

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

APPEAL COMMITTEE

IN THE MATTER OF: An appeal by **Muhammad Ali**, a revoked member of the Chartered Professional Accountants of Ontario, of the Decision and Order of the Discipline Committee dated October 16, 2025, under Regulation 6-3 and Rule 23 of the *Rules of Practice and Procedure*.

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 and Laura Wade, Counsel
Heard:	March 16, 2026
Decision and Order effective:	April 16, 2026
Release of written reasons:	April 16, 2026

REASONS FOR THE DECISION ON MUHAMMAD ALI'S MOTION TO ADMIT FRESH EVIDENCE MADE APRIL 16, 2026

I. OVERVIEW

- [1] The Appellant, Muhammad Ali (the "Appellant"), a former member of the Chartered Professional Accountants of Ontario ("CPA Ontario"), brought a motion to the Appeal Committee to introduce fresh evidence at his appeal hearing scheduled for May 27, 2026. The evidence was not before the panel of the Discipline Committee whose reconsideration decision is being appealed. The motion was heard by videoconference on March 16, 2026 by a single panel member of the Appeal Committee of CPA Ontario (the "Panel").
- [2] For reasons set out below, the Panel dismisses the Appellant's motion to introduce fresh evidence with the exception of the introduction of financial documents identified below.

II. EVIDENCE BEFORE THE PANEL

- [3] In this motion, the Appellant submitted a Motion Record (1,406 pages) which included his Factum, Book of Authorities, and affidavit explaining why he sought the admission of fresh evidence as well as the documents he wished to submit. The documents related to four categories of evidence:
- a. A forensic handwriting expert report dated May 12, 2021 (18 pages);
 - b. His medical records from 2017 to 2025 (792 pages);
 - c. A transcript from a Discipline Committee hearing on February 11, 2020 (97 pages); and
 - d. Financial statements from 2018 to 2024 (37 pages).
- [4] The Respondent, the Professional Conduct Committee (“PCC”), submitted a Responding Motion Record (1,874 pages) including an affidavit attaching a decision of the Ontario Superior Court dated August 26, 2025, and the Appellant’s Appeal Book dated December 9, 2025.

III. RELEVANT BACKGROUND AND FACTS

Overview

- [5] The Appellant was subject to two separate Discipline proceedings in 2020 and 2022:
- a. In 2020, the Appellant was found to have failed to cooperate with the regulatory process and was therefore found to be in breach of Rule 104.1 of the CPA Ontario Code of Professional Conduct (the “Code”) (the “2020 Decision”)
 - b. In 2022, the Appellant was found to have again breached Rule 104.1 and also to have associated with a corporation contrary to Rule 409 of the Code, which permits such an association only if the member has registered the corporation with CPA Ontario (the “2022 Decision”).
- [6] Following the Appeal Committee’s refusal to extend the time for appealing the 2020 and 2022 Decisions, the Appellant brought two motions for reconsideration. These motions were consolidated and heard by a panel of the Discipline Committee on July 8 and 9, 2025. After hearing preliminary motions, the panel dismissed the motions by Decision and Order dated September 16, 2025 (the “Reconsideration Decision”).
- [7] Upon the issuance of the Decision and Order dated October 16, 2025 on costs, the Appellant appealed the Reconsideration Decision and sought leave to submit evidence that was not before the panel of the Discipline Committee when they made the Reconsideration Decision (“Fresh Evidence”).
- [8] At this motion, the Appellant objected to the submissions of counsel for the PCC presenting details of the Appellant’s disciplinary proceedings. The Panel overruled this objection

because the history of the matters under appeal leading up to and including the Reconsideration Decision was necessary context for the determination of the relevance and importance of the Appellant's proposed Fresh Evidence

[9] The following is a brief summary of the Appellant's disciplinary matters.

The 2020 Decision

[10] CPA Ontario received a complaint from the Appellant's former client, BV, respecting tax services provided by the Appellant at his company, ARR. The PCC alleged that the Appellant did not cooperate with the investigation of this complaint contrary to his obligations under Rule 104.1 of the Code.

