

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Mr Hassan Ali Hassan

**Heard on:** Thursday, 31 October 2019

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

**Committee:** Mr Ian Ridd (Chairman)  
Mr Edward Weiss (Accountant)  
Mr Alastair Papps (Lay)

**Legal Adviser:** Mr Andrew Granville-Stafford (Legal Adviser)

**Persons present  
and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Miss Geraldine Murray (Hearings Officer)

**Observers:** Ms Rachel O Connell (New Panel Observer)  
Mr Martin Winter (New Panel Observer)

**Summary** Removed from the student register  
Allegations 1(a), 1(b)(i) and 1(c) found proved  
Costs of £1,500

#### ACCA



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## **PRELIMINARY**

1. The Disciplinary Committee of ACCA, ('the Committee'), convened to consider a report concerning Mr Hassan Ali Hassan. Mr Hassan is a student member of ACCA and is resident in Kenya.
2. The Committee had before it a bundle of papers submitted electronically (pages 1 to 86) and three service bundles (pages 1 to 7, pages 1 to 4 and pages 1 to 7).
3. Mr Hassan did not attend the hearing, and was not represented.
4. Pursuant to its powers to regulate the hearings process, in accordance with Appendix 1 of the Regulatory Board and Committee Regulations, and Regulation 12(1) of the Complaints and Disciplinary Regulations ('CDR'), the Committee heard Mr Hassan's case at the same time as the linked case of Person A.

## **PROCEEDING IN ABSENCE**

5. The Committee was satisfied that notice of today's hearing was sent to Mr Hassan, by email to his notified email address on 30 September 2019. The Committee had sight of a delivery receipt, which confirmed delivery of the email.
6. A further email was sent to Mr Hassan on 25 October 2019, asking him to confirm whether he intended to attend the hearing, and saying that he could participate by video or telephone link if he could not attend in person. There has been no response from Mr Hassan to either email. Mr Hassan had not engaged with ACCA since his email of 7 May 2019, (see paragraph 18 below), in which he made admissions to the allegation.
7. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the CDR as to service had been complied with.

8. The Committee went on consider whether to proceed in the absence of Mr Hassan. The Committee bore in mind that the discretion to do so must be exercised with care, and in light of the public interest in dealing with matters such as this fairly, economically and expeditiously.
9. The Committee was satisfied Mr Hassan should be deemed to be aware of this hearing, and deemed to have chosen not to take part. He had not availed himself of the opportunity to participate in the hearing by telephone or video link. The Committee considered that, in the interests of justice, the hearing should proceed in Mr Hassan's absence. The Committee considered that no useful purpose would be served by adjourning this hearing, as there was no reason to think he would participate if the case were relisted. There was a clear public interest in the Committee's view in proceeding in Mr Hassan's absence, particularly bearing in mind the serious nature of the allegation he faced.

#### **ALLEGATIONS AND BRIEF BACKGROUND**

10. The allegations against Mr Hassan were as follows:

##### Allegation 1

(a) Mr Hassan Ali Hassan attempted to deceive the exam co-ordinator, by giving false or misleading information to him as to his identity, before and in connection with an exam on 11 August 2018 at Strathmore University CBE Centre.

(b) Mr Hassan Ali Hassan's conduct above was:

- (i) Dishonest, in that he attempted to deceive the exam co-ordinator
- (ii) Contrary to the fundamental principle of integrity, as applicable in 2018 in that such conduct demonstrates a failure to be straightforward and honest.

(iii) By reason of his conduct, Mr Hassan Ali Hassan is guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at (a) and (b) above.

11. Mr Hassan first registered as an ACCA student on 30 May 2018. In June 2018, he sat and passed the F3 exam, (now called FA Financial Accounting). In July 2018, he passed a further exam, the AB Accountant in Business examination, (formerly known as the F1 examination).

12. Person A is also an ACCA student, having first registered on 25 May 2018. He sat, and passed, the AB Accountant in Business examination on 4 August 2018. He registered to sit the F3 exam, at Strathmore University Computer Based Exam ('CBE') centre in Kenya, on 11 August 2018.

13. ACCA's case is that Mr Hassan and Person A agreed with each other that Mr Hassan would sit the F3 exam pretending to be Person A. Pursuant to that agreement, Mr Hassan attended the Strathmore University CBE centre on 11 August 2018, and claimed he was Person A.

14. However, the exam co-ordinator, Person B, noticed that Mr Hassan's appearance and details differed from those on the University's system. Person B says, that although Mr Hassan initially insisted he was Person A, he later confirmed he was impersonating Person A.

15. As a result, Person B did not generate an exam token, and Mr Hassan was not allowed to sit the exam. Person B asked Mr Hassan to contact Person A, and got both students to provide a statement about the incident.

