

IN THE MATTER of the Society of Industrial and Cost Accountants of Ontario Act, 1941, Statutes of Ontario 1941, c.77; as amended by Statutes of Ontario 1967, c.129; Statutes of Ontario 1971, c.126; Statutes of Ontario 1981, c.100; and Statutes of Ontario 2004, c.8;

IN THE MATTER of the Certified Management Accountants Act, 2010, S.O. 2010, c.6

AND IN THE MATTER of the Statutory Powers Procedure Act, Revised Statutes of Ontario 1990, c.S.22, as amended;

AND IN THE MATTER of a disciplinary proceeding pursuant to Sections 25 and 26 of the Bylaws of The Society of Management Accountants of Ontario, as to complaints regarding the conduct of or actions of Mr. Ridha Bin Slama.

BETWEEN:

The Society of Management Accountants of Ontario

(Applicant)

-and-

Mr. Ridha Bin Slama

(Respondent)

DECISION, AND REASONS FOR DECISION OF THE DISCIPLINE COMMITTEE

<p>In this redacted version of the Decision and Reasons, identifying personal information and certain other information (neither of which is necessary for an understanding of the Decision and Reasons) has been suppressed.</p>

The Discipline Committee held a hearing at Victory Verbatim, Ernst & Young Tower, Suite 900, 222 Bay St., Toronto, Ontario M5K 1H6, on Friday, December 11 and Monday, December 14, 2009, Monday, January 11, 2010, and Wednesday, February 17, 2010 to hear evidence; and Friday, April 23, 2010 to hear submissions and argument and to deliver its decision; all to consider matters arising out of a complaint regarding the conduct of Mr. Ridha Bin Slama, a Student Member of The Society of Management Accountants of Ontario.

The panel of the Discipline Committee conducting the hearing was composed of:

J. Allan Thom, CD, FCMA (Chair)

Cliff Bilyea (Public Member)

Ted Brabers, FCMA

Ken Diebel, FCMA

Eran Goldenberg, FCMA

Ed Hazell, FCMA

James Karas, (Public Member)

Counsel for the Applicant was Ms. Catherine M. Patterson of Ferguson Patterson, Barristers & Solicitors.

The Respondent was present in person, and was not represented by counsel or an agent.

Counsel for the Discipline Committee was Mr. Hugh M. Kelly, Q.C., of Miller Thomson, Barristers & Solicitors.

Ms. Patterson tendered the Affidavit of Andrew Hainsworth, sworn the 7th day of November 2009, confirming service of the Notice of Hearing upon the Respondent; this Affidavit was marked as Exhibit 1. The Respondent acknowledged that he received Notice of Hearing.

Ms. Patterson tendered the Notice of Hearing, which was marked as Exhibit 2.

Preliminary Matters

No objections were raised against the matter proceeding or as to the jurisdiction of the Discipline Committee to hear the matter, the hearing commenced.

At the outset of the hearing, the parties were asked if there were any issues relating to bias or conflict of interest involving the Discipline Committee, and both parties responded that there were none.

The parties were further asked if there were any issues that needed to be dealt with prior to the hearing commencing. Mr. Bin Slama asked to be excused, and subsequently was excused, for prayer on Friday, December 11th, 2009:

from 12:30 o'clock afternoon to 2:30 o'clock afternoon, and
from 3:00 o'clock afternoon to 3:15 o'clock afternoon and
from 4:40 o'clock afternoon to 4:55 o'clock afternoon;

and on Monday, December 14th 2009, Monday January 11th, 2010, and Wednesday, February 17, 2010:

from 3:00 o'clock afternoon to 3:30 o'clock afternoon and
from 4:40 o'clock afternoon to 4:55 o'clock afternoon.

No other issues having been raised, the hearing proceeded.

Charge

Ms. Patterson read the charges (as set out in the Notice of Hearing), as follows:

- 1) That Mr. Ridha Bin Slama while a student in the CMA program, made unprofessional, confrontational, uncivil and disrespectful allegations of improper motives, bad faith, incompetence and deceit against other members and other individuals who were employees and contractors of the Society.

- 2) That Mr. Ridha Bin Slama while a student in the CMA program, was unprofessional, discourteous and disruptive and used insulting, offensive and rude language directed towards his CMA student member colleagues in the Strategic Leadership Program of the Society.

By reason of the foregoing, it is alleged that Mr. Ridha Bin Slama is guilty of professional misconduct as that term is defined in Section 1(2)(b) of the Professional Misconduct and Code of Professional Ethics Regulation and is in breach of Sections 2(1)(b); 2(1)(c); 2(4)(a); 2(4)(g); and 2(5)(a) of the Regulations and Section 22 of the Bylaws of the Society.

In response to the charges, the Respondent was asked to plead to the charges read, and he pleaded not guilty to all charges.

By-laws

The By-laws of the Society provide in part as follows:

1. Definitions

In this bylaw and all other bylaws of the Society hereafter passed, unless the context otherwise requires:

...

(m) "Member" means any Certified Member, General Member and Student Member of the Society;

...

(ss) "Student Member" means any individual who is admitted as a Student Member of the Society in accordance with the bylaws.

23. Rules of Conduct Governing Members

All Members shall be familiar with and comply with the bylaws, regulations and Code of Professional Ethics of the Society and the rules and standards established or adopted by the Board from time to time. The "Code of Professional Ethics" of the Society is set forth in the regulations.

25. Discipline Committee

25.1 Where the Discipline Committee finds that a Member is guilty of professional misconduct, the Discipline Committee may, by order, do one or more of the following:

- (a) reprimand such Member and, if considered proper, direct that the reprimand be recorded on the record of Members;
- (b) suspend the membership and/or licence of such Member for a period not in excess of two (2) years;
- (c) if passed by a two-thirds vote of the members of the Discipline Committee present and voting, cancel the membership and/or licence of such Member and if

the membership is cancelled, direct that the name of such Member be removed from the record of Members;

- (d) impose such fine as the Discipline Committee considers appropriate on the Member to a maximum of twenty-five thousand dollars (\$25,000) and the time and manner of payment thereof;
- (e) impose terms, conditions or limitations on the membership and/or licence of the Member, including but not limited to the successful completion of a particular course or courses of study, as are specified by the Discipline Committee;
- (f) direct that the imposition of a penalty be suspended, or postponed for such period and upon such terms or for such purpose, including but not limited to, the successful completion by the Member of a particular course or courses of study, as are specified by the Discipline Committee;
- (g) require a Member whose membership has been suspended to cease using the designation "Certified Management Accountant" or initials "CMA" or any name, title or description implying that he or she is a Member during the period of suspension of membership;
- (h) prescribe the manner and time in which a certificate of membership of a Member be returned to the Society as required by Section 15.2 hereof;
- (i) require the Member to pay for publication in a newspaper or trade journal in his or her community pursuant to Section 25.6(a);
- (j) order costs of the disciplinary investigation and hearing;
- (k) direct that the failure to comply with an order of the Discipline Committee shall result in the cancellation of membership and/or licence of the Member;

or any combination of them.

25.2 (a) Where the Discipline Committee suspends the membership of a Member, the Discipline Committee will also suspend the public accounting licence of such Member subject to the same terms or such further terms as are specified by the Discipline Committee.

(b) Where the Discipline Committee cancels the membership of a Member, the Discipline Committee will also cancel as of the same date the public accounting licence of such Member.

25.3 Disciplinary proceedings will be carried out:

- (a) in accordance with the provisions of the Statutory Powers Procedure Act, R.S.O. 1990 c. S.22 as amended or such other procedure as may be specified by the Board; and

- (b) in a manner that would not violate or be in conflict with the provisions of the Statutory Powers Procedure Act and that would be in accordance with the bylaws.

25.6 Whenever the Discipline Committee finds a Member is guilty of professional misconduct, unless an appeal of the decision and order has been filed with the Chair of the Appeal Committee,

- (a) notice of the decision and order of the Discipline Committee, disclosing the name of the Member and brief particulars of the professional misconduct, will be published and distributed to the Board and to the Members and may at the discretion and by Order of the Discipline Committee be published in the local or daily newspaper of the community or communities where the Member resides and/or carries on business; and
- (b) the decision and order of the Discipline Committee, together with the written reasons for the decision and the name of the Member with brief particulars of the finding of professional misconduct, will be published and maintained in the public area of the Society's website;

unless the Discipline Committee determines that disclosure of the name of the Member in any or all of the above publications is not required in the public interest and its disclosure would be unfair to the Member.

Professional Misconduct and Code of Professional Ethics Regulation

The Professional Misconduct and Code of Professional Ethics Regulation of the Society (the "Code") provides in part as follows:

2. The Code of Professional Ethics

All Members will adhere to the following "*Code of Professional Ethics*" of the Society:

(1) A Member will act at all times with:

...

- (b) fairness and loyalty to such Member's associates, clients and employers; and
- (c) competence through devotion to high ideals of personal honour and professional integrity.

2.(4) A Member will:

- (a) conduct himself or herself toward other Members with courtesy and good faith;

...

- (g) not act maliciously or in any other way which may adversely reflect on the public or professional reputation or business of another Member.

2.(5) A Member will:

(a) at all times maintain the standards of competence expressed by the Board from time to time;

...