[11] A panel of the Discipline Committee heard the matter on February 11, 2020. The Appellant signed an Agreed Statement of Facts on January 28, 2020 where he admitted that he was the owner of ARR and that he had failed to respond to the inquiries made of him by CPA Ontario.

[12] In Reasons for the Decision and Order dated February 11, 2020¹, the panel found that the Appellant's attempts to deflect and re-direct responsibility to others showed a lack of appreciation for his responsibilities as a member of CPA Ontario (para 31). The panel expressed concern that despite the guidance the Appellant had previously received in 2017 from CPA Ontario, he had shirked his professional responsibility when asked by CPA Ontario to respond to BV's complaint (para 41).

[13] The Appellant was reprimanded in writing and ordered to pay a fine of \$5,000 to CPA Ontario. Costs of \$5,564 were also awarded to CPA Ontario. The Appellant was ordered to fully cooperate with the PCC by March 31, 2020, failing which his membership would be suspended until such time as he complied.

[14] The Appellant filed a Notice of Appeal of the 2020 Decision but later abandoned it.

The 2022 Decision

[15] The PCC filed Allegations of professional misconduct on April 12, 2021 (amended July 6, 2021) alleging that the Appellant was associated with a corporation engaged in the practice of public accounting contrary to Rule 409 of the Code and that he had failed to cooperate with the CPA Ontario regulatory process contrary to Rule 104.1 of the Code (the "2021 Allegations").

[16] A contested hearing respecting the 2021 Allegations commenced on August 4, 2021 and continued on August 6, 11, and 13, 2021. During these four hearing days, the panel heard the testimony of BV, the investigator², the Appellant and the Appellant's handwriting expert.

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

² The Appellant sued the investigator, Patricia Harris, in the Ontario Superior Court, however the Court found that his action was frivolous and vexatious. The Court dismissed his action without leave to amend and ordered costs of \$25,000 against the Appellant with payment within 180 days. See *Ali v. Hariss*, 2025

The hearing was adjourned to November 8, 2021.

- [17] When the hearing resumed on November 8, 2021, counsel to the Appellant indicated that he had been unable to contact his client. The family of the Appellant had advised his counsel that the Appellant was too unwell to attend the hearing. The Appellant's counsel argued that based on a psychiatric report, the panel should dismiss the hearing and refer the matter to the Capacity Committee.
- [18] In their Reasons for the Decision and Order dated November 9, 2021³, the panel found that the psychiatric report dated November 8, 2021 ("2021 Psychiatric Report") filed by the Appellant did not provide a sufficient basis to satisfactorily displace the presumption that he was able to participate in the hearing. However, the panel found that the Appellant would be prejudiced if he was not granted time for his medical condition to stabilize. Given the medical evidence that the Appellant was "unable to perform any gainful occupation," the panel inferred that he was unable to fulfill his obligations as a CPA. The panel adjourned the hearing with terms that included the temporary suspension of the membership of the Appellant.
- [19] When the hearing resumed on February 22, 2022, the Appellant admitted through counsel that he had breached Rule 104.1 and Rule 409 of the Code. The hearing continued on February 24 and 25, 2022 with submissions on conduct and sanction.
- [20] In making their decisions⁴, the panel accepted the admissions made by the Appellant in the Agreed Statement of Facts, but also carefully reviewed the evidence that supported the findings of professional misconduct.
- [21] In particular, with respect to his association with ARR, the panel relied on the Appellant's admission as well as extensive documentary evidence including corporate records, documents provided to CPA Ontario by the Appellant, ARR's website, and the Appellant's LinkedIn profile. The panel accepted BV's testimony, which was subject to cross-examination by the Appellant's counsel. With respect to the Appellant's expert handwriting expert (paras 33 to 35), the panel found that her evidence was unreliable because she purported to compare the handwriting on cheques against the handwriting on a business card (concluding that the Appellant had not signed the business card) but she had not seen the Appellant sign the cheques to verify his signature.
- [22] The panel concluded at paragraph 117:

[The Appellant]'s deliberate, ongoing attempts to evade, obfuscate and obstruct the investigation, his lack of any remorse or insight, and his unwillingness to be accountable for his professional misconduct or be governed by CPA Ontario require the revocation of his membership to protect the public interest and the reputation of the profession. Simply put, [the Appellant]'s behaviour cannot be

ONSC 3234.

