

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Arefin Raisa Khan

Heard on: Tuesday, 10 December 2019

Location: The Adelphi, 1-11 John Adam Street, London WC2N 6AU

Committee: Mrs Kathryn Douglas (Chair)
Mr Trevor Salmon (Accountant)
Mr Barry Picken (Lay)

Legal Adviser: Mr Iain Ross

Persons present

and capacity: Miss Harriet Gilchrist (Counsel on behalf of ACCA)
Miss Rachael Davies (Hearings Officer)

Observer: Ms Catherine Brown (Trainee Lay Panellist)
Mr Andrew Skelton (Trainee Lay Panellist)

Summary: **Student removed from ACCA student register and pay costs of £6,600.00. Any future application for membership be considered by the Admissions and Licensing Committee.**

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PRELIMINARY APPLICATIONS/SERVICE OF PAPERS

1. ACCA was represented by Miss Harriet Gilchrist. Miss Khan was not present and was not represented. The Committee had a bundle of documents numbered pages 1-55. The Committee also had a service bundle, numbered 1-14, and a Costs Schedule numbered pages 1 -5.

PROCEEDING IN ABSENCE

2. Ms Gilchrist applied for the hearing to proceed in Miss Khan's absence. The Committee noted that notice of this hearing was sent to Miss Khan by email, dated 7 November 2019, and was not sent by post. The Committee noted that the email was delivered to Miss Khan's registered email address on 7 November 2019. The Committee was also referred to various emails sent to Miss Khan which had been opened. In the circumstances, the Committee was satisfied that notice of this hearing had been properly served
3. The Committee received and accepted the advice of the Legal Adviser that the Committee could proceed in Miss Khan's absence if, having had regard to the factors detailed in the cases of *R v Hayward* and *GMC v Adeogba*, and having exercised the utmost care and caution, it determined that it was appropriate to do so.
4. The Committee noted that Miss Khan has not engaged with these proceedings and had not responded to any communications from ACCA. The Committee was satisfied that Miss Khan had voluntarily absented herself, and that an adjournment would serve no useful purpose. In the circumstances, the Committee determined that it was in the public interest for the hearing to be heard expeditiously, to proceed in her absence.

ALLEGATION/BRIEF BACKGROUND

Allegation 1

(a) On 12 January 2019, Miss Arefin Raisa Khan, an ACCA student, caused or permitted one or more of the documents set out in Schedule A to be submitted to The Association of Chartered Certified Accountants (“ACCA”) which purported to have been issued by Anglia Ruskin University when, in fact, they had not.

(b) Miss Arefin Raisa Khan’s conduct in respect of 1(a) was:

- (i) Dishonest, in that she knew or did not care that one or more of the document/documents set out in Schedule A were false; or in the alternative
- (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2019) in that such conduct demonstrates a failure to be straightforward and honest

(c) By reason of her conduct in respect of any or all of the matters set out at 1(a) and/or 1(b) above, Miss Khan is guilty of misconduct pursuant to bye-law 8(a)(i)

5. On 5 November 2015, Miss Khan become a student member of ACCA. Her examination records show that she had failed Examinations in F6 Taxation in June 2016, F7 Financial Reporting in December 2016 and F6 Taxation in March 2017.
6. On 12 January 2019, Miss Khan sent an email to ACCA in which she stated that she had completed a BA Honours Degree in Financial Accounting at Anglia Ruskin University, and requested that she be granted exemptions in relation to the ACCA examinations F4, F5, F6, F7, F8 and F9 papers, on the basis of her qualifications.

7. As a result of a suspicion regarding the authenticity of the documents submitted by Miss Khan, the certificate and transcript submitted by Miss Khan were sent to Anglia Ruskin University for authentication. On 25 February 2019, ACCA received confirmation from Anglia Ruskin University that the documents submitted to ACCA by Miss Khan had been forged, and related to a different student who had graduated in 2013.
8. On 10 April 2019, ACCA's Investigations Officer wrote to Miss Khan at her registered email address, with a list of questions to be answered regarding the documents submitted by her with her application for exemptions. There were also follow-up emails sent to Miss Khan by ACCA, dated 25 April 2019 and 10 May 2019, in which Miss Khan was warned that a failure to co-operate with ACCA's investigation could result in an additional disciplinary allegation being brought against her.