Professional ethics and conduct

The Society CMA Competency Map Entrance Requirements, E 3.1 Professional and Ethical Behaviour publication refers to the following qualities and skills that result in professional and ethical conduct:

3.1.4 Treats others in a professional manner

3.1.4.1 Maintains appropriate conduct and demeanour

3.1.4.2 Maintains trust and honesty

3.1.4.3 Respects the opinions of others

3.1.5 Maintains legal and ethical standards in both public and private life

3.1.5.1 Exhibits personal integrity and honesty

3.1.5.2 Exhibits self-control

The Competency Map dated June 2007 describes professionalism and ethical conduct as a part of the enabling competencies that are expected of CMAs, by society in general and by employers and clients in particular. The enabling competencies reflect personal attributes and distinguish CMAs from other professionals working in the area of strategic management accounting. Enabling competencies are of equal importance to functional competencies in carrying out specific tasks related to the accounting mandate. One of the enabling competencies is professionalism and ethical behaviour, which encompasses the ability to operate with honesty, integrity, credibility, self-control, adhere to the rules of professional conduct and enhance the reputation of the profession¹.

Witnesses

Ms. Patterson called nine witnesses for the Society (in the order in which called):

Student A, who was a student in the Society's Strategic Leadership Program "SLP") and one of the five students assigned to the SLP Group 1;

Employee A, who was one of the Society moderators of SLP Group 1;

Student B, who was an SLP student and one of the five students assigned to SLP Group 1;

Employee B, who was one of the Society moderators of SLP Group 1;

Employee C, who was *Particulars Deleted* of the Society;

Employee D, who was *Particulars Deleted* of the Society at all material times;

¹ Exhibit 10

Employee E, who was initially *Particulars Deleted* and later *Particulars Deleted* of the Society at all material times;

Employee F, who was *Particulars Deleted* of the Society;

Employee G, who was *Particulars Deleted* of the Society.

At the conclusion, respectively, of their evidence-in-chief, Mr. Bin Slama cross-examined each of these witnesses.

Mr. Bin Slama himself gave evidence and was cross-examined on his evidence, but did not call any other witnesses. Mr. Bin Slama divided his presentation into two parts:

Part 1: The Strategic Leadership Program – Group 1 Issues; and

Part 2: The Society of Management Accountants of Ontario –
Particulars Deleted: Employee G.

Oral evidence

In general, the oral evidence underlined the written evidence. Individuals who testified, particularly Mr. Bin Slama’s fellow students in the the Society’s Strategic Learning Program (“SLP”), did not add very much to the existing written evidence, but for the most part confirmed the written records.

Exhibits

Although reference was made to the other exhibits, most of the evidence revolved around a large number of letters and email messages contained in three main exhibits, the Brief of Documents presented on behalf of the Society ², and the Briefs of Documents in two parts presented on behalf of Mr. Bin Slama ³.

Recipients of Mr. Bin Slama’s Conduct

The list of the recipients of Mr. Bin Slama’s conduct is contained in the complaint letter filed against him by *Employee C* on behalf of the Society ⁴:

Date	Name	Position within CMA
December 2004	<i>Employee H</i>	<i>Particulars Deleted</i>
December 2004	Invigilator (name not specified)	Exam Invigilator hired by CMA Ontario
March 2006	<i>Employee I</i>	<i>Particulars Deleted</i>
December 2006	<i>Employee J</i>	<i>Particulars Deleted</i>
December 2006	<i>Employee K</i>	<i>Particulars Deleted</i>
April 2007/May 2008	Unnamed Markers at CMA Canada	CMA Canada Markers
July 2007	<i>Employee E</i>	<i>Particulars Deleted</i>
October 2007	<i>Employee G</i>	<i>Particulars Deleted</i>
December 2007	<i>Employee D</i>	<i>Particulars Deleted</i>

² Exhibit 3

³ Exhibits 12 and 14

⁴ Exhibit 14, Tab 1, p. 7

Date	Name	Position within CMA
March 2009	<i>Employee C</i>	<i>Particulars Deleted</i>
May 2009	<i>Student D, Student C, Student A, Student B</i>	SLP Teammates in Year 2
June 2009	<i>Employee B, Employee A</i>	CMA Ontario SLP Moderators

Background: Strategic Leadership Program

The witnesses did not differ materially in their evidence as to the nature of the Society's Strategic Leadership Program. This is a two year program in which candidates, after first passing an entrance examination, continue with their concurrent full time employment. The program itself, focusing on business processes, consists of two phases:

In Year One, a candidate engages in individual independent study; and

In Year Two, candidates are assigned to groups based upon education, experience, presentation styles, and diversity, intended to mirror real life in the business world; the end-product of this phase (a key element in the SLP) is the "Board Report" and presentation, an analytical study and recommendations in a hypothetical business case.

During the events that were material to this hearing, one of the Year Two groups ("SLP Group 1") consisted of Mr. Ridha Bin Slama, *Student A*, *Student B*, *Student C*, and *Student D*.

The Society provided candidates, including Mr. Bin Slama, with publications that set out all relevant materials needed for an understanding of the SLP, including competency requirements.

Summary of Evidence

In the four days during which the Discipline Committee heard witnesses, the evidence covered the period from 2002 through to 2009. It is convenient to summarize this evidence in five groupings.

Application for the Accelerated Program and Entrance Examinations

The Society's Accelerated Program permits candidates to complete studies required for admission to the Society Entrance Examination. Mr. Bin Slama's application for entry into the Society's Accelerated Program was accepted in September 2002, but he failed the required test with a final grade of 56%. Although the time limit for him to try the Entrance Examination a second time had expired, he was permitted to rewrite test 2 in December 2004. Initially marked at 56%, his mark on this re-write was subsequently increased to 66%, granted as a result of his complaint⁵.

His complaint was that he was late arriving at the examination site was because, according to him, he had been given the wrong address for the test by *Employee J*, the *Particulars Deleted* at the time⁶.

⁵ Evidence of *Employee C*; and Exhibit 14, Tab 1, p.6

⁶ Mr. Bin Slama's Response to Complaint, August 5, 2009; Exhibit 14, Tab 1, p.10

In an email message dated December 13, 2006 to *Employee K*, the *Particulars Deleted* of the Society at this time, he stated ⁷:

During my dealings with CMA Ontario, I always had problems with *Employee J*. On one instance, I had to rewrite a test from the accelerated program; *Employee J* provided me the wrong address.

In his email message of December 19, 2006, addressed to *Employee K*, Mr. Bin Slama stated⁸:

With regards to the email *Employee J* sent to me, these were just information about the examinations and were sent to all candidates.

In his evidence before the Discipline Committee, Mr. Bin Slama acknowledged that on various occasions, he did not bother to read his emails.

He asserted that the test supervisor, *Employee H* was rude to him, “yelling” at him to stop writing when the test time had expired, when he was only writing his name on his answer sheets⁹.

Mr. Bin Slama tendered as part of Exhibit 14, Tab 2, at p. 3, a copy of an email message to *Employee S* and copied to *Employee D*, in which *Employee H* describes these events differently:

At the end of the exam, I scanned the room to ensure that all had stopped writing. This student [later in the message identified as “Ridella Bon Slama 1053574] had not stopped. The exam supervisors noticed this as well. I went to his table and told him that the exam was over and that he should stop marking the scantron card. He told me wait a minute and could not understand why I was making an issue. I told him to stop and moved through the room to ensure no others were still writing. I returned to him because he was continuing to mark the scantron card. I told him the exam was over and that if he continued he risked getting a grade of zero. He again told me to wait a minute and that he had come 15 minutes late to the exam. I told him again to stop marking the card, that his lateness was not relevant, and that the exam was over. I finally had to start packing up his paper for him. ... He took down my name to speak to my manager, claiming that I was rude to him and that *this was a case of discrimination*. I explained to him that I spoke to any student at the end of the exam who continued to write (emphasis added).

It must be noted that there was no evidence before the Discipline Committee, other than Mr. Bin Slama’s allegation, that there was any discrimination against him.

In considering the difference in the evidence on this issue, the Discipline Committee prefers *Employee H* version of these events.

⁷ Exhibit 3, Tab 6, p.1, Exhibit 14, Tab 4, p.1

⁸ Exhibit 3, Tab 8, p.1

⁹ Evidence of Mr. Bin Slama; Exhibit 3, Tab 4, p.1, Exhibit 14, Tab 1, p.10, Exhibit 14, Tab 2, p.1

Strategic Leadership Program – Application

On November 27, 2007, the Society provided Mr. Bin Slama with an electronic copy of the Strategic Leadership Program (“SLP”) Application Package. On December 5, 2007, Mr. Bin Slama emailed the Society that he returned the application to *Employee G*¹⁰. *Employee D* emailed Mr. Bin Slama on December 12, 2007 to inform him that the Accreditation Department had not received his application and that *Employee D* had followed up with *Employee G* and his support staff and has been unable to locate the application. *Employee D* requested that Mr. Bin Slama resend the application to the Accreditation Department¹¹.

Mr. Bin Slama responded to *Employee D* by email on December 13, 2007 that he considered himself enrolled in the SLP¹².

On December 20, 2007, *Employee D* emailed Mr. Bin Slama to confirm receipt of the application and to inquire about when payment will be sent for the SLP so that the Society could proceed with the enrolment process. Mr. Bin Slama responded¹³:

This matter has been escalated and is being reviewed. You will receive my payment when I have a response. As I mentioned I consider myself enrolled in the SLP, in one of two first locations of my choice.

Mr. Bin Slama emailed *Employee L, Particulars Deleted*, on December 23, 2007. He stated that he sent the registration form to *Employee G* and that he would send a cheque to the Society once *Employee G* responded to his concerns. He also stated¹⁴:

Employee D (who reports to *Employee E*) is known by many members as the salesman or the collection guy. He is known by his inside the box thinking when it comes to collecting money. He thinks that we are delinquent customers rather than members of a professional organization that we are paying his salary and the salaries of his bosses.