³ *Chartered Professional Accountants of Ontario v. Ali*, [2021 ONCPA 27](#)

⁴ *Chartered Professional Accountants of Ontario v. Ali*, [2022 ONCPA 23](#)

countenanced. He has forfeited his right to be a member of this honourable profession.

- [23] By Decision and Order dated February 25, 2022, the panel revoked the Appellant's membership in CPA Ontario and ordered costs payable by the Appellant of \$72,000.

Attempted Appeals of the 2020 and 2022 Decisions

- [24] Approximately a year after the 2022 Decision was rendered, on July 14, 2023, the Appellant sought an extension of time to file an appeal on humanitarian grounds, noting the stress he had been under and his "attempt to suicide."
- [25] A panel of the Appeal Committee heard the Appellant's motion for an extension on February 7, 2024 and dismissed the motion.

Reconsideration Decision

- [26] In the Fall of 2024, the Appellant brought two motions before the Discipline Committee requesting reviews of the 2020 Decision and the 2022 Decision (the "Reconsideration Motions").
- [27] Following preliminary motions relating to the consolidation of the Reconsideration Motions and the Appellant's summonses of witnesses for the hearing, the Discipline Committee heard the Reconsideration Motions together on July 8 and 9, 2025. The Appellant was self-represented. There was no evidence that the Appellant was experiencing a health crisis or cognitive decline during this hearing.
- [28] In the reasons on the merits dated September 16, 2025⁵, the panel found that the Appellant's grounds for reconsideration failed to meet the criteria for reconsideration, namely that the 2020 Decision and the 2022 Decision were no longer legally valid or enforceable or that there had been a material change in circumstances that impacted either Decision. The panel considered the Appellant's arguments that there had been a miscarriage of justice and found that he was effectively relitigating or appealing the 2020 Decision and the 2022 Decision.
- [29] After the Reconsideration Decision was issued, the panel asked the parties for submissions on costs. Upon review of those submissions, the panel ordered costs of the preliminary motions and the Reconsideration Motions payable by the Appellant in the amount of \$54,600. In their reasons⁶, the panel wrote that the Appellant had improperly attempted to use the Reconsideration Motions to re-litigate the disciplinary decisions.

IV. ISSUES ON MOTION

- [30] The main issue in this motion was whether the Appellant established that the Appeal

⁵ *Ali v. Chartered Professional Accountants of Ontario*, [2025 ONCPA 25](#)

⁶ *Ali v. Chartered Professional Accountants of Ontario*, [2025 ONCPA 31](#)

Committee should accept the Fresh Evidence.

- [31] Although he did not raise these arguments in his oral submissions, in his Notice of Motion, the Appellant made two additional arguments: the Reconsideration Decision on costs was punitive; and section 21.2(1) of the Statutory Powers Procedure Act⁷ gives tribunals an inherent right to review and correct their decisions when it is “advisable to do so.” The Appellant can make these arguments at the appeal, however they were not appropriate arguments for a preliminary motion.

V. ANALYSIS AND DECISION

Law

- [32] The parties asked the Panel to consider three legal issues in this motion: the test for Fresh Evidence; the law respecting self-represented parties; and the test on a motion for reconsideration. The parties did not disagree about the law, but as set out below, their interpretation of the application of the law to the facts differed.

The Test for Admission of Fresh Evidence on Appeal

- [33] Under Rule 23.5 of the *Rules of Practice and Procedure*, a party can seek leave to submit Fresh Evidence. The test for the admission of Fresh Evidence is well-established and has been considered by the courts and tribunals, including this Appeal Committee.⁸ The considerations for receiving fresh evidence on an appeal are as follows:
- a. Whether with due diligence the evidence could have been adduced at the hearing (in this case, at the Reconsideration Motions);
 - b. Whether the evidence is relevant and credible; and
 - c. Whether the evidence could reasonably have been expected to affect the result.
- [34] The admission of Fresh Evidence on appeal should be rare and the bar for its admission is high.⁹ As was noted in *Bogart*¹⁰, there are strong policy reasons to restrict the introduction of new evidence on appeal:

