

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Chrysanthi Alexandrou
Heard on:	Monday, 16 November 2020
Location: Adam	Remotely via ACCA Offices, The Adelphi, 1-11 John Street, London WC2N 6AU
Committee:	Mr Ian Ridd (chair Ms Beth Picton (Accountant) Mr Colin Childs (Lay)
Legal Adviser:	Mr David Marshall
Persons present	
And Capacity:	Mr Phillip Law (ACCA Case Presenter) Mr Jonathan Lionel (Hearings Officer)
Observers:	None
Summary:	Removed from the student register with immediate effect
Costs:	£5,500.00

1. The Committee heard an allegation of misconduct against Miss Alexandrou. Mr Law appeared for ACCA. Miss Alexandrou was not present and not represented.

PRELIMINARY APPLICATIONS/SERVICE OF PAPERS

2. The Committee was satisfied that Miss Alexandrou had been served with the documents required by Regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with Regulation 22. The required documents were contained in the papers before

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

the Committee. There was evidence that they were sent by email on 19 October 2020 to an email address notified by Miss Alexandrou to ACCA as an address for all correspondence. There was evidence that the email had been delivered to Miss Alexandrou's email account.

PROCEEDING IN ABSENCE

3. The Committee noted that ACCA had sent numerous emails to Miss Alexandrou since the investigation began. The Committee had no reason to doubt that Miss Alexandrou was aware that there were ACCA proceedings against her or that she knew the date and time of this hearing. She had not communicated with ACCA at all since the enquiry began and had not engaged with the process. The Committee was satisfied that she had voluntarily decided not to attend the hearing. The Committee considered that there was a strong public interest in ensuring that a hearing took place and that nothing would be gained by an adjournment. There was no reason to think that Miss Alexandrou would attend on a future occasion.
4. The Committee determined to proceed in Miss Alexandrou's absence.

APPLICATION TO AMEND

5. At the start of the hearing, Mr Law applied to amend the dates of the three letters referred to in Allegation 3. He said there was an obvious error. The dates set out were in September and October 2019. ACCA's investigation did not begin until in or after December 2019. The Committee was satisfied that the proposed amendment was simply to correct a slip and that Miss Alexandrou would not be prejudiced in the conduct of her defence by the proposed amendments.
6. The Committee decided to allow the amendments, which are indicated below.

ALLEGATION(S)/BRIEF BACKGROUND

7. The Committee was told that Miss Alexandrou was employed as an ACCA trainee by an accountancy firm in Cyprus ('Company A') from September 2017 to December 2019 when she resigned. At that time, the firm contacted ACCA to ask it to verify an 'Examination History Details' document which, they said, she had provided to them to show which ACCA exams she had passed. ACCA took the view that the document was false, and that Miss Alexandrou had not passed exams that were stated in that document to have been passed. ACCA then commenced an investigation but, it was alleged, Miss Alexandrou failed to respond to ACCA's letters and emails.
8. Miss Alexandrou, therefore, faced the following charges, as amended where underlined:

Allegation 1

1. *Miss Chrysanthi Alexandrou, who is registered with Association of Chartered Certified Accountants ('ACCA') as a student, submitted or caused to be submitted to Company A, a document bearing the title 'Examination History Details'(the 'Document') dated 05 December 2019 which contained false information in that it:*

1.1 Was not a document issued and/or created by the ACCA; and/or

1.2 Contained inaccurate information regarding:

1.2.1 One or more examination scores; and/or

1.2.2 One or more examination results.

Allegation 2

2. *Any and all of Miss Chrysanthi Alexandrou's conduct at Allegation 1 was:*
 - 2.1 *Dishonest, in that she:*
 - 2.1.1 *Knew that the Document was false and/or contained false information;*

2.1.2 *Deceived or attempted to deceive Company A by using the Document to misrepresent her examination results.*

2.2 *Contrary to the fundamental principle of integrity (as applicable in 2019) in that such conduct demonstrates a failure to be straightforward and honest.*

Allegation 3

3. *Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Chrysanthi Alexandrou failed to co-operate with an investigation in that she failed to respond to ACCA's correspondence dated:*

3.1 16 January 2020; and/or

3.2 14 February 2020; and/or

3.3 24 February 2020.

Allegation 4

4. *By reason of conduct Miss Chrysanthi Alexandrou is:*

4.1 *Guilty of misconduct pursuant to byelaw 8(a)(i) in relation to any or all of her conduct at Allegations 1 to 3; or in the alternative,*

4.2 *Liable to disciplinary action in relation to Allegation 3, pursuant to byelaw 8(a)(iii).*

DECISION ON FACTS/ALLEGATION(S) AND REASONS

9. The Committee did not receive any oral evidence. It considered a bundle of documents of 41 pages, which contained a witness statement from Person B, an ACCA employee, correspondence and records.

10. The Committee saw documents from Person A, a director of Company A. He said that Miss Alexandrou was employed by them as an ACCA trainee from 11 September 2017 to 10 December 2019. They routinely request examination history details from their trainees. He produced an 'Examination History Details'

document dated 05 December 2019 which he said Miss Alexandrou had supplied to the company, supposedly showing her examination results. He said that *'Following questioning about the authenticity ... Miss Alexandrou resigned from our company'*.