We will not blame *Employee D*, thought [sic], for a case that has been escalated to the board of directors. He would not take such decisions without asking senior management.

Employee G and *Employee E* have 2 options: either they advise their staff to stop challenging me and stop this provocation ... that are obvious to anyone and that is ultimately hurting the reputation of the profession and wasting everyone’s time or I will send them all my questions and they will be my contacts. If needed, I will call them, if they do not reply, I will escalate it and copy everyone.

On January 21, 2008, *Employee D* wrote a memo to file about a telephone call regarding payment. During the telephone call, Mr. Bin Slama got upset and said that *Employee D* was playing games with him, that *Employee D* did not think that he had any money, that he always had problems with *Employee D* and that all *Employee D* cared about was the money¹⁵.

¹⁰ Exhibit 14, Tab 8, p. 4

¹¹ Exhibit 14, Tab 8, p. 2

¹² Exhibit 14, Tab 8, p. 2

¹³ Exhibit 14, Tab 8, p. 1

¹⁴ Exhibit 3, Tab 15, p. 1

¹⁵ Exhibit 3, Tab 16, p. 1

Strategic Leadership Program – Year 1

Mr. Bin Slama was registered in the SLP for the session commencing January 2008 at his preferred location in Mississauga. On June 2, 2008, Mr. Bin Slama complained by an email he sent to *Employee M* and copied to *Employee N* and others, that the Society was manipulating his marks. He stated ¹⁶:

I understand that the markers of our group are in contact with CMA Ontario.

I have major problems with three persons from CMA Ontario. *Employee G*, *Employee E* and *Employee D*. They disrespected me and gave me hard time for the last two years.

The marker is becoming more and more aggressive in each assignment.

I will continue to monitor the comments of this marker. I do not want at this time to involve senior management and prove them that I was right and that these persons are not going to leave me alone and I will ask for my assignments to be reviewed by other markers from other province.

I copied *Particulars Deleted* and *Particulars Deleted*, there is nothing to hide about my problem with these persons from CMA Ontario. They just do not want to leave me alone.

Mr. Bin Slama complained to the Society about his marks again in a July 2, 2008 email to *Employee M* and *Employee N*. He said ¹⁷:

I am not receiving any benefit from assignments marked by national markers. All I am getting is inconsistencies, nonsense and frustration.

I know it is the rule: When Ridha Bin Slama asks for a review, every possible thing should be done to not change the mark.

It is hard for me to believe that the markers assigned to my SLP group do not know me or were not given my membership numbers. Based on their assessments, this conclusion becomes more evident.

They want to challenge me, distract me, and give me as BE ¹⁸ as possible, so in the case examination it would be easy to fail me again.

It will come a time when I will be fed up with all these politics. CMA Ontario management are aware, that if that day comes, they will need to prepare me a cheque and refund me \$50 on each \$1 I paid them.

The Society mailed a letter to Mr. Bin Slama in March 2009 because he had not paid his final balance for the SLP, with a warning that if he did not pay the outstanding balance, he would be disqualified from attending Interactive Session 6 and completion of the SLP itself. Mr. Bin Slama telephoned the Society and was transferred to *Employee C* (then *Particulars Deleted*).

In an email to *Employee C* dated March 18, 2009, Mr. Bin Slama alleged that the conversation was shorter than three minutes, that *Employee C* raised her voice and when he asked her not to,

¹⁶ Exhibit 3, Tab 17, p. 1-2

¹⁷ Exhibit 3, Tab 17, p. 3-4

¹⁸ BE is a short form for "Below Expectations"

she said, “I am not raising my voice, I am speaking English”, and that *Employee C* hung up on him.

Employee C responded that the phone call went on much longer than three minutes, and she denied that she made the statement about speaking English¹⁹.

Mr. Bin Slama emailed *Employee C* regarding the required payment of his outstanding fees on March 22, 2009²⁰:

A cheque will be sent this week. In the past some of my cheques got lost, now it is your responsibility to have someone verify with me if the cheque is not received within 10 business days. As far as I am concerned the cheque is issued.

Employee C responded by advising Mr. Bin Slama that it would be safer to send the cheque by courier and to email *Employee O* and *Employee P* to provide the waybill number so they could trace it should it go missing²¹.

Mr. Bin Slama responded by an email to *Employee G*, copied to *Employee E*, *Employee C* and others²². He stated:

If this individual (*Employee C*) is not going to stop disrespecting me, I will consider her behaviour encouraged and meant to create another situation with me.

She is now copying staff (taking what she wants from my emails out of context) and wants the situation to be escalated further.

In my opinion she is acting like an employee in a collection agency and not like a *Particulars Deleted* in a professional organization.

She knows how much I am respected by candidates and moderators, she wants to hurt my reputation, let her go ahead and make the mistake of her life, and see how the matter will escalate and how many will hear about her behaviour.

This is exactly her belief system and these are the values she is communicating to everyone. Candidates are not assets or professionals, they are delinquent customers and need to be treated with disrespect and threatened.

I did not pay because I do not think she deserves any penny from me. I should not be rewarding this behaviour.

Strategic Leadership Program – Year 2: Dissention in Group 1

In April 2009, *Employee A* and *Employee B*, the moderators of Mr. Bin Slama’s group for Interactive Session 6, were asked for a meeting by group members. *Employee A* and *Employee B* invited Mr. Bin Slama, unaware that he was the focus of the meeting. The moderators were concerned because the final Board Report²³ was due in one month and the group should have

¹⁹ Evidence of *Employee C*; Exhibit 3, Tab 3, p. 3-4

²⁰ Exhibit 3, Tab 3, p. 3

²¹ Exhibit 3, Tab 3, p. 2

²² Exhibit 3, Tab 3, p. 1-2

²³ The Board Report is a key component of the SLP.

been further ahead by this point. At the meeting, a group member, *Student C*, suggested a plan for proceeding with the Board Report and the group agreed.

At the meeting, the group members “did not feel comfortable to fully and openly discuss our issues and difficulties with Ridha” and subsequently decided to submit a memo to the moderators and to the CMA office ²⁴ (received by the Society on May 1, 2009). The group identified the following issues about Mr. Bin Slama:

1. He has made minimal contributions to team assignments
2. He is consistently disruptive at team meetings and communications
3. He made changes and decisions on his own without consulting other team members
4. He insisted on his ways of doing things despite objections from other members
5. He frequently used offensive languages and was rude to the two female team members.

Mr. Bin Slama asserted that the complaint by this group was orchestrated by *Student D*. He was rude and antagonistic to *Student D*, and described her to fellow group member *Student A* as “sick in the head” ²⁵. He also asserted ²⁶:

I tried a few times before to cool her down. From her reply to my email, I still can see that she’s not going in the right direction. She doesn’t easily accept feedbacks, now that a group member expressed them, she went to the extent to create tensions within the group (I personally believe that is not professional or leadership).

Nobody can imagine the concessions I gave to have the work finished

Now it turns out that it was not even enough and it seems that she is supported by the moderators. After she failed in what she wants the first time, now she is trying something different.

Has *Student D* anything common with me? She doesn’t even have a business degree or business experience, all she has been doing since the beginning is opposing anything I say and write. In 90% of the cases, I just felt that she doesn’t know what she is talking about, and I never showed it.

Mr. Bin Slama complained about both of the female members of his group. In emails sent to the group members after the April 26 interactive sessions ²⁷ he expressed the following:

I will need to see *Student D* and *Student C* complete the situation analysis...

In the past meetings, *Student D* and *Student C* are the only ones in the group who opposed much of what I said without case facts. I felt frustrated in previous meetings.

²⁴ Exhibit 3, Tab 1, p. 4

²⁵ Exhibit 3, Tab 1, p. 30

²⁶ Exhibit 12, Tab 2, p. 5, Exhibit 3, Tab 2, p. 1

²⁷ Exhibit 3, Tab 1, p. 16-18

You complained that I did not participate in the work in the last assignment...I will not be able to attend the meeting until I see *Student D* and *Student C* submitted their situation analysis.

How long does it take you [*Student C*] or *Student D* to prepare a situation analysis? See this is what worries me.

Mr. Bin Slama accused the moderators of creating a problem within the group. In a June 5, 2009 email to the moderators and *Employee C* and copied to *Employee G*²⁸, he stated:

In my opinion it is just naïve to think that the cause of this situation is within the group.

If my group were left alone, we would have handled it well.

It started the last day of the SLP program when *Employee A* did not want to stop asking the groups if they had some issues to come to him and “this is your last chance”.

When he succeeded in getting my group (the only one). He was not interested to understand what is going on during the meeting (which is that I am somehow demanding and would like to use updated materials)...

After I lowered my expectations to meet the deadlines...one group member contacted the moderators and advised them that they will be meeting without me. The moderators did not inform me and did not advise the other members that this is against CMA policy and not acceptable, since it was already decided that we have to work together.

The moderators, the candidates in the large and my own group know that my knowledge of the topics discussed is much better than both of them. Some candidates even asked me that I should be the moderator.

I have been managing the damage they were causing to this group since the end of the program until 2 days ago.

In the same email²⁹, Mr. Bin Slama suggested that the moderators have been encouraged by someone from the Society:

The question is why this hostile behavior after the end of the program? Who is encouraging them, or they just want to do some favour to someone either is still with the society or who hired them and left.

Mr. Bin Slama was separated from his group for the oral portion of the Board Report but passed it.