42. In deciding whether to admit Fresh Evidence on appeal, the appeal committee has to balance the administration of justice with fairness to the individual member. If Fresh Evidence was routinely allowed on appeals from decisions and orders of the discipline committee, it would undermine the discipline committee hearing process by creating in effect a "second kick at the can" for every party dissatisfied with the result obtained before the discipline committee. In every case there could be two hearings instead of one, the appeal committee no longer

⁷ *Statutory Powers Procedure Act*, RSO 1990, c S.22

⁸ *Bogart v Institute of Chartered Accountants of Ontario*, [2003 ONICA 10 \(CanLII\)](#) at para 60

⁹ *Swayne v Institute of Chartered Accountants of Ontario*, [2012 ONICA 9 \(CanLII\)](#) at para 19

¹⁰ *Supra* note 9

hearing appeals but conducting hearings de nova. Essentially, the appeal committee would be transformed into a second discipline committee. In addition to creating a situation in which there would be a lack of finality as to the evidentiary record, the routine admission of Fresh Evidence on appeal would alter the normal standard of appellate review.

43. Accordingly, there must be compelling reasons for the appeal committee to admit evidence not tendered at the discipline committee hearing (emphasis added).

[35] In short, the admission of Fresh Evidence should not circumvent the appeal process, which would result in unsuccessful parties relitigating the same issues and then discipline proceedings would never be resolved. Parties are presumed to understand their obligation to put forward their best case at every hearing and not hold back evidence to be produced at a later date if they are unsuccessful.

Self-represented Parties

[36] The Appellant asked the Panel to consider the fact that he was self-represented at the Reconsideration Motions. He referred to case law where courts have commented on the obligations of judges and adjudicators to be mindful of the challenges faced by self-represented parties. Counsel for the PCC agreed that self-represented parties should not be held to the same standards as counsel.

[37] In the last decade, the courts have provided guidance to adjudicators when a party is self-represented. This guidance is to ensure the integrity of their hearing processes and fairness for all participants. For example, in *Girao v. Cunningham*¹¹, the Court of Appeal for Ontario encouraged judges and adjudicators to do whatever is possible so that the hearing is fair. It is important that self-represented litigants understand the rules of the hearing process, including the rules of evidence, so that they can meaningfully present their case.

[38] While adjudicators are expected to educate self-represented litigants to ensure a fair hearing, there are limits to the assistance that should be provided. Adjudicators must remain impartial and are cautioned against “entering the fray” or taking on an advocacy role for the self-represented person. The rules of evidence and procedure apply to all parties, including self-represented parties; the role of the adjudicator is to educate the self-represented party as required so that they can participate fully in the hearing.

The Test for Reconsideration

[39] Section 24 of Regulation 6-2 provides that the Discipline Committee has the discretion to reconsider a decision or order:

24.1 at any time after the fifth anniversary of the decision or order becoming final,
if

¹¹ *Girao v. Cunningham*, [2020 ONCA 260 \(CanLII\)](#)

- i. there has been a material change in circumstances that makes the decision or order, or a part of it, unnecessary;
- ii. there has been a material change in circumstances that obstructs or impedes the purpose and intent of the decision order, or a part it;
- iii. there has been a material change in circumstances that makes the decision or order, or a part of it, incapable of being reasonably complied with or fulfilled; or
- iv. the decision or order, or a part of it, is no longer legally valid or enforceable; and,

24.2 at any time, if:

- i. one of more of the conditions set out above exist, and
- ii. the decision or order, will result in a miscarriage of justice that may be prevented by the reconsideration (emphasis added).

[40] A “material change in circumstances” has been defined as a situation that was not contemplated when the decision or order was made. It is generally an unusual, unanticipated and involuntary situation or circumstance.

Application of Law to the Requested Fresh Evidence

[41] For each of the categories of Fresh Evidence requested by the Appellant, the Panel reviewed the reason why he asked for its admission, applied the three-part test for admission of Fresh Evidence and considered whether the Appellant’s self-representation should be factored into the decision to admit or refuse admission of the evidence.

