

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Awais Mannan

**Heard on:** Tuesday, 21 January 2020

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

**Committee:** HH Suzan Matthews QC (Chair)  
Ms Fiona MacNamara (Accountant)  
Ms Samantha Lipkowska (Lay)

**Legal Adviser:** Mr Andrew Granville Stafford

**Persons present**

**and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Mr Jonathan Lionel (Hearings Officer)

**Observers:** None

**Outcome:** Allegations 1(a), 1(b)(i) and 1(c) proved  
Removed from the student register with immediate  
effect.

**Costs:** £4,500

## **INTRODUCTION AND PRELIMINARY MATTERS**

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Mr Awais Mannan.
2. The Committee had before it a bundle of documents (pages 1 to 56), a service bundle (16 pages) and an additional bundle (4 pages).
3. Mr Jowett applied under Regulation 10(5) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') to amend Allegation 1(a) to delete the words 'an ACCA student'. ACCA's case was that the documents in question were submitted in support of Mr Mannan's application for student membership, but he did not actually become a student member until after they had been submitted. The Committee considered no prejudice would be caused to Mr Mannan by the amendment and granted the application.

## **PROCEEDING IN ABSENCE**

4. Mr Mannan did not attend the hearing and was not represented.
5. Notice of today's hearing was sent by email to Mr Mannan on 19 December 2019 to his registered email address. The notice contained a link providing the member with access to the documents required by regulation 10(1)(b) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR').
6. On 26 December, Mr Mannan replied by email saying:

*'Greetings Sir/Madam, The Password you sent for the secure link is incorrect. So Kindly can you send me the correct password so I can get access to the secure link to find the documents which you have sent in previous Email. Thanks, Regards Awais Mannan'*

7. A further link and password was sent to Mr Mannan on 10 January 2020, There has been no further response from Mr Mannan.
8. Mr Jowett submitted that service had been effected in accordance with CDR 10(1) and 22. He said there was no reason to think the link was not valid, and the Committee was told that the apparent failure to open the first link may, as a matter of experience, be due to user error such as entering it in lower rather than uppercase.

9. The first issue for the Committee was whether, using the word in CDR 10(1)(a), the appropriate documents had been 'provided' to Mr Mannan more than 28 days before the hearing. The Committee accepted that it was not necessary for ACCA to prove he had in fact accessed the documents in the link.
10. The Committee was told the password was automatically generated. The Committee had sight of the emails both sending the link and the password dated 19 December 2019. In the Committee's view it was reasonable to infer that the password was valid. The Committee therefore found that appropriate notice had been provided by virtue of the email and link sent on 19 December 2019.
11. The Committee was accordingly satisfied that the requirements of Regulations 10(1) and 22(5) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.
12. The Committee went on consider whether to proceed in the absence of Mr Mannan. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.
13. Mr Mannan has known of these allegations since August 2019. Given the lack of engagement by Mr Mannan with the investigation, the Committee considered that no useful purpose would be served by an adjournment. He has known about this hearing since 19 December 2019. He has not applied for an adjournment and, in the Committee's view, has effectively waived his right to attend. He was offered attendance by videolink or telephone, the costs of which would have been met by ACCA.
14. Bearing in mind the public interest in proceeding with a serious allegation such as this, where it is alleged a student has provided false documentation to his Regulator, the Committee decided it was appropriate to proceed in the absence

## **ALLEGATIONS AND BRIEF BACKGROUND**

15. The allegations faced by Mr Mannan as amended were as follows.

### Allegation 1

- (a) On 30 December 2015, Mr Awais Mannan 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 the Institute of Chartered Accountants of Pakistan (ICAP) when, in fact, they had not;

(b) Mr Awais Mannan's conduct in respect of 1(a) was:

(i) Dishonest, in that he knew the documents, set out in Schedule A, were false, and that he caused or permitted them to be submitted to ACCA in order to gain exemptions he was not entitled to; or in the alternative

(ii) Contrary to the Fundamental Principle of Integrity, as applicable in 2015 / 2016 in that such conduct demonstrates a failure to be straightforward and honest;