Antipathy to Employee C and Employee G

Employee C, on behalf of the Society, made a complaint against Mr. Bin Slama in a letter to the Complaints Committee, dated July 6, 2009³⁰:

[A]t every step of the accreditation process, Mr. Bin Slama has been confrontational and insulting and has manipulated facts to support his positions and to put anyone in his path

²⁸ Exhibit 3, Tab 2, p. 1-2

²⁹ *Ibid*, p. 2

³⁰ Exhibit 14, Tab 1, p. 6-8

in a bad light. He has also threatened several people that he will stop at nothing to achieve his objectives, going to the highest levels of CMA leadership, and he has already gone as far as the Chair of the Ontario Board of Governors.

Mr. Bin Slama responded to the Complaints Committee in a letter dated August 5, 2009, in which he said the following about *Employee C*³¹:

Employee C included very select information in her complaint and misled the Complaints Committee about many aspects.

Experts in Management behaviour and organization dynamics can accurately analyze the value system and perceptions of *Employee C* and how it is affecting her decision-making process. I just find it irresponsible for a *Particulars Deleted* in a respected organization to make, repeat, and highlight those serious allegations.

I am sure that *Employee C* cannot name one person in the SLP who has higher education than me in the topics discussed during the program including the moderators. *Employee C* should respect academic education and do not question the qualification of students who have higher education than her.

Mr. Bin Slama was more strident in his emails and in his comments about *Employee G*. He wrote an email to *Employee F, Particulars Deleted* on September 17, 2009³². He stated:

Currently I am not in good standing and will never be in good standing with CMA Ontario as long as *Employee G* is the *Particulars Deleted* of CMA Ontario. I did not and will not pay any fees.

I will not accept any designation, or certificate or document signed by *Employee G*. So I am not a member of CMA Ontario and will never be a member as long as he is the *Particulars Deleted*.

This man has an agenda the first time he saw my name and who I represent apparently because of his personal beliefs and past experiences.

Employee G is doing every thing possible to prevent me from meeting the board of governors.

He will compensate me for all costs I will incur for every day he is illegally holding my designation because of his personal beliefs and agenda.

Mr. Bin Slama continued to challenge the professional and personal integrity of *Employee C* and *Employee G*. In an email to *Employee Q, Particulars Deleted*, dated September 19, 2009³³, he stated:

I do not have any more patience with *Employee G*, and I decided that I am done with him. Almost two years I have been trying to work with him. I have tried everything.

Employee G directed the staff against me and still wants to waste my time in lengthy process.

³¹ Exhibit 14, Tab 1, p. 9-12

³² Exhibit 3, Tab 18, p. 3-4

³³ Exhibit 3, Tab 18, p. 5-7

I sent *Employee G* emails; he replied with harsh tone and copied all *Particulars Deleted*.

Just one month before the end of the SLP program, he was made aware of the actions of *Employee C* who did everything to split the board report team and made me make the presentation on my own...She has no business degree and no formal education in the topics discussed during the program, and wanted to control the team.

Once I wrote to *Employee G* that his actions led me to interpret them that he is stereotyping against because I am Muslim. We all know the stereotype that exists. He never replied to me, apologize or clarify his position.

I feel that *Employee G* disrespected me, my family, my religion and my values and has never tried to clarify himself. I will not pay any fees to CMA Ontario as long as he is the *Particulars Deleted* of CMA Ontario, so he can use the money to pay himself and disrespect immigrants and do not listen to them.

I proved during the SLP, that my knowledge of the topics discussed is much higher than all candidates, the moderators and the current *Particulars Deleted*.

Mr. Bin Slama criticized *Employee G* in an email to *Employee F*, dated October 2, 2009³⁴:

We know the directions of *Employee G* and the pressure you are under. From my experience with him, he would do everything to stop me from meeting anyone from the board of governors or speaking up. Many Muslims and more and more decent leaders know that these practices will never succeed.

We know his responses to request a meeting with him, to my calls or accept a conference call. That is his management style that reflects his belief system.

If I do not receive my designation on time like all other candidates who took the SLP program with me, and used my ideas and articles and books that I paid for to help them (and the moderators) understand and have updated publication on the topics discussed in the SLP program, I will immediately start other options against *Employee G*.

Mr. Bin Slama wrote an email to *Employee F* complaining about *Employee C*, copied to *Employee C* and others, on October 16, 2009³⁵. He said:

Is *Employee C* following proper professional standards? She made up a complaint against me, she knows my position on her work and promotion, and she is still calling people and brining (*sic*) my name.

When I criticized her, she called me unprofessional and confrontational. I will refer her to read about the principle of Peter. That's what I have been seeing. That's the typical response of someone who reached a level of incompetence. They cannot prove what they brought to the job, they will attack others' credibility and use all means including intimidation.

In a letter dated October 19, 2009, Mr. Bin Slama says he blamed *Employee G*³⁶:

³⁴ Exhibit 3, Tab 18, p. 10-11

³⁵ Exhibit 3, Tab 28, p. 23-24

³⁶ Exhibit 3, Tab 18, p. 31

As my teammates who started the program with me received their designation, I consider myself a CMA. I paid all fees for the designation, passed all exams; I have more practical experience than many candidates in my SLP group or others I know. Now I expect CMA Ontario to advise when my designation will be issued, and should not be signed by *Employee G*.

I sincerely apologize to all of you who are caught in this issue. I perfectly understand it. Rest assured that I have only one name to blame, *Employee G*.

Mr. Bin Slama again complained about *Employee C* and *Employee G* in a letter to *Employee F*, dated October 20, 2009³⁷. He stated:

Please be advised that my name should not be published on the website of CMA Ontario as I am not a member of CMA Ontario and I will never be a member as long as *Employee G* is *Particulars Deleted*.

Now that you advised me that my name is going to be published on the website, it seems that this is another attempt by *Employee G* and *Employee C* to hurt a Muslim's credibility and name.

It is believed that the nature of the complaint of *Employee C*, the actions and inactions of *Employee G* is based on a prejudice and preconceived judgment toward Muslims.

If my name will be published by CMA Ontario, the amount of the financial remedy that I will request from *Employee G* and *Employee C* will increase.

My complaints are against *Employee G* and *Employee C* and not CMA Ontario.

Mr. Bin Slama's complaint about the alleged motivation and views of *Employee C* and *Employee G* was repeated in an email to *Employee Q*, and copied to *Employee F* and other individuals, dated October 30, 2009³⁸:

My name will never be published on the website and I will sue *Employee G* if it is published. This is another attack on Islam and Muslims. We know the very conservative views of *Employee G*. In his writings, he quoted John McCain who we know his views on Muslims and Islam, and his suggested foreign policy toward Muslims. In most his speeches during the last presidential campaign, he referred to Islam as "radical Islam". *Employee G* seems to agree with his policies.

Employee C made very selective comments that reflect her belief about Muslims and Islam such as (he showed his bias against women, manipulated facts, etc.). All her complaint seems to be based on her judgment on Muslims and Islam.

Mr. Bin Slama continued to raise concerns about *Employee C* and *Employee G*³⁹. In a November 4, 2009 email to *Employee R*, Chair, *Particulars Deleted* Committee, he said:

³⁷ Exhibit 3, Tab 18, p. 32-33

³⁸ Exhibit 3, Tab 18, p. 34

³⁹ Exhibit 14, Tab 14, p. 2

The behavior of *Employee G* and *Employee C* has caused me many problems...The complaint of *Employee C* to the Complaints Committee is misleading, and I believe it is based on preconceived belief and judgment.

He followed that email to *Employee R* with a letter dated November 7, 2009⁴⁰:

[The Ontario Human Rights Tribunal] can for example establish if there is a link between the religious, political and conservative views of *Employee G*, his past experiences with Arabs and Muslims in Canada and the Middle East, and his approach with me since he joined CMA Ontario. They will be able to review the complaint of *Employee C* against me and establish if there was a manipulation of facts as she claimed or it reflects her preconceived opinion and judgment toward Muslims.

Mr. Bin Slama refused to be a member of CMA Ontario as long as *Employee G* is *Particulars Deleted*⁴¹. In an email to *Employee G* and copied to several individuals, dated November 9, 2009, he stated:

I refuse to be a member of CMA Ontario as long as you are *Particulars Deleted*. There will never be a disciplinary hearing and my name will never be published on CMA Ontario website.

As far as I am concerned, I consider you a dark spot in Canada history. If I know that there are only 5% of Canadians like you, I would leave the country during this week. We did not come to Canada to deal with people like you and to be treated this way. In dealing with you in the past two years, I have not seen any of the Canadian values that I and millions of Canadian came to Canada for.

Observation on Credibility

In the exhibits, there were numerous statements made by the authors in the exchanges of email messages and correspondence, and at times, there was some consistency between what Mr. Bin Slama stated and what others stated. But the predominant impression of the Discipline Committee is of a contradiction between the statements of other authors and the assertions of Mr. Bin Slama. This latter impression parallels what the Discipline Committee observed in considering the evidence of the witnesses given at the hearing.

Mr. Bin Slama was not at all candid except when expressing his own views and personal opinions, but was constantly negatively judgmental of most other persons. When questions were put to him, he was consistently evasive in his responses, and in very many instances did not actually answer the questions posed. Both in the email messages and correspondence, and in his evidence before the Discipline Committee, he asserted that the responsibility for anything he considered negative or critical of himself or his actions must be assigned to others, never to himself.

In the view of the Discipline Committee, much of Mr. Bin Slama's evidence was simply unbelievable. Whenever there was a difference between what he asserted and what other witnesses stated, the Discipline Committee preferred the version of those others in every case;

⁴⁰ Exhibit 3, Tab 18, p. 39

⁴¹ Exhibit 14, Tab 15, p. 3

similarly, in the case of differences recited in email messages, the Discipline Committee preferred the version described by others over what was asserted by Mr. Bin Slama.