16. Person A provided a statement to Person B the same day, in the form of a 'Letter of apology', in which he said as follows:

*'I . . . hereby sincerely apologize for a mistake that I have committed. I sent my friend to do the exam (F3) that I booked. I did this because of examination panic and I was not ready for it because had*

*lost confidence [PRIVATE] I believe that 'human is to err' and I also believe that you will give me another chance to correct myself. It is my first time to do it.*

*I am a student who has a clear record and this is my first mistake so I apologize for that and as a human I am very regretful and look forward to a positive future if you accept my sincere apologies.'*

17. Mr Hassan also provided a statement to Person B the same day saying:

*'I am Hassan Ali, friend to Person A, who asked me to do the exam for him. Unfortunately it was not successful. He advised [sic] me to do on his behalf after a long begging I had to accept since we are friends. Now I want to admit it was mistake [sic] done against both academic and Strathmore. To whom it may concern, I please beg your pardon for sure it is not a minor mistake.'*

18. ACCA's investigations department sent correspondence to Mr Hassan on 24 September 2018, 16 October 2018 and 9 April 2019. Mr Hassan replied on 7 May 2019 saying:

*' . . . it is true I attempted to do the exam on behalf of Person A and tried to deceive the supervisor but before I sat for the exam I was caught by the supervisor and I realised it was a mistake and am really very sorry for that and am apologizing for that and I promise it will never happen again.'*

19. ACCA also relied on an email sent by Person A to ACCA, in which he said:

*'I have received the email you sent me as a report of the complaint against me. . . After further investigation, I came to realise that what I did was a great mistake. . . I know there are disciplinary actions that must be taken to ensure that I don't repeat the mistake but please consider the situation I was in. . .'*

## **DECISION ON ALLEGATIONS AND REASONS**

20. The Committee considered the documents before it, the submissions of Mr Jowett on behalf of ACCA, and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA, and the standard to be applied is proof on the balance of probabilities.

### Allegation 1(a)

21. The Committee was satisfied on the evidence of the exam co-ordinator, and Mr Hassan's admissions made both on the day and subsequently, that, on 11 August 2018, he had impersonated Person A, and attempted to deceive the exam co-ordinator, in order to sit the F3 exam for his friend. These admissions were supported by admissions Person A himself had made both to the University and ACCA.

22. The Committee therefore found Allegation (1)(a) proved.

### Allegation 1(b)

23. The Committee considered Allegation 1(b)(i), which alleges that Mr Hassan's conduct was dishonest.

24. Having found in relation to Allegation 1(a) that Mr Hassan had impersonated Person A, and had attempted to deceive the exam co-ordinator, there was no doubt in the Committee's view that this was dishonest, and would be regarded by ordinary and decent people as such. Having carefully applied the test in *Ivey v Genting*, the Committee was satisfied that ACCA had proved Mr Hassan's conduct was dishonest.

25. Accordingly, it found Allegation 1(b)(i) proved, and there was no need for it to consider the alternative in Allegation 1(b)(ii).

### Allegation 1(c)

26. Dishonestly attempting to sit a professional exam on behalf of another student is a deception, and clearly brings discredit to Mr Hassan, and the profession of accountancy. The Committee was in no doubt that this amounted to misconduct. Allegation 1(c) was found proved.

### **SANCTION AND REASONS**

27. The Committee considered what sanction, if any, to impose, taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS'), and in particular paragraph E2 and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive, but to protect the public, maintain confidence in the profession, and declare and uphold proper standards of conduct and behaviour. Having found that Mr Hassan's dishonest actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee, therefore, considered the available sanctions in ascending order of seriousness.

28. The Committee took into account that no previous findings had been made against Mr Hassan. It gave him credit for his admissions to the University, and to ACCA.

29. The Committee accepted that he had been put under considerable pressure by Person A to sit the exam for him. However, he had taken part in a dishonest enterprise, and one which was designed to subvert the professional examination process.

30. The public interest would not be met by an admonishment, reprimand or severe reprimand. These sanctions, in the Committee's view, would fail to mark the seriousness of the offending, striking as it does at the integrity of the examination system.

31. Mr Hassan's actions were not only a very serious departure from proper and acceptable standards, but were deliberate. Furthermore, his actions were

dishonest. The Committee did not feel that any order which allowed Mr Hassan to retain his student membership of ACCA could possibly be justified.

32. Therefore, the Committee made an order under CDR 13(4)(c) of the Disciplinary Regulations removing Mr Hassan from the student register.

33. The Committee did not consider that the public interest in this case required it to additionally make an order under CDR 13(4)(c), restricting Mr Hassan's right to apply for readmission beyond the normal minimum period.

#### **COSTS AND REASONS**

34. ACCA applied for costs against Mr Hassan in the sum of £7,031.50. The application was supported by a schedule, providing a breakdown of the costs incurred by ACCA in connection with the hearing.

35. The Committee found that there was no reason, in principle, not to make an order for costs in ACCA's favour. Mr Jowett accepted some reduction may be appropriate, as the hearing had not lasted a full day, and as there had been some duplication of work, as the file had been transferred between Investigation Officers. He also accepted there should be an apportionment of the fixed costs, to reflect the fact that Mr Hassan and Person A's cases had been heard together.

36. The Committee did not have any information about Mr Hassan's financial circumstances, but accepted that given his age, and status as a student in Kenya, his means are likely to be limited.

37. In all the circumstances, the Committee ordered Mr Hassan to pay ACCA's costs in the sum of £1,500.



## **EFFECTIVE DATE OF ORDER**

38. The order will come into effect from the date of expiry of the appeal period, namely, after 21 days from service of this written statement of the Committee's reasons for its decision, unless Mr Hassan gives notice of appeal in accordance with the Appeal Regulations, prior to that date.

**Mr Ian Ridd  
Chairman  
31 October 2019**