

APPLICATION ON PAPERS

CONSENT ORDER COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Hassaan Shakoor
Considered on:	Wednesday, 24 March 2021
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Chair:	Mr Andrew Gell
Legal adviser:	Mr Alastair McFarlane
Outcome:	Consent Order approved. Student Member reprimanded
Costs:	£872

DOCUMENTS BEFORE THE CHAIR

1. The Chair received a bundle of papers, numbered pages 1-33, and a signed Consent Order, numbered pages 1-4.

ALLEGATIONS

1. Mr Hassaan Shakoor had a third-party present in the room and was talking to the third party in the room during and Audit and Assurance (AA) exam on 14 September 2020, contrary to Examination Regulations 1 and 16.
2. Mr Hassaan Shakoor also failed to respond to the Remote Proctor, contrary to Examination Regulations 1 and 2.

BRIEF BACKGROUND

2. Mr Shakoor became a student ACCA member on 01 July 2019.
3. Mr Shakoor admits Allegation 1 and has signed the Consent Order electronically on 13 March 2021.
4. On 14 September 2020, during his AA remotely invigilated exam, Mr Shakoor had a third party with him in the exam room and was talking with him during the exam. In addition, Mr Shakoor also failed to respond to the Remote Proctor during the exam.
5. Mr Shakoor accepted these facts, asserting he had been talking to his mother about family matters and with his sister about issues with his internet connectivity. He did not see the chat box to respond to the Proctor. He apologised and expressed regret.
6. The Examination Regulations state that: '*Candidates must not talk to, or attempt to communicate with, people other than the exam supervisor/s, invigilator/s or proctor/s for the duration of the exam.*' They go on to instruct candidates that '*no other person is permitted to enter the room*'.
7. Mr Shakoor accepted ACCA's proposed sanction of a reprimand and agreed to pay ACCA's costs in the sum of £872. ACCA contended that this was the proportionate sanction reflecting the seriousness of Mr Shakoor's conduct and the discredit it brings to the association and the importance of upholding fundamental standards of professional conduct.

COMMITTEE'S DECISION

8. Under Regulation 8(8) of the Complaints and Disciplinary Regulations 2014, the Chair has to determine whether on the basis of the evidence before them, it is appropriate to approve or reject the draft Consent Order.
9. The Chair noted that under Regulation 8(12) they shall only reject the signed Consent Order if they are of the view that the admitted breaches would, more likely than not, result in exclusion from membership.

10. The Chair considered the seriousness of the breaches and the public interest, which includes the protection of the public, the maintenance of public confidence in the profession and the declaring and upholding of proper standards of conduct and performance. They balanced this against Mr Shakoor's interests and his previous good character; his admission and his co-operation with ACCA.
11. The Chair noted the list of aggravating and mitigating factors advanced at paragraphs 9 and 10 of the draft Consent Order. They felt Mr Shakoor's apology and genuine remorse, and his full co-operation with the investigation process, were significant mitigating factors.
12. The Chair had regard to ACCA's Guidance for Disciplinary Sanctions. They were satisfied that there had been early and genuine acceptance of the misconduct and that the risk to the public and profession from Mr Shakoor continuing as a student was low.
13. For the reasons set out above, the Chair was satisfied that the admitted breaches would be unlikely to result in exclusion from membership, and therefore there was no basis for them to reject the Consent Order under Regulation 8 (12). The Chair noted the proposed Consent Order and considering all the information before them, was satisfied that it was an appropriate and proportionate disposal of this case, and made the Order consented to by both parties.

ORDER

14. The Chair, pursuant to their powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Mr Shakoor be reprimanded and pay ACCA's costs of £872.

Mr Andrew Gell
Chair
24 March 2021