

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Fazal Akbar

**Heard on:** Thursday, 16 January 2020

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

**Committee:** Mrs Kathryn Douglas (Chair)  
Mr Martin Davis (Accountant)  
Mr Paul Moulder (Lay)

**Legal Adviser:** Mr Iain Ross (Legal Adviser)

#### Persons present

**and capacity:** Ms Georgia Luscombe (ACCA Case Presenter)  
Mr Jonathan Lionel (Hearings Officer)

**Observers:** Ms Nkechi Onwuachi (Trainee Hearings Officer).

**Outcome:** Student Removed from Register

**Costs:** £5,000.00

#### ACCA



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## **PRELIMINARY APPLICATIONS/SERVICE OF PAPERS**

1. ACCA was represented by Ms Georgia Luscombe. Mr Akhbar was not present and was not represented. The Committee had a bundle of documents numbered pages 1-50. The Committee also had a service bundle numbered 1-13, and a Costs Schedule numbered pages 1 -4.

## **PROCEEDING IN ABSENCE**

2. Ms Luscombe applied for the hearing to proceed in Mr Akbar's absence. The Committee noted that notice of this hearing was sent to Mr Akbar by email to his registered email address dated 11 December 2019. It was not sent by post. 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 Mr Akbar'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 Mr Akbar has not engaged with these proceedings. His only communication with ACCA was an email dated 1 August 2019 from a different email address, in which he requested another email and password.
5. The Committee was satisfied that Mr Akbar had voluntarily absented himself and that an adjournment would serve no useful purpose. In the circumstances, the Committee determined, given the seriousness of the matters alleged, that it was in the public interest for the hearing to be heard expeditiously and to proceed in Mr Akbar's absence.
6. Ms Luscombe applied to amend the allegations to correct two typing mistakes which the Committee considered did not cause any prejudice to Mr Akbar and allowed the amendment to be made.

## **ALLEGATION/BRIEF BACKGROUND**

### **Allegation 1**

- (a) On 15 May 2019, Mr Fazal Akbar, 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 University of South Africa when, in fact, they had not.
- (b) Mr Fazal Akbar's conduct in respect of 1(a) was:
  - (i) Dishonest, in that he knew the documents he submitted to ACCA described set out in Schedule A were false; or in the alternative
  - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2015/16) 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 Fazal Akbar is guilty of misconduct pursuant to bye-law 8(a)(i)
7. On 10 December 2015 Mr Akbar became a student member of ACCA. On 15 May 2019, Mr Akbar sent an email to ACCA in which he stated that he had completed a Bachelor of Accounting and requested that he be granted exemptions in relation to the ACCA examinations F5 and F8 papers on the basis of his degree. He attached the documents which purported to be a Bachelor of Accounting degree from the University of South Africa.
8. As a result of a suspicion regarding the authenticity of the documents submitted by Mr Akbar, the certificate and transcript submitted by Mr Akbar were sent to the University of South Africa for authentication. On 31 May 2019 ACCA received confirmation from a manager of the University of South Africa that the documents submitted to ACCA by Mr Akbar had been forged. Further, the manager of the University of South Africa also stated that he could not find any student by the name of Fazal Akbar had ever enrolled at the University of South Africa.
9. On 2 July 2019, ACCA's Investigations Officer wrote to Mr Akbar at his registered email address with a list of questions to be answered regarding the documents submitted by him with his application for exemptions. There were also follow-up emails sent to Mr Akbar by ACCA dated 17 July 2019 and 1 August 2019 in which Mr Akbar was warned that a failure to co-operate with ACCA's investigation could result in an additional disciplinary allegation being brought against him.

#### **DECISION ON FACTS/ALLEGATIONS AND REASONS**

10. The Committee heard submissions from Ms Luscombe, who referred it to the evidence relied on by the ACCA. The Committee was presented with no evidence from Mr Akbar.
11. In relation to Allegation 1(a), the Committee had regard to the clear evidence presented to it in the documents that had been submitted to ACCA by Mr Akbar, 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 the University of South Africa, who confirmed that they were false in that Mr Akbar had never been a student there and that no student by the name of Fazal Akbar had ever enrolled at the University of South Africa
12. Accordingly, the Committee was satisfied, on the balance of probabilities that the documents submitted to ACCA in his application for exemptions were false, and that Mr Akbar caused or permitted these false documents to be submitted to ACCA.
13. The Committee was satisfied that the submission of false documents to ACCA, with the purpose of obtaining exemptions from examinations, 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).

14. The Committee was satisfied that the matters found proved were very serious and brought discredit to Mr Akbar and to ACCA and the Profession, and amounted to misconduct. The Committee was in no doubt that submitting false documents to ACCA to obtain examination exemptions, would be regarded as deplorable. Accordingly, the Committee found Allegation 1(c) proved.

### **SANCTION AND REASONS**

15. The Committee had regard to the nature and seriousness of Mr Akbar's misconduct. The Committee regarded as aggravating factors the fact that Mr Akbar deliberately submitted false documents, thereby advancing an application for examination exemptions to which he was not entitled. His conduct was deliberate and planned, and had the potential to cause significant harm to the public. The matter is also aggravated by Mr Akbar's failure to co-operate with the investigation into his alleged wrongdoing, thereby prolonging matters.
16. The Committee regarded Mr Akbar's lack of any previous disciplinary findings as a mitigating factor, albeit one which deserved very little weight in the circumstances.
17. The Committee took into account the Guidance for Disciplinary Sanctions 1 January 2019 (GDS) in particular, section 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 or reprimand. Most of the factors set out in the Guidance which are relevant to a severe reprimand were not applicable.
18. 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 considered that such serious dishonesty in the absence of substantial mitigation was incompatible with continued registration. 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 Mr Akbar would be considered by the Admissions and Licensing Committee.

### **COSTS AND REASONS**

19. ACCA applied for costs in the sum of £6,799.50. Given that the hearing was completed in less than a full day, the Committee determined that the Case Presenter's and Hearings Officer's costs ought to be reduced. The Committee

deemed a reasonable amount to be claimed was £5,000.00. The Committee was not provided with any up to date information as to Mr Akbar's ability or otherwise to pay this amount. Accordingly, the Committee ordered that Mr Akbar pay costs to ACCA in the sum of £5,000.00.

#### **EFFECTIVE DATE OF ORDER**

20. 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**  
**16 January 2020**