

APPLICATION ON PAPERS

CONSENT ORDER CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Muneef Huda

Heard on: Wednesday, 05 May 2021

Location: Remotely via ACCA Offices, The Adelphi, 1-11 John
Adam Street, London WC2N 6AU using Microsoft
Teams

Chair: Mr Maurice Cohen (Chair)

Legal Adviser: Mr Richard Ferry-Swainson

**Persons present
and capacity:** None

Observers: None

Summary: Consent Order for Reprimand and costs approved

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

INTRODUCTION

1. The Chair considered a draft Consent Order in respect of Mr Huda. The matter was listed to be considered on the basis of documents only. Neither Mr Huda nor ACCA were present or represented.
2. The Chair had before it the draft Consent Order, signed by Mr Huda and a signatory on behalf of ACCA, together with supporting documents in a bundle numbered 1 to 38. In addition, there was a service bundle numbered 1 to 7.

SERVICE

3. The Chair was satisfied that Mr Huda had been properly notified of the meeting by an email dated 04 May 2021.

BACKGROUND

4. It was alleged by ACCA, and Mr Huda admitted, that he was liable to disciplinary action because, on 14 September 2020, during a Remotely Invigilated Audit and Assurance computer-based examination, he was in possession of an unauthorised item, namely Air pod earphones, which he had at his desk, and was speaking aloud during the exam, contrary to both Examination Regulations 1 and 6 and also the Examination Guidance.
5. The details were set out in the attached draft Consent Order. ACCA's Investigating Officer and Mr Huda had agreed the form of order which proposed a reprimand and made an order for costs.

DECISION AND REASONS

6. In accordance with Regulation 8 of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, as amended, the Chair has the power to approve or reject the draft Consent Order or to recommend amendments. The Chair can only reject a signed draft Consent Order if it is of

the view that the admitted breaches would more likely than not result in exclusion from membership.

7. The Chair was satisfied that there was a case to answer and that it was appropriate to deal with the complaint by way of a Consent Order. The Chair was also satisfied that the Investigating Officer had followed the correct procedure.
8. The Chair considered the bundle of evidence and, on the basis of Mr Huda's admission, found the facts proved. It was satisfied that the admitted facts and Mr Huda's actions meant that he was liable to disciplinary action pursuant to bye-law 8(a)(vi) in that he had breached ACCA's Examination Regulations.
9. Mr Huda is a student of ACCA, having joined in October 2018.
10. On 14 September 2020, Mr Huda sat a Remotely Invigilated Audit and Assurance computer-based examination.
11. ACCA Examination Regulations make it clear that candidates are not permitted to use mobile phones, electronic communication devices, or any item with smart technology functionally in the examination room. They are also not permitted to possess, use or attempt to use any books, notes or other materials except those expressly permitted in the guidelines. The Guidance makes it clear that candidates are not allowed to talk during the exam.
12. Video screen shots show Mr Huda wearing Air Pods in his ears during the exam. At various stages during the exam Mr Huda was heard by the invigilator reading aloud and he was advised not to do so. He apologised and said it would not happen again. He was also asked what he had in his ears. He said "AirPods". He was told that wearing Air Pods was not allowed and he responded that without them he would not be able to hear the invigilator because his laptop speaker did not work. He was asked if he had special permission to wear the Air Pods and he said no. He offered to remove them and did so. He was advised to keep them out of reach and allowed to continue with the exam.

13. On 09 November 2020, following a referral from ACCA Exams Conduct about his behaviour, an Investigations Officer wrote to Mr Huda asking him for his comments about what happened in the exam. Mr Huda responded, apologising for his behaviour for *“unintentionally missing the ACCA’s Examination Guidelines by wearing ‘Air pods’, reading aloud ...”* He said he had worn the Air Pods as the microphone and speaker on his laptop were not working, which he only discovered minutes before the exam was due to start. The only solution that occurred to him was to wear the Air Pods. He said that there was not time to report the issue to anyone and he thought it would be alright since the Air Pods were clearly visible on screen. He apologised and *“solemnly declared”* that it was never his intention to gain any unfair advantage in the exam. With reference to talking he said he had not been talking to anyone, but rather had been reading out loud the exam questions to himself. He said that before the exam started, he showed the Proctor his room and that he was alone with the door closed.
14. The Chair noted the agreed aggravating and mitigating factors as set out in the Consent Order. In particular, the Chair noted that Mr Huda had: a previous good record with no complaint or disciplinary history; provided an explanation into failings that led to the conduct; apologised and expressed remorse for his actions.
15. In all the circumstances, and following ACCA’s Guidance on sanctions, the Chair was satisfied that the sanction of reprimand was appropriate in this case and that exclusion would be disproportionate. Whilst he had breached ACCA’s Examination Regulations, he had provided a credible explanation for his actions and expressed both apology and remorse. The Chair was satisfied that Mr Huda had learnt from the episode.
16. The order for costs for this Consent Order appeared appropriate.
17. Accordingly, the Chair approved the attached Consent Order. In summary:

- a. Mr Huda shall be reprimanded; and
- b. Mr Huda shall pay costs of £836.00 to ACCA.

Mr Maurice Cohen
Chair
05 May 2021