and similar cases), as adopted by the Committee in *Nguyen v. Chartered Professional Accountants of Ontario*, 2024 ONCPA 12, that protects the Appellant’s entitlement to maintain his innocence, notwithstanding his prior convictions, without prejudice to his application for readmission and in particular without prejudice to the application of the test of good character.
 4. The Committee erred by fundamentally misapprehending and failing to correctly give effect to,
 - a. the admission of fact set out in paragraph 22 of the Agreed Statement of Fact that “[**Siddiqi**] **also accepts responsibility for all circumstances that led to the Convictions.**” [Emphasis Added]. This admission was negotiated between PCC

¹ The Decision of the Committee was not unanimous. The dissenting member came to a contrary finding.

and the Appellant for the specific purpose of reaching agreement on material facts, and narrowing the issues and evidence at the hearing. This admission was relied upon by the Appellant to determine the content and extent of oral evidence at the hearing and as such it was fundamental to the evidentiary basis on which the Appellant's hearing for readmission was conducted;

- b. the admissions of fact set out in paragraphs 23, 24, 31, and 38 to 41 of the Agreed Statement of Fact which evidence the Appellant's exemplary conduct and good character during the 20-year period commencing as of the date of the Appellant's wrongful conduct;
 - c. the complete absence of evidence that the Appellant was not of good character as at the date of the hearing for readmission as well as during the 20-year period preceding the date of the hearing for readmission; and
 - d. the admission set out in paragraph 42 of the Agreed Statement of Fact whereby PCC agreed to "... not calling any witnesses or leading any evidence with regard to Siddiqi's character beyond the fact of his criminal convictions and the evidence in the Brief."
5. The Committee erred by placing unreasonable weight on the evidence of the Appellant's wrongful conduct that gave rise to his convictions 20 years ago and which formed the foundation for his convictions and revocation of membership from CPA Ontario. In this regard, the Committee further erred by failing to consider the principle that the absence of good character when misconduct occurred does not necessarily mean an absence of good character at a later date when readmission is sought.
 6. The Committee erred by misapplying the test, and misapprehending the evidence, with respect to the consideration of remorse in the context of the determination of the Appellant's good character as at the date of the hearing.
 7. The Committee erred by breaching the rules of procedural fairness and natural justice. In particular, the Committee erred by,



- a. failing to give effect to the admitted fact, that “[Siddiqi] also accepts responsibility for all circumstances that led to the Convictions” as set out in paragraph 22 of the Agreed Statement of Fact; and
- b. finding that the Appellant failed to accept responsibility and exhibit adequate remorse;

without first providing the Appellant an opportunity to address and respond to these concerns.

March 25, 2025

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TO: CPA Professional Conduct Committee

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