Mr. Bin Slama clearly demonstrated his sense that he need not observe the rules and processes that applied to others. It was apparent that Mr. Bin Slama believed that he had an absolute right to communicate or meet with whomever he chose, without regard to the individual's relative position in the Society. An individual's refusal to accede to Mr. Bin Slama's demands represented disrespect to him. Yet, Mr. Bin Slama did not seem to care that his statements and actions were impertinent and disrespectful when dealing with others. As one example, Mr. Bin Slama did not comply with the quite generous time limit in filing his written submissions following the conclusion of the evidence, nor did he seek an extension of time; he simply filed late. (As a parenthetical observation, the Discipline Committee nevertheless took his submissions into consideration during the Committee's deliberations.)

General assessment of Mr. Bin Slama's approach and attitude

The Discipline Committee wishes to make some specific observations. First, the Discipline Committee does not believe that *Employee J* sent Mr. Bin Slama to the wrong location for his examination, but that he simply did not pay adequate attention to where he was supposed to go. Secondly, Mr. Bin Slama's unusual expectations — meetings simply because he demanded them, the right to special treatment particularly the right to special examinations, his demands that others bend to his wishes, to name a few — show a remarkable disconnect from the reality of the working world. Thirdly, his accusations against several members of the staff of the Society, most particularly those against *Employee G*, were as unconscionable as they were without any foundation whatsoever.

There is a core of values and rules in each profession by which all members of that profession must abide. As a professional organization, the Society of Management Accountants must adhere to professional standards which all members in turn must follow to maintain the integrity of the organization.

During the hearing it was very clear that the Society tried to accommodate Mr. Bin Slama in any way possible and more. However, he did not make any reasonable or other effort to conduct himself as a professional in the Society and took a position of an entitled Client. He apparently knows the value of the CMA designation, yet, wanting unique special treatment to obtain it, was not prepared to abide by the rules set out by the Society. He demonstrated to the Discipline Committee that he was not interested in actually *being* a professional, but was interested only in obtaining his CMA designation; he had no intention, as he stated so very clearly, of remaining a member after graduation. He consistently blamed others for his actions when he encountered resistance to his frequent and unreasonable demands. He also demonstrated that he was overly sensitive to how he was treated, and yet he had no problem treating others both unprofessionally and in an insulting / hurtful manner. It appeared that the more he failed to get his own way, the more hurtful he became.

Through his actions and language, over a number of situations, Mr. Bin Slama failed to follow or adhere to the Society's principles or show any willingness to behave in a professional manner. On the contrary, Mr. Bin Slama has shown a complete lack of desire or willingness to abide by either common courtesy or the rules of the Society.

Not everyone can become a CMA. Some do not achieve the marks; some do not obtain the necessary work experience; still others do not know what it means to be a professional and the resulting responsibility to others (clients, employers, and other members). The Discipline Committee considers that Mr. Bin Slama falls into this last group.

In short, the evidence in this case clearly demonstrates that Mr. Bin Slama lacks the sense of fairness, loyalty, courtesy and good faith to others, and the devotion to high ideals of personal honour and professional integrity, all of which are required of a Member of the Society. In the view of the Discipline Committee, moreover, Mr. Bin Slama refuses to acknowledge his ignorance and arrogance displayed in the evidence, and as well as the maliciousness of his false and uncalled for accusations of improper behaviour and discrimination by management and staff of the Society.

Mr. Bin Slama appears to the Discipline Committee to be ungovernable, and in the Committee's opinion, ought not to be permitted to enter the profession.

Charges

The Discipline Committee considered both oral and written evidence but was particularly struck by the large number of written statements made by Mr. Bin Slama himself, which are reproduced in the various exhibits. The Discipline Committee has reproduced a selection of statements (for the most part, in Mr. Bin Slama's own words) related to each charge in the appended Schedule A. The Discipline Committee also considered both the written and the oral submissions made by the Society and by Mr. Bin Slama.

Breach No. 1.

Mr. Bin Slama was charged that he breached s. 2(1)(b): "A Member will act at all times with fairness and loyalty to such Member's associates, clients and employers."

The Discipline Committee finds that Mr. Bin Slama:

- called the examination markers incompetent and accused them of changing his mark;
- claimed that the examination invigilator was rude to and discriminating against him;
- claimed that *Employee E* had an agenda against him;
- blamed his teammate *Student D* for causing problems within his group;
- claimed that *Employee G*, *Employee E* and *Employee D* disrespected him and gave him a hard time;
- claimed that *Employee E* and *Employee G* were stereotyping him;
- claimed that *Employee G* directed the staff against him;
- claimed that *Employee C* was incompetent;
- claimed that *Employee C* and *Employee G* set out to hurt his credibility and name because he a Muslim;

- claimed that *Employee G* had very conservative views; and
- claimed that *Employee C* made comments that reflected her beliefs about Muslims and Islam.

The Discipline Committee finds on the evidence that there is absolutely no foundation for or truth in these assertions and claims made by Mr. Bin Slama.

**THE DISCIPLINE COMMITTEE FINDS MR. BIN SLAMA
GUILTY OF THIS CHARGE OF PROFESSIONAL
MISCONDUCT.**

Breach No. 2.

Mr. Bin Slama was charged that he breached s. 2(1)(c): “A Member will act at all times with competence through devotion to high ideals of personal honour and professional integrity.”

The Discipline Committee finds that Mr. Bin Slama:

- accused *Employee E* of attempting to play “politics” with him;
- accused *Employee G* of planning to fail him because he spoke up;
- accused *Employee G* of behaving according to stereotyping Muslims;
- accused *Employee G* of attempting to fail him to avoid the issues Mr. Bin Slama raised;
- claimed that his teammate *Student D* created tension in the group and that her behaviour was not professional or exemplary of leadership;
- accused *Employee G* of directing the CMA staff against him;
- claimed that the publication of his name on the CMA Ontario website was an attempt by *Employee C* and *Employee G* to hurt a Muslim’s credibility and name; and
- claimed that *Employee C* and *Employee G* were motivated by a prejudice and preconceived judgment toward Muslims.

The Discipline Committee finds on the evidence that there is absolutely no foundation for or truth in these accusations and claims made by Mr. Bin Slama.

**THE DISCIPLINE COMMITTEE FINDS MR. BIN SLAMA
GUILTY OF THIS CHARGE OF PROFESSIONAL
MISCONDUCT.**

Breach No. 3.

Mr. Bin Slama was charged that he breached s. 2(4)(a): “A Member will conduct himself or herself towards other Members with courtesy and good faith.”

The Discipline Committee finds that Mr. Bin Slama:

- accused *Employee G* of behaving based on a perception against Muslims;
- claimed that his teammate *Student D* did not have any business experience and that she did not know what she was talking about;
- refused to accept any designation, certificate or document signed by *Employee G*;
- claimed that *Employee G* had an agenda against him from the first time *Employee G* saw Mr. Bin Slama's name;
- claimed that *Employee G* created operational ineffectiveness in CMA Ontario; and
- told his teammates, "let's fire *Student A*" [a teammate] after a group presentation;

The Discipline Committee finds on the evidence that there is absolutely no foundation for or truth in these accusations and claims made by Mr. Bin Slama, but that own words highlight his lack of courtesy and good faith towards others.

**THE DISCIPLINE COMMITTEE FINDS MR. BIN SLAMA
GUILTY OF THIS CHARGE OF PROFESSIONAL
MISCONDUCT.**

Breach No. 4.

Mr. Bin Slama was charged that he breached s.2(4)(g): "A Member will not act maliciously or in any other way which may adversely reflect on the public or professional reputation or business of another Member."

The Discipline Committee finds that Mr. Bin Slama:

- accused *Employee E* of acting like an employee in a collection agency instead of a *Particulars Deleted* in a professional organization;
- accused *Employee E* of aiming to hurt his reputation and stated that she was making the mistake of her life and that he would escalate the matter and tell others about her behaviour;
- accused *Employee C* of attempting to split the board report team;
- claimed that *Employee C* has no business degree or formal education related to the program;
- claimed that *Employee G* was a dark spot in Canadian history;
- accused markers of being incompetent and changing candidates' marks;
- accused CMA staff of deliberately sending him the wrong address for the examination;
- held *Employee E* responsible for all his problems with CMA Ontario and claimed that she had goals against him;
- claimed that CMA Ontario was playing politics with him;

- demanded that *Employee C* stop disrespecting him, otherwise he would consider her behaviour encouraged by CMA Ontario;
- claimed that he had greater knowledge of the topics than the moderators and other candidates;
- claimed that the program delivery and the moderators' performance was below his expectations;
- refused to pay any CMA Ontario fees as long as *Employee G* as *Particulars Deleted*;
- claimed that *Employee G* allowed human capital human capital to be wasted; and
- questioned whether *Employee C* was following proper professional standards.

The Discipline Committee finds on the evidence that there is absolutely no foundation for or truth in these accusations, demands, claims, refusal and questions made by Mr. Bin Slama, but that these are unjustifiable and unjustified attacks upon the integrity and professionalism of those who disagreed with him or who refused to accommodate his wishes.

**THE DISCIPLINE COMMITTEE FINDS MR. BIN SLAMA
GUILTY OF THIS CHARGE OF PROFESSIONAL
MISCONDUCT.**

Breach No. 5.