11. Person B was a *'Customer Operations Team Manager'* at ACCA. His duties included *'supporting our students through to affiliate status'*. He confirmed that Miss Alexandrou was a student of ACCA. He stated that the document she had apparently submitted to Company A did not correctly report her examination results. He produced what he said were the true Examination History Details, which were significantly different. The document dated 05 December 2019 showed five examination passes, when in fact Miss Alexandrou had failed all those exams. He said that the document dated 05 December 2019 had not been produced by ACCA and was not genuine.
12. The Committee accepted all the evidence presented. Miss Alexandrou had not responded to the allegations and the Committee did not know what her position was.
13. The Committee was satisfied that each of the facts set out in Allegation 1 had been proved. The Committee noted that the document dated 05 December contained details personal to Miss Alexandrou. It correctly listed the exams she had taken and their dates, although it misrepresented the results. The Committee had no doubt on the evidence that it was a bogus document and that it was Miss Alexandrou who was responsible for its production and submission to Company A. **The Committee found Allegation 1 proved in its entirety.**
14. Having found that Miss Alexandrou was responsible for the document dated 05 December 2019, the Committee had no doubt that she acted dishonestly. She must have known that it was false and seriously misleading. She was the only person who could benefit by the deception. She must have intended to deceive her employer in order to gain a personal benefit. It noted that when challenged by her employer, she immediately resigned her employment. The Committee was also satisfied that Miss Alexandrou's conduct breached the fundamental

principle of integrity. **The Committee found Allegation 2 proved in its entirety.**

15. The Committee considered the three letters referred to in Allegation 3. The letter dated 16 January 2020 informed Miss Alexandrou of an ACCA investigation and requested certain information by 13 February 2020. It made clear that she was under a duty to cooperate with the investigation and set out the relevant rule. There was no reply. The other two letters were reminders of her obligation to respond to ACCA. There was no reply to those letters. Miss Alexandrou has never provided any information to ACCA about this investigation. The Committee was satisfied that Miss Alexandrou was under a duty to cooperate with ACCA's investigation and that she had failed to do so. **The Committee found Allegation 3 proved in its entirety.**

16. The Committee considered that Miss Alexandrou's conduct in relation to the document dated 05 December 2019 clearly amounted to misconduct. It was a sustained and calculated act of dishonesty by Miss Alexandrou, committed for her own personal benefit. The Committee considered separately whether Miss Alexandrou's failure to cooperate with the investigation independently amounted to misconduct. It decided that it did. This was a serious allegation that required a response from the student. **The Committee found Allegation 4.1 proved.** Allegation 4.2 was in the alternative, so no finding was required.

SANCTION(S) AND REASONS

17. Having found misconduct, the Committee went on to consider what sanction, if any, to impose. The Committee took into account ACCA's Guidance for Disciplinary Sanctions and particularly sections E2 and C5.
18. The Committee first considered whether there were any mitigating or aggravating factors. Mr Law confirmed that Miss Alexandrou had no previous findings against her. However, the Committee did not regard that as a significantly mitigating factor since she had only been a student for about three years at the relevant time. There was no other mitigation. In particular, there was no indication that Miss Alexandrou had shown any insight or remorse.

19. With regard to aggravating factors, the Committee considered that this was a particularly serious case. It was a deliberate and sustained act of dishonesty. Her conduct in falsifying her exam results subverted the system of professional examination and showed a complete disregard for professional standards. The misconduct was about as serious as a student could commit in the context of student registration.
20. The Committee was quite satisfied that a sanction was required. It went through the available sanctions in order of seriousness. However, it was clear from the guidance that, in relation to the dishonesty, the sanctions of admonishment, reprimand and severe reprimand were not sufficient to mark the seriousness of the misconduct in this case. The remaining relevant sanction was removal from the student register. The criteria for this sanction were met and the Committee concluded that it was the least possible sanction in this case.
21. The Committee considered whether it was necessary to make an order preventing any application for re-admission for a specified period but decided that it was not. Any such application would go before the Admissions and Licensing Committee, who would be made aware of the misconduct found in this case and the serious view this Committee took of it.

COSTS AND REASONS

22. Mr Law applied for costs of £5,990.50. He conceded that these were based on a time estimate of 5 hours for today's hearing whereas it would probably be finished in half a day. There were no submissions from Miss Alexandrou and no evidence of her means.
23. The Committee considered that ACCA had acted properly and reasonably in taking action on this allegation and bringing these proceedings. It was entitled in principle to costs. The Committee decided that the costs should be reduced because the hearing would take less time than estimated. It decided that a figure of £5,500 would be reasonable in this case.

24. The Committee considered whether the costs should be further reduced on the grounds of hardship or Miss Alexandrou's limited means. However, it had no evidential basis for making any such reduction.

EFFECTIVE DATE OF ORDER

25. The Committee considered whether to direct that the order of removal from the student register should have immediate effect. This can only be done where the Committee is satisfied that it is '*in the interests of the public*' for example, where there is an immediate risk to the public from not restricting the registrant during the period before the order for removal comes into effect. This would not normally be the case for a student. In this case, Miss Alexandrou is in possession of forged ACCA qualifications which she could use immediately to apply for employment or for some other purpose. The Committee determined that an immediate order was necessary in this case.

ORDER

26. The Committee ordered as follows:
- (a) Miss Alexandrou's name shall be removed from the student register with immediate effect.
 - (b) Miss Alexandrou shall pay costs to ACCA of £5,500.

Mr Ian Ridd
Chair
16 November 2020

Anonymisation schedule

Person A	???
Person B	Mr Alistair Mackissack
Company A	???