Handwriting Expert Report dated May 12, 2021

[42] The handwriting expert report was produced by the Appellant at the 2022 Discipline Committee hearing. The author of the report, Dr. Kaur, presented the report and gave oral testimony at the hearing. Her evidence was given no weight because she did not have an actual comparative sample of the Appellant’s handwriting in order to determine that the handwriting on the business card was not his.

[43] In his Notice of Motion, the Appellant submitted that the handwriting report “provides definite, scientific proof that the Appellant did not author the primary incriminating business card used to ground the original allegations.”

[44] The Panel found that the 2021 expert report did not meet the test for the admission of Fresh Evidence for the following reasons:

- a. It was available to the Appellant at the time of the Reconsideration Motions, and he referenced the report in his Notice of Motion. The Appellant chose not to file the

report as part of his case.

- b. Even if he had presented the expert report to the reconsideration panel, it would not have changed the outcome of that hearing because it did not reflect a material change in circumstances or demonstrate a miscarriage of justice. The Discipline Committee in 2022 found that the report was not reliable and clearly explained the basis for this finding.
- c. In this Appeal, the Appeal panel will consider whether the Appellant establishes, on a balance of probabilities, that the Reconsideration Decision was unreasonable. The expert report would not assist in that analysis.

[45] In paragraph 16 of the Appellant's supporting affidavit for this motion, he argued that as a self-represented party, he was "under the constraints of a documented procedural disability." He also explained that English was not his first language; the Appellant referred to himself as an "ESL litigant." In his Notice of Motion, the Appellant also submitted that he "lacked the cognitive capacity to consolidate the prior record."

[46] Counsel for the PCC agreed that the Appellant, who was self-represented at the reconsideration hearing, should not be held up to the same standard as counsel. However, the PCC submitted that the Appellant's discipline hearings, including the Reconsideration Motions, were fair and the Appellant was appropriately accommodated on multiple occasions. Counsel noted that the Appellant had filed materials in the English language and had ably participated in the various CPA Ontario proceedings. Counsel concluded that the Appellant was conflating his lack of success with unfairness.

[47] The Panel concluded that there was no evidence that the Appellant was prevented from producing written evidence at the Reconsideration Motions. In any event, in attempting to submit the handwriting expert report, the Appellant was clearly trying to relitigate or appeal the 2020 Decision and the 2022 Decision, rather than demonstrate that the Reconsideration Decision was unreasonable. This document will therefore not be of any assistance to the Appeal panel reviewing the Reconsideration Decision and this Panel will not provide leave to admit this as Fresh Evidence at the appeal.

Medical Records from 2017 to 2025

[48] The Appellant sought to admit medical records from 2017 to 2025. He submitted that the medical records showed that he had a pacemaker implanted in 2017 and his heart condition had been monitored and was stable since that time. In the Notice of Motion, the Appellant also argued that the medical records demonstrated that he suffered "a profound and acute psychiatric collapse beginning in 2021", including clinical depression and anxiety, that put him at a high suicide risk in November 2021. He said that after 2021, he experienced functional executive deficits that impaired his concentration, organizational ability and decision-making that were active when he argued the Reconsideration Motions.

[49] There are three sources of the medical records that the Appellant seeks to admit:

- a. Physiological Medical Records from Trillium Health Partners from 2017 to 2025;
- b. A psychiatric assessment dated November 8, 2021; and
- c. Records from the Markham Stouffville Hospital for a psychiatric admission on September 11 to November 12, 2021.

[50] The Trillium Health Partners records were received by the Appellant on September 8, 2025 and the Markham Stouffville Hospital records were printed on September 4, 2025 (after the Reconsideration Motions). The psychiatric assessment dated November 8, 2021 was provided to the panel hearing the adjournment motion in November 2021.

[51] The Panel found that the medical records from 2021 were irrelevant to the issues before the panel considering the Reconsideration Motions as they did not demonstrate a material change in circumstances or reflect a miscarriage of justice. The Discipline Committee quite appropriately adjourned the Appellant's discipline hearing in November 2021 in light of this medical evidence. The Appellant was represented by counsel at that time and had counsel in early 2022 when he signed an Agreed Statement of Facts. His physical or mental health were not raised by his counsel as an issue that impacted on the 2022 Decision.