Mr. Bin Slama was charged that he breached s.2(5)(a): "A Member will at all times maintain the standards of competence expressed by the Board from time to time", including the Competency Map Entrance Requirements, E 3.1 Professional and Ethical Behaviour:

(1) A Member will act at all times with:

...

(b) fairness and loyalty to such Member's associates, clients and employers; and

(c) competence through devotion to high ideals of personal honour and professional integrity.

2.(4) A Member will:

(a) conduct himself or herself toward other Members with courtesy and good faith;

...

(g) not act maliciously or in any other way which may adversely reflect on the public or professional reputation or business of another Member.

2.(5) A Member will:

(a) at all times maintain the standards of competence expressed by the Board from time to time;

The Discipline Committee finds that Mr. Bin Slama:

- stated that he was sick of *Employee E* and her politics;

- accused *Employee G* of behaving based on a perception of Muslims;
- accused markers of incompetence and of changing candidates' marks;
- demanded that CMA Ontario staff stop challenging and provoking him;
- accused staff members of being rude and complaisant;
- accused his teammate *Student D* of playing politics within the group;
- accused *Employee E* and *Employee G* of stereotyping him;
- told his teammates, "let's fire *Student A*" [a teammate] after a group presentation; and
- accused *Employee G* of directing CMA Ontario staff against him.

The Discipline Committee finds on the evidence that there is absolutely no foundation for or truth in these accusations and claims made by Mr. Bin Slama. He failed to act with fairness and loyalty to his associates; he failed to act with competence through devotion to high ideals of personal honour and professional integrity; he failed to conduct himself toward other Members with courtesy and good faith; and he acted maliciously adversely reflecting on the professional reputation of another Member.

**THE DISCIPLINE COMMITTEE FINDS MR. BIN SLAMA
GUILTY OF THIS CHARGE OF PROFESSIONAL
MISCONDUCT.**

Submissions on Penalty

The Society submitted that Mr. Bin Slama's membership be cancelled and asked for a fine of \$5,000. Ms. Patterson, for the Society, submitted that Mr. Bin Slama has shown himself to be ungovernable through his actions, and that Mr. Bin Slama's words have been damaging to a number of people in their personal and professional representations. She further submitted that Mr. Bin Slama's name be disclosed through member publications and to the public through the CMA Ontario website.

Mr. Bin Slama submitted that there was no professional misconduct, and that there should be no penalty.

Final Decision

Having found Mr. Bin Slama guilty of professional misconduct by his breaches of Sections 2(1)(b), 2(1)(c), 2(4)(a), 2(4)(g), and 2(5)(a) of the Professional Misconduct and Code of Professional Ethics Regulation, and Section 22 of the Bylaws, of the Society, and having deliberated on the submissions on penalty made by the Society and Mr. Bin Slama, the Discipline Committee unanimously orders as follows:

1. The Discipline Committee cancels the membership of Ridha Bin Slama.

2. The Discipline Committee directs that the name of Ridha Bin Slama be removed from the record of Members of the Society.
3. The Discipline Committee imposes a fine of one thousand dollars (\$1,000) payable in a lump sum on or before June 30, 2010.
4. The Discipline Committee has determined that disclosure of the name of the Member by publication in the Society journal and website is required in the public interest, and that its disclosure would not be unfair to the Member.

Decision rendered on the 23rd day of April 2010, and Decision and these Reasons released on the 20th day of May 2010.

SCHEDULE A

EVIDENCE EXTRACTS RE CHARGES

Breach No. 1.

S. 2(1)(b): A Member will act at all times with fairness and loyalty to such Member's associates, clients and employers.

- Exhibit 3, Tab 9, p. 1, April 15, 2007: "Now I am thinking that there are some incompetent markers who managed to identify candidates' names and/or candidates' marks are being changed."
- Exhibit 3, Tab 14, p.3, November 11, 2007: "I am sick of this *Employee E* and her politics...I know now what her agenda was."
- Exhibit 3, Tab 12, p. 1, October 9, 2007: "I also failed part two because the first marker apparently did not have the time to read my paper properly... We all know that the first marker did not do his job, the auditor wanted to cover up and you did not want to pursue it and stand up for the candidates, instead you chose politics with an email thanking me to write the exam again."
- Exhibit 3, Tab 14, p. 1, October 30, 2007: "I will call your new *Particulars Deleted*; however I will hold *Employee E* responsible for all my problems with CMA Ontario. She knows that I was aware of her goals all along."
- Exhibit 3, Tab 15, p. 1, December 23, 2007: "[E]ither they advise their staff to stop challenging me and stop this provocation...If they do not reply, I will escalate..."
- Exhibit 3, Tab 4, p. 3, December 11, 2004: claim that *Employee H* was rude to him and "this was a case of discrimination".
- Exhibit 3, Tab 4, p.1, March 16, 2006: staff member writes that Mr. Bin Slama "has accused us of being rude, complaisant in our jobs amongst other things."
- Exhibit 3, Tab 6, p. 1, December 13, 2006: "During my dealings with CMA Ontario, I always had problems with *Employee J*...[she] provided me the wrong address...sent me the materials just 3 weeks before the October 2006 Entrance Examination...did not give me any opportunity to trust her."
- Exhibit 3, Tab 7, p. 2, December 19, 2006: Mr. Bin Slama on several occasions during telephone conversations made the allegation that someone in the CMA Ontario office manipulated his examination results.
- Exhibit 12, Tab 2, p. 3, April 28, 2007: ""During the discussion with my team. I did not notice any effort from you to understand and resolve the issue. You have *Student D* who is not interested in any article, or external research and is doing politics in the group because of a situation happened with her."

- Exhibit 3, Tab 17, p. 1, June 2, 2008: "I have major problems with three persons from CMA Ontario, *Employee G*, *Employee E* and *Employee D*. They disrespected me and gave me hard time for the last two years...I realized that *Employee G* [sic] and *Employee E* are stereotyping me."
- Exhibit 3, Tab 17, p. 1, June 2, 2008: "[T]hese three persons from CMA Ontario...just do not want to leave me alone."
- Exhibit 3, Tab 17, p. 3, July 2, 2008: "I know it is the rule: When Ridha Bin Slama asks for a review, every possible thing should be done to not change the mark."
- Exhibit 3, Tab 17, p. 3, July 2, 2008: "It is hard for me to believe that the markers assigned to my SLP group do not know me or were not given my membership numbers. Based on their assessment, this conclusion becomes more evident...They want to challenge me, distract me, and give me as much BE as possible, so in the case examination it would be easy to fail me again..."
- Exhibit 14, Tab 10, p. 7, July 4, 2008: "I will need a computer to write this case examination. I do not need to get back to my 2006 case, the dozens of emails, the people involved. Everyone knows how many candidates were victims (including myself) of the so called "bad handwriting". Who completes a report of 4 hours in handwriting for any organization?"
- Exhibit 14, Tab 11, p. 3, March 22, 2009: "I thought your behavior was unprofessional, and yes you made that comment about English."
- Exhibit 3, Tab 3, p. 1, March 23, 2009: "I did not pay because I do not think she deserves any penny from me. I should not be rewarding this behavior."
- Exhibit 3, Tab 3, p. 1, March 23, 2009: "This issue could have been resolved in 5 minutes phone call, now see how much is talking [sic]. Either there are problem-solving skills missing or it was deliberately meant to create a situation."
- Exhibit 12, Tab 7, p. 1, June 1, 2009: "I am not going to waste my time to edit anything. I am just dealing with someone who needs to be asked first to define what it means "team", get over with personal issues and put the interest of a team first."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "*Employee G* directed the staff against me and still wants to waste my time in lengthy process."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "Just one month before the end of the SLP program, he was made aware of the actions of *Employee C* who did everything to split the board report team and made me make the presentation on my own...She has no business degree and no formal education in the topics discussed during the program, and wanted to control the team."

- Exhibit 3, Tab 18, p. 5, September 19, 2009: "Once I wrote to *Employee G* that his actions led me to interpret them that he is stereotyping against because I am Muslim. We all know the stereotype that exists. He never replied to me, apologize or clarify his position."
- Exhibit 3, Tab 18 p. 10, October 2, 2009: "We know the directions of *Employee G* and the pressure you are under. From my experience with him, he would do everything to stop me meeting anyone from the board of governors or speaking up. Many Muslims and more and more decent leaders know that these practices will never succeed...People will ultimately speak out and will find who will listen, and nothing will be accomplished as long as people would not be given the chance to speak."
- Exhibit 3, Tab 18, p. 23, October 16, 2009: "When I criticized her, she called me unprofessional and confrontational. I will refer her to read about the principle of Peter. That's what I have been seeing. That's the typical response of someone who reached a level of incompetence. They cannot prove what they brought to the job, they will attack others' credibility and use all means including intimidation."
- Exhibit 3, Tab 18, p. 32, October 29, 2009: "Now that you advised me that my name is going to be published on the website, it seems that this is another attempt by *Employee G* and *Employee C* to hurt a Muslim's credibility and name."
- Exhibit 3, Tab 18, p. 32, October 29, 2009: "It is believed that the nature of the complaint of *Employee C*, the actions and inactions of *Employee G* is based on a prejudice and preconceived judgment toward Muslims."
- Exhibit 3, Tab 18, p. 34, October 30, 2009: "My name will never be published on the website and I will sue *Employee G* if it is published. This is another attack on Islam and Muslims. We know the very conservative views of *Employee G*. In his writings, he quoted John McCain who we now his views on Muslims and Islam, and his suggested foreign [sic] policy toward Muslims. In most of his speeches during the last presidential campaign, he referred to Islam as "radical Islam." *Employee G* seems to agree with his policies."
- Exhibit 3, Tab 18, p. 34, October 30, 2009: "*Employee C* made very selective comments that reflect her belief about Muslims and Islam such as (he showed his bias against women, manipulated facts, etc.). All her complaint seems to be based on her judgement on Muslims and Islam."
- Exhibit 14, Tab 14, p. 2, November 4, 2009: "The behaviour of *Employee G* and *Employee C* has caused me many problems...The complaint of *Employee C* to the complaints committee is misleading, and I believe is based on preconceived belief and judgment."