DECISION ON FACTS/ALLEGATIONS AND REASONS

9. The Committee heard submissions from Miss Gilchrist, who referred it to the evidence relied on by the ACCA. The Committee was presented with no evidence from Miss Khan.
10. In relation to Allegation 1(a), the Committee had regard to the clear evidence presented to it in the witness statements, that the documents had been submitted to ACCA by Miss Khan as part of an application for exemptions from ACCA examinations. The Committee was also presented with clear evidence that ACCA had sought verification of the documents from Anglia Ruskin University, who confirmed that they were false in that Miss Khan had never been a student there, and that the ID number used related to another student who had graduated in February 2013.
11. Accordingly, the Committee was satisfied on the balance of probabilities that the documents submitted to ACCA in her application for exemptions were false, and that Miss Khan caused or permitted these false documents to be submitted to ACCA.

12. The Committee was satisfied that the submission of false documents to ACCA with the purpose of obtaining exemptions from examinations, including some which she had previously failed, would obviously be regarded by ordinary decent people as dishonest and was dishonest. Accordingly, the Committee found Allegation 1(b)(i) proved, and did not consider the alternative Allegation 1(b)(ii).
13. The Committee was satisfied that the matters found proved were very serious and brought discredit to Miss Khan and to ACCA and the Profession, and amounted to misconduct. The Committee was in no doubt that submitting false documents to obtain examination exemptions would be regarded as deplorable. Accordingly, the Committee found Allegation 1(c) proved.

SANCTION AND REASONS

14. The Committee had regard to the nature and seriousness of Miss Khan's misconduct. The Committee regarded, as aggravating factors, the fact that having failed examinations, Miss Khan deliberately submitted false documents, thereby advancing an application for examination exemptions to which she was not entitled. Her conduct was deliberate and planned, and had the potential to cause significant harm to the public. The matter is also aggravated by Miss Khan's failure to co-operate with the investigation into her alleged wrongdoing, thereby prolonging matters.
15. The Committee regarded Miss Khan's lack of any previous disciplinary findings as a mitigating factor, albeit one which deserved very little weight in the circumstances.
16. The Committee took into account the Guidance for Disciplinary Sanctions (GDS), dated 1 January 2019, in particular sections C5 and E2. It had regard to its duty to act in the public interest, to maintain the reputation of the profession and uphold proper standards of conduct. The Committee concluded that the misconduct in this case was very serious and had the potential to undermine public confidence in the profession and ACCA. The Committee was presented with no evidence of any insight or remorse. The Committee considered that the misconduct in this case

could not be dealt with adequately by way of admonishment, reprimand or severe reprimand.

17. Having taken all the circumstances of the case into account, and having carefully considered the factors applicable to removal, the Committee concluded that the only appropriate and proportionate sanction was removal from the student register. The Committee did not consider it necessary to set a minimum period of exclusion beyond the standard 12 months, but noted that any future application for membership by Miss Khan would be considered by the Admissions and Licensing Committee.

COSTS AND REASONS

18. ACCA applied for costs in the sum of £7,458.58. Given that the hearing was completed in less than a full day, the Committee determined that the Case Presenter's costs ought to be reduced by 4 hours and the Hearing Officer's costs by 3 hours. Accordingly, the Committee deemed a reasonable amount to be claimed was £6,600.00. The Committee was not provided with any up to date information as to Miss Khan's ability, or otherwise, to pay this amount. Accordingly, the Committee ordered that Miss Khan pay costs to ACCA in the sum of £6,600.00.

EFFECTIVE DATE OF ORDER

19. The Committee did not deem it necessary to make an immediate order. The Committee's Order will take effect after the appeal period.

Mrs Kathryn Douglas
Chair
10 December 2019