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

16. Mr Mannan became a student member of ACCA on 2 January 2016.
17. ACCA's case was that on 30 December 2015, Mr Mannan submitted false documents to ACCA in support of his application for student membership. The documents in question were purportedly issued by the Institute of Chartered Accountants of Pakistan ('ICAP'). They purport to show that Mr Mannan had passed the ICAP Foundation Examination in March 2008 and the Intermediate Examination in September 2009.
18. Also submitted with the application were a copy of Mr Mannan's Pakistan Identity Card and a passport style photo.
19. As a result of submitting the documents in question, Mr Mannan was granted exemption from foundation examinations F1 to F9 inclusive.
20. ACCA relied on a letter from Mr A, Director of Exemptions of ICAP, dated 15 April 2019, confirming the documents were false.
21. On 10 June 2019, ACCA wrote to Mr Mannan by email to his registered email address to seek his comments in relation to the investigation

22. Chaser correspondence was sent to him on 25 June 2019 and 22 July 2019, again to his registered e-mail address. No reply has been received from Mr Mannan.
23. On 16 August 2019, ACCA's Investigations Officer emailed Mr Mannan to inform him the matter had been referred to the independent Assessor. Although no reply has been received, the database shows the email was opened on 20 August 2019.
24. The only communication received from Mr Mannan is the email regarding the link password on 26 December 2019, referred to in paragraph 6 above.

### **DECISIONS ON ALLEGATIONS AND REASONS**

25. 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.
26. The key issue for the Committee in respect of Allegation 1(a) was whether it could be satisfied, on the evidence, that Mr Mannan had caused or permitted those documents to be submitted in support of his membership and exemption application.
27. The Committee was satisfied that he had for the following reasons. The only person who could conceivably benefit from the submission of false documents was Mr Mannan. The submission was accompanied by a copy of his Pakistan Identity Card, and it is reasonable to infer therefore that the application must either have been made by him or with his participation.
28. Accordingly the Committee found Allegation 1(a) proved.
29. There is no doubt that submitting false certificates to gain exemptions from professional examinations is dishonest and would be so regarded by honest and reasonable members of the public. Dishonesty in relation to professional examinations brings discredit on the student, the profession and the Association. The Committee was quite satisfied that Mr Mannan's actions in relation to his application for exemptions amounted to misconduct.
30. The Committee therefore found Allegation 1(b)(i) and 1(c) proved.

## **SANCTION AND REASONS**

31. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions 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. It took into account the submissions of Mr Jowett and the advice of the Legal Adviser.
32. Having found that Mr Mannan's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee then considered the available sanctions in ascending order of seriousness.
33. The Committee took into account that no previous disciplinary findings had been made against Mr Mannan during his time as a student. There was nothing else it could take into account by way of mitigation. In the absence of engagement from Mr Mannan, there was no evidence of insight, apology or, indeed, any acceptance of wrongdoing on his part.
34. Dishonesty is a serious offence for any student or member of a professional association. In this case, Mr Mannan submitted three false documents to gain exemptions from professional examinations. In the Committee's view, neither admonishment nor reprimand would mark the gravity of this misconduct. A severe reprimand would not be appropriate and proportionate, given the deliberate nature of the conduct and the risk to the public.
35. The Committee was satisfied that Mr Mannan's misconduct was so serious that no order less than exclusion would be appropriate. Therefore, pursuant to CDR 13(4)(c), the Committee orders that Mr Mannan be removed from the student register.
36. The Committee further ordered that no application for re-admission to the student register may be considered until the expiry of a period of five years from the effective date of the order.
37. The Committee further ordered, under CDR 13(10), that any application for membership be referred to the Admissions and Licensing Committee.

## **COSTS AND REASONS**

38. ACCA applied for costs in the sum of £6,736.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing (additional bundle pages 1 to 4). Mr Jowett accepted that some reduction was appropriate to reflect the time actually taken to conclude the case.
39. The Committee was satisfied that a costs order should be made in favour of ACCA. The Committee had no information as to Mr Mannan's means. It noted from the information it had that he appears to be in employment.
40. The Committee determined, in light of Mr Jowett's concession, that the appropriate order was that Mr Mannan pay ACCA's costs in the sum of £4,500.

## **EFFECTIVE DATE OF ORDER**

41. The Committee determined that it would be in the interests of the public for the order to take immediate effect. Therefore, pursuant to Regulation 20 of the Disciplinary Regulation, the order removing Mr Mannan from membership will take effect immediately.

**HH Suzan Matthews QC**  
**Chair**  
**21 January 2020**