Breach No. 2.

S. 2(1)(c): A Member will act at all times with competence through devotion to high ideals of personal honour and professional integrity

- Exhibit 3, Tab 13, p. 3, October 21, 2007: "The email you sent me on May 4, 2007, was a reply to my email and I considered as 'another attempt to do politics and avoid the real issues.'"
- Exhibit 3, Tab 13, p. 2, October 26, 2007: "You have never spoken with me or even listen [sic] to the other concerns I have with this organization. Go ahead and fail me in the exam I recently wrote and keep up with the same policy of shutting down students who speak up."
- Exhibit 3, Tab 13, p. 2, October 26, 2007: "Do you really think this issue will go away so easily? Or you think you are principal of an elementary school? Please let me respect you and please show some leadership."
- Exhibit 3, Tab 14, p. 3, November 11, 2007: "You are a new *Particulars Deleted* ...[one would assume you would be more open to listen to the deficiency of the organization. Now I believe that your behavior is based on your perception of who I am and not what I have to say. We all know that stereotyping based on religious/ethnic background: In this case, he is a Muslim. If he raises issues, he must be angry, not worth to talk to or meet with (because he may be violent) and if he insists, we can intimidate him and accuse him by threatening us."
- Exhibit 3, Tab 14, p. 3, November 11, 2007: "I am passing the last entrance exam and probably you know that I passed, that's why you want me to sign the release before few days of publishing the results. Another attempt to fail me and avoid facing the issues I raised."
- Exhibit 12, Tab 2, p. 5, February 27, 2009: "I tried few times before to cool her down. From her reply to my email, I still can see that she's not going in the right direction. She doesn't easily accept feedbacks, now that a group member expressed them, she went to the extent to create tensions within the group (I personally believe that is not professional or leadership)."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "*Employee G* directed the staff against me and still wants to waste my time in lengthy process."
- Exhibit 3, Tab 18 p. 10, October 2, 2009: "We know the directions of *Employee G* and the pressure you are under. From my experience with him, he would do everything to stop me meeting anyone from the board of governors or speaking up. Many Muslims and more and more decent leaders know that these practices will never succeed...People will ultimately speak out and will find who will listen, and nothing will be accomplished as long as people would not be given the chance to speak."

- Exhibit 3, Tab 18, p. 23, October 16, 2009: "When I criticized her, she called me unprofessional and confrontational. I will refer her to read about the principle of Peter. That's what I have been seeing. That's the typical response of someone who reached a level of incompetence. They cannot prove what they brought to the job, they will attack others' credibility and use all means including intimidation."
- Exhibit 3, Tab 18, p. 32, October 29, 2009: "Now that you advised me that my name is going to be published on the website, it seems that this is another attempt by *Employee G* and *Employee C* to hurt a Muslim's credibility and name."
- Exhibit 3, Tab 18, p. 32, October 29, 2009: "It is believed that the nature of the complaint of *Employee C*, the actions and inactions of *Employee G* is based on a prejudice and preconceived judgment toward Muslims."
- Exhibit 3, Tab 18, p. 34, October 30, 2009: "My name will never be published on the website and I will sue *Employee G* if it is published. This is another attack on Islam and Muslims. We know the very conservative views of *Employee G*. In his writings, he quoted John McCain who we now his views on Muslims and Islam, and his suggested foreign [sic] policy toward Muslims. In most of his speeches during the last presidential campaign, he referred to Islam as "radical Islam." *Employee G* seems to agree with his policies."
- Exhibit 3, Tab 18, p. 34, October 30, 2009: "*Employee C* made very selective comments that reflect her belief about Muslims and Islam such as (he showed his bias against women, manipulated facts, etc.). All her complaint seems to be based on her judgement on Muslims and Islam."
- Exhibit 14, Tab 14, p. 2, November 4, 2009: "The behaviour of *Employee G* and *Employee C* has caused me many problems...The complaint of *Employee C* to the complaints committee is misleading, and I believe is based on preconceived belief and judgment."

Breach No. 3.

S. 2(4)(a): A Member will conduct himself or herself towards other Members with courtesy and good faith

- Exhibit 3, Tab 14, p. 3, November 11, 2007: "You are a new *Particulars Deleted* ... [one would assume you would be more open to listen to the deficiency of the organization. Now I believe that your behavior is based on your perception of who I am and not what I have to say. We all know that stereotyping based on religious/ethnic background: In this case, he is a Muslim. If he raises issues, he must be angry, not worth to talk to or meet with (because he may be violent) and if he insists, we can intimidate him and accuse him by threatening us."
- Exhibit 3, Tab 2, p. 1, June 2, 2009: "Has *Student D* anything common with me? She doesn't even have a business degree or business experience, all she has been

doing since the beginning is opposing anything I say and write. In 90% of the cases, I just felt that she doesn't know what she is talking about, and I never showed it."

- Exhibit 3, Tab 18, p. 3, September 17, 2009: "Currently I am not in good standing and will never be in good standing with CMA Ontario as long as *Employee G* is *Particulars Deleted* of CMA Ontario. I did not and will not pay any fees."
- Exhibit 3, Tab 18, p. 1, September 17, 2009: "I will not accept any designation, or certificate or document signed by *Employee G*. So I am not a member of CMA Ontario and will never be a member as long as he is *Particulars Deleted*. Therefore my name should not be used by CMA Ontario in any way."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "This man [*Employee G*] has an agenda the first time he saw my name and who I represent apparently because of his personal beliefs and past experiences."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "The operational ineffectiveness he [*Employee G*] created in CMA Ontario just in dealing with my case could have paid for hundreds of new articles to provide candidates in SLP..."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "I have been called confrontational and unprofessional when I raised a sample of these issues."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "*Employee G* is doing every thing [sic] possible to prevent me from meeting the board of governors."
- Exhibit 12, Tab 2, p.1, February 26, 2009: "As with regards to the CFO, yes I said "let's fire *Student A*" (not fry) and I was kidding. Actually I was going to tell it to him for fun."
- Exhibit 3, Tab 6, p. 1, December 13, 2006: "I did everything possible not to blame anyone even though I had these issues in mind. During the last examination, I was prepared and, unfortunately this time, I am not able to find anything that suggests that I would fail."

Breach No. 4.

S. 2(4)(g): A Member will not act maliciously or in any other way which may adversely reflect on the public or professional reputation or business of another Member

- Exhibit 3, Tab 3, p.1, March 23, 2009: "In my opinion, she is acting like an employee in a collection agency and not like a *Particulars Deleted* in a professional organization."
- Exhibit 3, Tab 3, p.1, March 23, 2009: "[U]fortunately you will not be able to attend the interactive session.' She knows how much I am respected by candidates and moderators, she wants to hurt my reputation, let her go ahead and

make the mistake of her life, and see how this matter will escalate and who and how many will hear about her behavior."

- Exhibit 3, Tab 18, p. 5, September 19, 2009: "Just one month before the end of the SLP program, he was made aware of the actions of *Employee C* who did everything to split the board report team and made me make the presentation on my own...She has no business degree and no formal education in the topics discussed during the program, and wanted to control the team."
- Exhibit 3, Tab 18, p. 41, November 9, 2009: "As far as I am concerned, I consider you a dark spot in Canada history. If I know that there are only 5% of Canadians like you, I would leave the country during this week. We did not come to Canada to deal with people like you and to be treated this way. In dealing with you in the past two years, I have not seen any of the Canadian values that I and millions of Canadians came to Canada for."
- Exhibit 3, Tab 9, p. 1, April 15, 2007: "Now I am thinking that there are some incompetent markers who managed to identify candidates' names and/or candidates' marks are being changed."
- Exhibit 3, Tab 12, p. 1, October 9, 2007: "I also failed part two because the first marker apparently did not have the time to read my paper properly... We all know that the first marker did not do his job, the auditor wanted to cover up and you did not want to pursue it and stand up for the candidates, instead you chose politics with an email thanking me to write the exam again."
- Exhibit 3, Tab 12, p.1, October 9, 2007: "I do not need to remind you of the issues with *Employee J*. I once had an argument with this lady on the phone. It never occurred to me that she would send me the wrong address on the exam day....Recently she left me a provocative message...about deadlines even though [sic] I sent the cheque in the beginning of August."
- Exhibit 3, Tab 12, p. 1, October 9, 2007: "[A]fter an accelerated program test...I found *Employee H* looking at my examination paper."
- Exhibit 3, Tab 13, p. 3, October 21, 2007: "The email you sent me on May 4, 2007, was a reply to my email and I considered as 'another attempt to do politics and avoid the real issues.'"
- Exhibit 3, Tab 14, p. 1, October 30, 2007: "I will call your new *Particulars Deleted*; however I will hold *Employee E* responsible for all my problems with CMA Ontario. She knows that I was aware of her goals all along."
- Exhibit 3, Tab 14, p.3, November 11, 2007: "I am sick of this *Employee E* and her politics...I know now what her agenda was."