[52] At the Reconsideration Motions, it was reasonable to assume that the Appellant knew that he had to make his strongest case at that time. As noted by counsel for the PCC, by the time of the Reconsideration Decision, the Appellant had filed numerous written submissions, conducted cross-examinations, and made legal submissions. He had demonstrated himself to be capable of participating in CPA Ontario processes.

[53] The Panel found that even if these medical records were produced at the Reconsideration Motions, they would not have impacted on the Reconsideration Decision, where the panel exercised its discretion to dismiss the motion because it found that there was no material change or miscarriage of justice.

[54] In respect to the medical records showing the Appellant's health at the time of the Reconsideration Motions, the Appellant did not argue that he was mentally incapacitated when he argued the Reconsideration Motions. The PCC noted that at the Reconsideration Motions, the Appellant argued that he admitted professional misconduct in 2022 because of his health considerations. At the Reconsideration Motions, the Appellant argued that his health was now improved. Thus, any medical documentation after 2022 was irrelevant to the Reconsideration Motions and should not be considered.

[55] The Panel concluded that while these documents were reliable and credible, they could not reasonably be expected to change the outcome of the appeal.

Transcript from a Discipline Committee hearing on February 11, 2020

[56] In the Notice of Motion, the Appellant submitted that the transcript from the Discipline Committee hearing on February 11, 2020 "provides contemporaneous evidence that [he] explicitly denied ownership of "ARR" and informed the Committee of his lack of access to

its records.”

- [57] The Appellant could have provided this transcript to the panel determining the Reconsideration Motions. He failed to provide a reasonable explanation for why he failed to produce it.
- [58] The Panel found that the transcript was proffered by the Appellant in an attempt to relitigate and/or appeal the 2020 Decision and the 2022 Decision. It was not related to a material change of circumstances or a miscarriage of justice.

Financial Statements from 2018 to 2024

- [59] The Appellant sought to admit his Notices of Assessment or Reassessment from 2018 to 2024 and a T4RSP slip for the 2022 tax year to show that he was unable to afford the \$54,600 costs award. He argued that these records demonstrated that he had no significant savings or stable source of income “due to [his] ongoing health struggles and the consequences of his revocation.”
- [60] PCC counsel argued that although these documents were probably in his possession at the time of the Reconsideration Motions, the Appellant did not present this evidence when he made written submissions about costs after receiving the Reconsideration Decision. The Appellant’s written submissions were in response to the PCC’s written submissions requesting costs.
- [61] At this hearing, independent legal counsel advised that panels hearing submissions on costs may consider a party’s ability to pay costs and financial documentation to support that position could be helpful to the panel considering the quantum of the costs award. Counsel for the PCC agreed but added that the costs award for the Reconsideration Motions reflected the panel’s finding that the preliminary motions and the Reconsideration Motions were frivolous and vexatious.
- [62] There was no evidence that the Appellant was advised by the panel about the requirement to provide documentary evidence if he wished to argue that he was financially unable to pay the costs requested by the PCC. The Panel found that information about the Appellant’s financial status may have been relevant to the Discipline Committee’s determination of costs or may be relevant to the appeal. Of course, the PCC can challenge whether these supporting documents would have made a difference to the outcome of the reconsideration panel’s costs award.
- [63] The Panel found that the Appellant’s CRA documents for tax years 2022 and 2023 (pages 841 to 853 of the Appellant’s Motion Record) may be provided to the Appeal panel. The CRA documents for 2024 were issued on December 8, 2025 and would not have been available to the Appellant at the time of the Reconsideration Decision.

Costs

- [64] Costs of this motion, if any, will be determined by the Appeal panel hearing the merits of the

appeal.

VI. ORDER

[65] The Panel dismisses the motion with the exception of pages 841 to 853 of the Appellant's Motion Record (the Appellant's CRA documents for tax years 2022 and 2023), which may be submitted by the Appellant to the Appeal panel.

DATED this 16th day of April, 2026

A handwritten signature in black ink, appearing to read 'J. Cole', is positioned above the typed name of the signatory.

Jeremy Cole, FCPA, FCA
Discipline Committee – Deputy Chair

Independent Legal Counsel
Susan J. Heakes, Barrister & Solicitor