- Exhibit 3, Tab 15, p. 1, December 23, 2007: "[E]ither they advise their staff to stop challenging me and stop this provocation...If they do not reply, I will escalate..."
- Exhibit 3, Tab 17, p. 1, June 2, 2008: "The marker is becoming more and more aggressive in each assignment...I will continue to monitor the comments of this marker."
- Exhibit 3, Tab 17, p. 3, July 2, 2008: "It will come a time when I will be fed up with all these politics, CMA Ontario management are aware, that if that day comes, they will need to prepare me a cheque and refund me \$50 on each \$1 I paid them."
- Exhibit 12, Tab 2, p.1, February 26, 2009: "As with regards to the CFO, yes I said "let's fire *Student A*" (not fry) and I was kidding. Actually I was going to tell it to him for fun."
- Exhibit 12, Tab 2, p. 5, February 27, 2009: "Just you know: I will not be able to attend meetings at *Student D*'s place...This shouldn't be read by all means that I am creating tensions in the group, but just to help one member curb her behavior that I think is controlling and to help her become more open to others' ideas and feedback."
- Exhibit 3, Tab 3, p. 1, March 23, 2009: "If this individual (*Employee C*) is not going to stop disrespecting me, I will consider her behavior encouraged and meant to create another situation with me."
- Exhibit 3, Tab 2, p. 1, June 2, 2009: "Nobody can imagine the concessions I gave to have the work finished...Now it turns out that it was not even enough and it seems she [*Student D*] is supported by the moderators. After she failed in what she wants the first time, now she is trying something different."
- Exhibit 3, Tab 2, p. 5, June 5, 2009: "If my group was left alone, we would have handled it well."
- Exhibit 3, Tab 2, p. 5, June 5, 2009: "After I lowered my expectations to meet the deadline..."
- Exhibit 3, Tab 2, p. 5, June 5, 2009: "The moderators, the candidates in the large and my own group know that my knowledge of the topics discussed is much better than both of them. Some candidates even asked me that I should be the moderator (indeed I would have prepared candidates much better)..."
- Exhibit 3, Tab 2, p. 5, June 5, 2009: "They [moderators] avoided any "confrontation" with me during the program because they were concerned that I may ask them questions or embarrass them in front of candidates. Professionals and wise people don't do that."

- Exhibit 3, Tab 2, p. 5, June 5, 2009: "...[T]he program delivery and the moderators' performance were below my expectations...but I never showed my disappointment to them."
- Exhibit 3, Tab 2, p. 5, June 5, 2009: "I have been managing the damage they were causing to this group since the end of the program until 2 days ago. I asked the team to go for a dinner, I told them to focus on our goals. I let them decide on almost everything. I provided them with all what they asked for. Everything was going as expected until they got the silent approval from the moderators to not pay attention at my suggestions."
- Exhibit 3, Tab 18, p. 3, September 17, 2009: "Currently I am not in good standing and will never be in good standing with CMA Ontario as long as *Employee G* is *Particulars Deleted* of CMA Ontario. I did not and will not pay any fees."
- Exhibit 3, Tab 18, p. 1, September 17, 2009: "I will not accept any designation, or certificate or document signed by *Employee G*. So I am not a member of CMA Ontario and will never be a member as long as he is *Particulars Deleted*. Therefore my name should not be used by CMA Ontario in any way."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "This man [*Employee G*] has an agenda the first time he saw my name and who I represent apparently because of his personal beliefs and past experiences."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "The operational ineffectiveness he [*Employee G*] created in CMA Ontario just in dealing with my case could have paid for hundreds of new articles to provide candidates in SLP..."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "I have been called confrontational and unprofessional when I raised a sample of these issues."
- Exhibit 3, Tab 18, p.1, September 17, 2009: "*Employee G* is doing every thing [sic] possible to prevent me from meeting the board of governors."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "I do not have any more patience with *Employee G*, and I decided that I am done with him. Almost two years I have been trying to work with him. I have tried everything."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "*Employee G* directed the staff against me and still wants to waste my time in lengthy process."
- Exhibit 3, Tab 18, p. 5, September 19, 2009: "Just one month before the end of the SLP program, he was made aware of the actions of *Employee C* who did everything to split the board report team and made me make the presentation on my own...She has no business degree and no formal education in the topics discussed during the program, and wanted to control the team."

- Exhibit 3, Tab 18, p. 5, September 19, 2009: "Once I wrote to *Employee G* that his actions led me to interpret them that he is stereotyping against because I am Muslim. We all know the stereotype that exists. He never replied to me, apologize or clarify his position."
- Exhibit 3, Tab 18 p. 10, October 2, 2009: We know the directions of *Employee G* and the pressure you are under. From my experience with him, he would do everything to stop me meeting anyone from the board of governors or speaking up. Many Muslims and more and more decent leaders know that these practices will never succeed...People will ultimately speak out and will find who will listen, and nothing will be accomplished as long as people would not be given the chance to speak."
- Exhibit 3, Tab 18, p. 10, October 2, 2009: "The cost of Human [sic] capital that he allowed to be wasted in this case is already high and could have been used to improve the programs delivery and provide candidates with updated materials and publications, and leave me alone."
- Exhibit 3, Tab 18, p. 23, October 16, 2009: "If that call needed to be made, it should have been made either by *Particulars Deleted* or *Particulars Deleted*. Is *Employee C* following proper professional standards? She made up a complaint against me, she knows my position on her work and promotion, and she is still calling people and bringing my name."

Breach No. 5.

S. 2(5)(a): A Member will at all times maintain the standards of competence expressed by the Board from time to time.

- Exhibit 3, Tab 14, p.3, November 11, 2007: "I am sick of this *Employee E* and her politics ... I know now what her agenda was."
- Exhibit 3, Tab 14, p. 3, November 11, 2007: "You are a new *Particulars Deleted* ...[one would assume you would be more open to listen to the deficiency of the organization. Now I believe that your behavior is based on your perception of who I am and not what I have to say. We all know that stereotyping based on religious/ethnic background: In this case, he is a Muslim. If he raises issues, he must be angry, not worth to talk to or meet with (because he may be violent) and if he insists, we can intimidate him and accuse him by threatening us."
- Exhibit 3, Tab 14, p. 3, November 11, 2007: "I am passing the last entrance exam and probably you know that I passed, that's why you want me to sign the release before few days of publishing the results. Another attempt to fail me and avoid facing the issues I raised."
- Exhibit 3, Tab 9, p. 1, April 15, 2007: "Now I am thinking that there are some incompetent markers who managed to identify candidates' names and/or candidates' marks are being changed."

- Exhibit 3, Tab 12, p. 1, October 9, 2007: "I also failed part two because the first marker apparently did not have the time to read my paper properly... We all know that the first marker did not do his job, the auditor wanted to cover up and you did not want to pursue it and stand up for the candidates, instead you chose politics with an email thanking me to write the exam again."
- Exhibit 3, Tab 14, p. 1, October 30, 2007: "I will call your new *Particulars Deleted*; however I will hold *Employee E* responsible for all my problems with CMA Ontario. She knows that I was aware of her goals all along."
- Exhibit 3, Tab 15, p. 1, December 23, 2007: "[E]ither they advise their staff to stop challenging me and stop this provocation... If they do not reply, I will escalate..."
- Exhibit 3, Tab 4, p. 3, December 11, 2004: claim that *Employee H* was rude to him and "this was a case of discrimination".
- Exhibit 3, Tab 4, p.1, March 16, 2006: staff member writes that Mr. Bin Slama "has accused us of being rude, complaisant in our jobs amongst other things."
- Exhibit 3, Tab 6, p. 1, December 13, 2006: "During my dealings with CMA Ontario, I always had problems with *Employee J*...[she] provided me the wrong address...sent me the materials just 3 weeks before the October 2006 Entrance Examination...did not give me any opportunity to trust her."
- Exhibit 3, Tab 7, p. 2, December 19, 2006: Mr. Bin Slama on several occasions during telephone conversations made the allegation that someone in the CMA Ontario office manipulated his examination results.
- Exhibit 12, Tab 2, p. 3, April 28, 2007: ""During the discussion with my team. I did not notice any effort from you to understand and resolve the issue. You have *Student D* who is not interested in any article, or external research and is doing politics in the group because of a situation happened with her."
- Exhibit 3, Tab 17, p. 1, June 2, 2008: "I have major problems with three persons from CMA Ontario, *Employee G*, *Employee E* and *Employee D*. They disrespected me and gave me hard time for the last two years...I realized that *Employee G* and *Employee E* are stereotyping me."
- Exhibit 3, Tab 17, p. 1, June 2, 2008: "[T]hese three persons from CMA Ontario...just do not want to leave me alone."
- Exhibit 3, Tab 17, p. 3, July 2, 2008: "I know it is the rule: When Ridha Bin Slama asks for a review, every possible thing should be done to not change the mark."

- Exhibit 12, Tab 2, p.1, February 26, 2009: "As with regards to the CFO, yes I said "let's fire *Student A*" (not fry) and I was kidding. Actually I was going to tell it to him for fun."
- Exhibit 3, Tab 2, p. 2, June 2, 2009: "Has *Student D* anything common with me? She doesn't even have a business degree or business experience, all she has been doing since the beginning is opposing anything I say and write. In 90% of the cases, I just felt that she doesn't know what she is talking about, and I never showed it."
- Exhibit 3, Tab 18, p. 6: "*Employee G* directed the staff against me and still wants to waste my time in lengthy process."
- Exhibit 3, Tab 18, p. 6: "Once I wrote to *Employee G* that his actions led me to interpret them that he is stereotyping against because I am Muslim. We all know the stereotype that exists. He never replied to me, apologize or clarify his position."